

LAVA INTERNATIONAL LIMITED
Consolidated Financial Statements for period 01/04/2018 to 31/03/2019

[700300] Disclosure of general information about company

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Name of company	LAVA INTERNATIONAL LIMITED	
Corporate identity number	U32201DL2009PLC188920	
Permanent account number of entity	AABCL5987H	
Address of registered office of company	B-14, HOUSE 2 , BASEMENT, SHIVLOK COMMERCIAL COMPLEX , Karampura Delhi West Delhi , DELHI , INDIA - 110015	
Type of industry	Commercial and Industrial	
Date of start of reporting period	01/04/2018	01/04/2017
Date of end of reporting period	31/03/2019	31/03/2018
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Millions	
Type of cash flow statement	Indirect Method	

[700400] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	1
	01/04/2018 to 31/03/2019
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Suresh Surana & Associates LLP
Name of auditor signing report	Rahul Singhal
Firms registration number of audit firm	121750W/W-100010
Membership number of auditor	096570
Address of auditors	2ND FLOOR, TOWER-B, B-37, SECTOR-1 NOIDA Uttar Pradesh-UP
Permanent account number of auditor or auditor's firm	ACLFS1562L
SRN of form ADT-1	R22014948
Date of signing audit report by auditors	24/12/2019
Date of signing of balance sheet by auditors	24/12/2019

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

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

Textual information (1)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITORS REPORT

To,
The Members of
Lava International Limited

Report on the Audit of the Consolidated Ind AS financial statements

Opinion

We have audited the accompanying consolidated Ind AS financial statements of Lava International Limited (hereinafter referred to as the Holding Company) its subsidiaries, trust (the Holding Company, its subsidiaries and trust together referred to as the Group), its associate and a joint venture comprising of the Consolidated Balance Sheet as at 31 March 2019, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Cash Flows Statement and Consolidated statement of changes in equity for the year then ended, and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as the Consolidated Ind AS financial statements).

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate financial statements and other financial information of subsidiaries, trust, joint venture and associate the aforesaid consolidated 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 consolidated state of affairs of the Group as at 31 March 2019, and its consolidated profit (including Other Comprehensive Income), its consolidated cash flows and consolidated change in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the consolidated 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 Auditors Responsibilities for the Audit of the Consolidated Ind AS financial statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the consolidated Ind AS financial statements.

Other Information

The Holding Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Holding Company Boards Report including Annexures to Boards Report, but does not include the Ind AS consolidated financial statements and our auditors report thereon.

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

In connection with our audit of the Ind AS consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Ind AS consolidated financial statements or our knowledge obtained during the course of our 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 Consolidated Ind AS financial statements

The Holding 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 consolidated Ind AS financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance (including Other Comprehensive Income), consolidated cash flows and consolidated change in equity of the Group 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 relevant rules issued thereunder as amended. The respective Board of Directors/Trustees of the companies/Trust included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated Ind AS financial statements by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated Ind AS Financial statements, the respective Board of Directors/Trustees of the companies/trust included in the Group are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or

has no realistic alternative but to do so.

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

Auditors Responsibility for the Audit of the Consolidated Ind AS financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated 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 consolidated Ind AS financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Group 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 managements 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 Group ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors report to the related disclosures in the consolidated 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 auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.

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

Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group of which we are the independent auditors, to express an opinion on the consolidated Ind AS financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated Ind AS financial statements of which we are the independent auditors. For the other entities included in the consolidated Ind AS financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

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

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

Other Matters

a) We did not audit the financial statements of 8 subsidiaries and 1 trust whose financial statements reflect total assets of Rs. 7,924.35 million and net assets of Rs. 4,215.87 million as at 31 March 2019, total revenues of Rs. 21,765.85 million and net cash outflows amounting to Rs. 270.51 million for the year then ended on that date, as considered in the consolidated Ind AS financial statements before giving effect of elimination of intra-group transactions. The consolidated financial statements also include the Groups share of loss (including other comprehensive income) of Rs.3.50 million for the year ended 31 March 2019, as considered in the consolidated Ind AS financial statements, in respect of a associate and joint venture, whose financial statements have not been audited by us. These financial statements have been audited by the other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated Ind AS financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, trust, associate and joint venture, and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries, trust, associate and joint venture is based solely on the reports of the other auditors.

Further, of these subsidiaries, trust, associate and joint venture, three subsidiaries are located outside India whose financial statements and other financial information have been prepared in accordance with accounting principles generally acceptable in their respective countries and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Companys management has converted the financial statements of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Companys management. Our opinion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Holding Company and audited by us.

b) We did not audit the financial statements and other financial information in respect of 11 subsidiary companies, whose financial statements reflect total assets of Rs.251.49 million and net assets of Rs. (486.27) million as at 31 March 2019, total revenues of Rs. 6,240.53 million and net cash outflow amounting to Rs. 5.88 million for the year ended on that date, as considered in the consolidated Ind AS financial statements before giving effect of elimination of intra-group transactions. These financial statements and other financial information are unaudited and has been furnished to us by the Management and our opinion on the consolidated Ind AS financial statements, in so far as it

relates to the amounts and disclosures included in respect of the subsidiaries, and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries, is based solely on such unaudited financial statements and other financial information. In our opinion and according to the information and explanations given to us by the Management, these financial statements and other financial information are not material to the Group.

c) The comparative financial information of the Group for the year ended 31 March 2018 were audited by other auditors "Walker Chandio & Co LLP", who have expressed an unmodified opinion on those consolidated financial statements vide their audit report dated 22 March 2019.

Our opinion above on the consolidated Ind AS financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and these financial statements and other financial information certified by the Management.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit and on the consideration of report of the other auditors on separate financial statements and the other financial information of subsidiaries, trust, associate and joint venture as noted in the other matter paragraph, we report, to the extent applicable, that:

a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated Ind AS financial statements;

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

c. The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Cash Flow Statement and the Consolidated Statement of Changes in Equity dealt with by this report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated Ind AS financial statements;

d. In our opinion, the aforesaid consolidated Ind AS financial statements comply with the Ind AS specified under Section 133 of the Act, read with relevant rules issued thereunder as amended;

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

f. With respect to the adequacy of the internal financial controls over financial reporting and operating effectiveness of such controls of the Holding Company, its subsidiary companies, associate and joint venture which are the companies incorporated in India, refer to our separate Report in Annexure A;

g. With respect to other matters to be included in the Auditors report in accordance with the requirements of Section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the group to its directors during the year is in accordance with the provisions of Section 197 read with schedule V to the Act;

h. With respect to the other matters to be included in the Auditors Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of the other auditors on separate financial statements and also the other financial information of the subsidiaries, its associate and a joint venture as noted in the Other matters paragraph:

i. The consolidated Ind AS financial statements disclose the impact of pending litigations on the consolidated financial position of the Group & its associate & its joint venture (Refer Note 31 to the consolidated Ind AS financial statements).

ii. The Group & its associate & its joint venture did not have any material foreseeable losses on long-term contracts including derivative contracts during the year ended 31 March 2019.

iii. There are no amounts which are required to be transferred to the Investor Education and Protection Fund by the Holding Company and its subsidiary companies, associate and joint venture incorporated in India during the year ended 31 March 2019.

FOR SURESH SURANA & ASSOCIATES LLP
Chartered Accountants
Firms Registration No. 121750 W / W-100010

(Rahul Singhal)
PARTNER
Membership No. 096570
UDIN: 20096570AAAAAF8450

Place: Noida

Dated: 24/12/2019

ANNEXURE A TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 1(f) under the heading Report on Other Legal and Regulatory Requirements of our report of even date on the Consolidated Ind AS Financial Statements of Lava International Limited)

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

In conjunction with our audit of the consolidated Ind AS financial statements of the Company as of and for the year ended 31 March 2019, we have audited the internal financial controls over financial reporting of Lava International Limited (the Holding Company) and its subsidiaries (the Holding Company and its subsidiaries together referred to as the Group), its joint venture and its associate, which are the companies incorporated in India, as of that date.

Managements Responsibility for Internal Financial Controls

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

Auditors Responsibility

Our responsibility is to express an opinion on the Group's internal financial controls over financial reporting 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, issued by ICAI and deemed to be prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditors in terms of their reports referred to in the other matter paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting with reference to these consolidated financial statements

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

Inherent Limitations of Internal Financial Controls over Financial Reporting with reference to these consolidated financial statements

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

Opinion

In our opinion, the Holding Company, its subsidiary companies, its joint ventures and its associates which are companies incorporated in India have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2019, based on the internal financial 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 Control Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Other Matters

Our aforesaid report under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls over financial reporting, insofar as it relates to 5 subsidiaries, associate and joint venture which are companies incorporated in India, is based on the corresponding reports of the auditors of such companies incorporated in India.

Our opinion is not modified in respect of the above matter with respect to our reliance on representations provided by the management.

For Suresh Surana & Associates LLP
Chartered Accountants
Firms Reg. No.: 121750W/W-10001

Rahul Singhal
Partner
Membership No. 096570
UDIN: 20096570AAAAAF8450

Place: Noida
Dated: 24/12/2019

[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	971.24	913.74	
Capital work-in-progress	0	157.9	
Other intangible assets	127.05	779.41	
Intangible assets under development	0	72.73	
Investments accounted for using equity method	69.43	70.89	
Non-current financial assets [Abstract]			
Non-current investments	55.02	0.2	
Loans, non-current	37.05	56.15	
Other non-current financial assets	128.11	374.96	
Total non-current financial assets	220.18	431.31	
Other non-current assets	140.43	263.32	
Total non-current assets	1,528.33	2,689.3	
Current assets [Abstract]			
Inventories	4,239.01	7,311.44	
Current financial assets [Abstract]			
Current investments	94.5	497	
Trade receivables, current	10,143.44	10,893.49	
Cash and cash equivalents	802.24	2,773.22	
Bank balance other than cash and cash equivalents	1,774.85	3,797.97	
Loans, current	22.97	27.58	
Other current financial assets	1,013.25	358.6	
Total current financial assets	13,851.25	18,347.86	
Other current assets	4,189.44	4,194.01	
Total current assets	22,279.7	29,853.31	
Total assets	23,808.03	32,542.61	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	1,298.66902	1,298.66902	362.16725
Other equity	(A) 11,254.13	(B) 10,154.91	
Total equity attributable to owners of parent	12,552.8	11,453.58	
Non controlling interest	0.52	244.53	
Total equity	12,553.32	11,698.11	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	672.89	786.58	
Other non-current financial liabilities	73.47	26.67	
Total non-current financial liabilities	746.36	813.25	
Provisions, non-current	69.31	101.19	
Deferred tax liabilities (net)	120.43	227.71	
Other non-current liabilities	4.68	5.72	
Total non-current liabilities	940.78	1,147.87	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	797.86	2,795.43	
Trade payables, current	7,262.1	14,925.03	
Other current financial liabilities	691.88	1,006.64	
Total current financial liabilities	8,751.84	18,727.1	
Other current liabilities	1,027.95	345.41	
Provisions, current	349.62	428.9	
Current tax liabilities	184.52	195.22	
Total current liabilities	10,313.93	19,696.63	
Total liabilities	11,254.71	20,844.5	
Total equity and liabilities	23,808.03	32,542.61	

Footnotes

(A) Other reserve : -7.69 Retained earnings : 9155.38 Securities premium reserve : 1874.58 Treasury shares : -63.34 Foreign currency translation reserve : 152.02 Share based payment reserve : 143.18

(B) Other reserve : -7.69 Retained earnings : 8195.76 Securities premium reserve : 1874.58 Treasury shares : -34.73 Foreign currency translation reserve : -12.05 Share based payment reserve : 139.04

[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] 5.86	[INR/shares] 4.61	[INR/shares] 5.86	[INR/shares] 4.61
Total basic earnings (loss) per share	[INR/shares] 5.86	[INR/shares] 4.61	[INR/shares] 5.86	[INR/shares] 4.61
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 5.61	[INR/shares] 4.51	[INR/shares] 5.61	[INR/shares] 4.51
Total diluted earnings (loss) per share	[INR/shares] 5.61	[INR/shares] 4.51	[INR/shares] 5.61	[INR/shares] 4.51

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	51,083.07	48,100.11
Other income	26.92	222.18
Total income	51,109.99	48,322.29
Expenses [Abstract]		
Cost of materials consumed	33,525.78	26,722.36
Purchases of stock-in-trade	8,631.25	9,759.03
Changes in inventories of finished goods, work-in-progress and stock-in-trade	574.6	-353.01
Employee benefit expense	3,229.96	4,595.33
Finance costs	423.7	146.78
Depreciation, depletion and amortisation expense	414.95	746.08
Other expenses	3,494.15	5,824.39
Total expenses	50,294.39	47,440.96
Profit before exceptional items and tax	815.6	881.33
Total profit before tax	815.6	881.33
Tax expense [Abstract]		
Current tax	194.11	241.82
Deferred tax	-113.81	89.61
Total tax expense	80.3	331.43
Total profit (loss) for period from continuing operations	735.3	549.9
Share of profit (loss) of associates and joint ventures accounted for using equity method	-3.5	-4.04
Total profit (loss) for period	731.8	545.86
Profit or loss, attributable to owners of parent	731.8	575.02
Profit or loss, attributable to non-controlling interests	-0.01	-29.16
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	(A) 12.15	(B) 11.06
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	12.15	11.06
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [Abstract]		
Exchange differences on translation net of tax [Abstract]		
Gains (losses) on exchange differences on translation, net of tax	164.07	27.69
Total other comprehensive income, net of tax, exchange differences on translation	164.07	27.69
Total other comprehensive income that will be reclassified to profit or loss, net of tax	164.07	27.69
Total other comprehensive income	176.22	38.75
Total comprehensive income	908.02	584.61
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	176.22	38.75
Total comprehensive income	908.02	584.61
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 5.86	[INR/shares] 4.61
Total basic earnings (loss) per share	[INR/shares] 5.86	[INR/shares] 4.61
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 5.61	[INR/shares] 4.51
Total diluted earnings (loss) per share	[INR/shares] 5.61	[INR/shares] 4.51

Footnotes

(A) - Re-measurement (gains)/losses of defined benefit plan : 18.68

(B) - Re-measurement (gains)/losses of defined benefit plan : 16.92

[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	
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	731.8	545.86		731.8
Changes in comprehensive income components	176.22	65.39		176.22
Total comprehensive income	908.02	611.25		908.02
Other changes in equity [Abstract]				
Other additions to reserves	-28.32	1,903.74		-28.32
Other changes in equity, others	219.52	-867.74		219.52
Total other changes in equity	191.2	1,036		191.2
Total increase (decrease) in equity	1,099.22	1,647.25		1,099.22
Other equity at end of period	11,254.13	10,154.91	8,507.66	11,254.13

Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	545.86		731.8	545.86
Changes in comprehensive income components	65.39		176.22	65.39
Total comprehensive income	611.25		908.02	611.25
Other changes in equity [Abstract]				
Other additions to reserves	1,903.74		-28.32	1,903.74
Other changes in equity, others	-867.74		219.52	-867.74
Total other changes in equity	1,036		191.2	1,036
Total increase (decrease) in equity	1,647.25		1,099.22	1,647.25
Other equity at end of period	10,154.91	8,507.66	11,254.13	10,154.91

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]		General reserve [Member]
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	0
Total comprehensive income		0	0	0
Other changes in equity [Abstract]				
Other additions to reserves		0	1,874.58	
Other changes in equity, others				0
Total other changes in equity		0	1,874.58	0
Total increase (decrease) in equity		0	1,874.58	0
Other equity at end of period	8,507.66	1,874.58	1,874.58	0

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	General reserve [Member]		Retained earnings [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		731.8	545.86
Changes in comprehensive income components			12.15	37.7
Total comprehensive income	0		743.95	583.56
Other changes in equity [Abstract]				
Other additions to reserves			-28.32	29.16
Other changes in equity, others	-8.09		244	-955.58
Total other changes in equity	-8.09		215.68	-926.42
Total increase (decrease) in equity	-8.09		959.63	-342.86
Other equity at end of period	0	8.09	9,155.38	8,195.75

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Retained earnings [Member]	Other retained earning [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		731.8	545.86	
Changes in comprehensive income components		12.15	37.7	
Total comprehensive income		743.95	583.56	
Other changes in equity [Abstract]				
Other additions to reserves		-28.32	29.16	
Other changes in equity, others		244	-955.58	
Total other changes in equity		215.68	-926.42	
Total increase (decrease) in equity		959.63	-342.86	
Other equity at end of period	8,538.61	9,155.38	8,195.75	8,538.61

Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Other reserves [Member]		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Other equity [Abstract]			
Statement of changes in equity [Line items]			
Equity [Abstract]			
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period	0	0	
Changes in comprehensive income components	164.07	27.69	
Total comprehensive income	164.07	27.69	
Other changes in equity [Abstract]			
Other changes in equity, others	-24.48	95.93	
Total other changes in equity	-24.48	95.93	
Total increase (decrease) in equity	139.59	123.62	
Other equity at end of period	224.17	84.58	-39.04
Description of nature of other reserves	FVTOCI - equity investment reserve	FVTOCI - equity investment reserve	

[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	815.6	881.33	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	273.96	268.98	
Adjustments for decrease (increase) in inventories	2,961.55	-313.03	
Adjustments for decrease (increase) in trade receivables, current	1,189.17	-5,665.6	
Adjustments for decrease (increase) in other current assets	-566.16	-1,055.34	
Adjustments for increase (decrease) in trade payables, current	-7,162.62	5,931.74	
Adjustments for depreciation and amortisation expense	414.95	746.08	
Adjustments for provisions, current	-234.27	-75.23	
Adjustments for unrealised foreign exchange losses gains	-172.8	99.22	
Adjustments for dividend income	5	4.42	
Adjustments for interest income	160.56	216.44	
Adjustments for share-based payments	4.32	264	
Adjustments for fair value losses (gains)	-3.35	2.73	
Other adjustments to reconcile profit (loss)	(A) 94.52	(B) -268.5	
Total adjustments for reconcile profit (loss)	-3,366.29	-285.81	
Net cash flows from (used in) operations	-2,550.69	595.52	
Income taxes paid (refund)	229.94	1,175.6	
Net cash flows from (used in) operating activities	-2,780.63	-580.08	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	0.85	9.98	
Purchase of property, plant and equipment	172.26	1,155.27	
Proceeds from sales of intangible assets	644.14	0	
Interest received	278.68	148.43	
Other inflows (outflows) of cash	(C) 2,705.18	(D) -246.14	
Net cash flows from (used in) investing activities	3,456.59	-1,243	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	(E) 0	(F) 1,924.58	
Proceeds from borrowings	300	1,002.45	
Repayments of borrowings	714.4	464.68	
Interest paid	205.95	231.39	
Other inflows (outflows) of cash	-2,026.19	949.51	
Net cash flows from (used in) financing activities	-2,646.54	3,180.47	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-1,970.58	1,357.39	
Effect of exchange rate changes on cash and cash equivalents [Abstract]			
Effect of exchange rate changes on cash and cash equivalents	-0.4	21.17	
Net increase (decrease) in cash and cash equivalents	-1,970.98	1,378.56	
Cash and cash equivalents cash flow statement at end of period	802.24	2,773.22	1,394.66

Footnotes

(A) Profit on sale of property, plant and equipment : -0.38 Property, plant and equipment written off : 8.55 Net gain on sale of mutual fund investments : -12.02

(B) Profit on sale of property, plant and equipment : -0.11 Property, plant and equipment written off : 12.28 Net gain on sale of mutual fund investments : -95.68

(C) Sale of Investment in subsidiaries : 0 Investment in subsidiaries : 0 Investment in joint venture : -2.04 Movement in mutual fund investments : 414.53 Investments in bank deposits : -2770.77 Redemption/maturity of bank deposits : 5063.46

(D) Sale of Investment in subsidiaries : 12.74 Investment in subsidiaries : -12.95 Investment in joint venture : 0 Movement in mutual fund investments : 298.18 Investments in bank deposits : -2997.38 Redemption/maturity of bank deposits : 2453.27

(E) Proceeds from issuance of Compulsory Convertible Preference Shares (CCPS) : 0

(F) Proceeds from issuance of Compulsory Convertible Preference Shares (CCPS) : 1924.58

[610100] Notes - List of accounting policies

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of significant accounting policies [TextBlock]	Textual information (2) [See below]	Attached

Textual information (2)

Disclosure of significant accounting policies [Text Block]

1. Corporate information

Lava International Limited ('Company' or 'Holding Company') is engaged in trading and manufacturing of mobile phones, storage devices and other wireless telecommunication devices. The Company is a public company domiciled in India and is incorporated under the provisions of Companies Act applicable in India. The registered office of the Company is located in Karampura, Delhi and the principal place of business is Noida, Uttar Pradesh. The Company has an in-house research and development center and manufacturing facilities in Noida.

The financial statements were authorised for issue in accordance with a resolution of the directors on 24 December 2019.

2. Basis of preparation

a. Statement of compliance

The consolidated financial statements of Lava International Limited (the 'Company' or "Holding Company"), the trust and its subsidiaries (collectively referred to as 'Group') and the Group's interest in joint ventures and associate have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.

These financial statements are presented in Indian rupees, and all amounts have been rounded-off to the nearest millions upto two places of decimal, unless otherwise indicated.

b. Basis of measurement

The consolidated financial statements have been prepared on going concern basis in accordance with accounting principles generally accepted in India. The consolidated financial statements have been prepared on the historical cost basis except for the following items:

- Investments in equity instruments of other entities (at fair value through other comprehensive income)
- Investment in mutual funds (at fair value through profit or loss)
- Derivative financial instruments (at fair value through profit or loss)

d. Use of estimates and judgements

The preparation of consolidated financial statements in conformity with generally accepted accounting principles requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses and the disclosure of contingent liabilities on the date of the financial statements. Actual results could differ from those estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Any revision to accounting estimates are recognized prospectively in current and future periods. Information about judgments made in applying accounting policies that have the most significant effects on the amounts recognized in the consolidated financial statements is included in the following notes:

Significant estimates Useful lives of depreciable/amortizable assets – Management reviews its estimate of the useful lives of depreciable/amortizable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical and economic obsolescence that may change the utility of assets. Carrying amount of property, plant and equipment and intangible assets are disclosed in Note 3 and Note 4 respectively. **Defined benefit obligation (DBO)** – Management's estimate of the DBO is based on a number of underlying assumptions such as standard rates of inflation, mortality, discount rate and anticipation of future salary increases. Variation in these assumptions may impact the DBO amount and the annual defined benefit expenses. Carrying amount of defined benefit obligations are disclosed in Note 28.

Provisions for warranties – A provision is estimated for expected warranty in respect of products sold during the year on the basis of a technical evaluation and past experience regarding failure trends of products and costs of rectification or replacement. Carrying amount of provision is disclosed in Note 11.

Significant judgments

Contingent liabilities – At each balance sheet date basis the management judgment, changes in facts and legal aspects, the Company assesses the requirement of provisions against the outstanding contingent liabilities. However, the actual future outcome may be different from this judgement.

Impairment of financial assets – At each balance sheet date, based on historical default rates observed over expected life, the management assesses the expected credit loss on outstanding financial assets.

Evaluation of indicators for impairment of assets – The evaluation of applicability of indicators of impairment of assets requires assessment of several external and internal factors which could result in deterioration of recoverable amount of the assets.

2.1 Summary of significant accounting policies

(a) Principles of consolidation

The consolidated financial statements comprise the financial statements of the Group and its interest in joint venture and associate as at 31 March 2019. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. The nature of the Group's operations and principal activities are set out in Note 38.

Specifically, the Group controls an investee if and only if the Group has:

- Power over the investee (i.e. existing rights that give it the current ability to direct the relevant activities of the investee)
- Exposure, or rights, to variable returns from its involvement with the investee, and
- The ability to use its power over the investee to affect its returns

Generally, there is a presumption that a majority of voting rights result in control. To support this presumption and when the Group has less than a majority of the voting or similar rights of an investee, the Group considers all relevant facts and circumstances in assessing whether it has power over an investee, including:

- The contractual arrangement with the other vote holders of the investee
- Rights arising from other contractual arrangements
- The Group's voting rights and potential voting rights
- The size of the group's holding of voting rights relative to the size and dispersion of the holdings of the other voting rights holders

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

Consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. If a member of the group uses accounting policies other than those adopted in the consolidated financial statements for like transactions and events in similar circumstances, appropriate adjustments are made to that group member's financial statements in preparing the consolidated financial statements to ensure conformity with the group's accounting policies.

The financial statements of all entities used for the purpose of consolidation are drawn up to same reporting date as that of the the holding company, i.e., year ended on 31 March. When the end of the reporting period of the parent is different from that of a subsidiary, the subsidiary prepares, for consolidation purposes, additional financial information as of the same date as the financial statements of the parent to enable the parent to consolidate the financial information of the subsidiary, unless it is impracticable to do so.

Consolidation procedure:

- a. Combine like items of assets, liabilities, equity, income, expenses and cash flows of the parent with those of its subsidiaries. For this purpose, income and expenses of the subsidiary are based on the amounts of the assets and liabilities recognised in the consolidated financial statements at the acquisition date
- b. Offset (eliminate) the carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of each subsidiary.
- c. Eliminate in full intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the group (profits or losses resulting from intragroup transactions that are recognised in assets, such as inventory and fixed assets, are eliminated in full). Intragroup losses may indicate an impairment that requires recognition in the consolidated financial statements. Ind AS12 Income Taxes applies to temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions.

Profit or loss and each component of other comprehensive income (OCI) are attributed to the equity holders of the parent of the Group and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance.

A change in the ownership interest of a subsidiary, without a loss of control, is accounted for as an equity transaction. If the Group loses control over a subsidiary, it:

- Derecognises the assets (including goodwill) and liabilities of the subsidiary
- Derecognises the carrying amount of any non-controlling interests
- Derecognises the cumulative translation differences recorded in equity
- Recognises the fair value of the consideration received
- Recognises the fair value of any investment retained
- Recognises any surplus or deficit in profit or loss
- Reclassifies the parent's share of components previously recognised in OCI to profit or loss or retained earnings, as appropriate, as would be required if the Group had directly disposed of the related assets or liabilities

(b) Investment in associates and joint ventures

An associate is an entity over which the Group has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but is not control or joint control over those policies.

A joint venture is a type of joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint venture. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require unanimous consent of the parties sharing control.

The considerations made in determining whether significant influence or joint control are similar to those necessary to determine control over the subsidiaries.

The Group's investments in its associate and joint venture are accounted for using the equity method. Under the equity method, the investment in an associate or a joint venture is initially recognised at cost. The carrying amount of the investment is adjusted to recognise changes in the Group's share of net assets of the associate or joint venture since the acquisition date. Goodwill relating to the associate or joint venture is included in the carrying amount of the investment and is not tested for impairment individually.

The statement of profit and loss reflects the Group's share of the results of operations of the associate or joint venture. Any change in OCI of those investees is presented as part of the Group's OCI. In addition, when there has been a change recognised directly in the equity of the associate or joint venture, the Group recognises its share of any changes, when applicable, in the statement of changes in equity. Unrealised gains and losses resulting from transactions between the Group and the associate or joint venture are eliminated to the extent of the interest in the associate or joint venture.

If an entity's share of losses of an associate or a joint venture equals or exceeds its interest in the associate or joint venture (which includes any long term interest that, in substance, form part of the Group's net investment in the associate or joint venture), the entity discontinues recognising its share of further losses. Additional losses are recognised only to the extent that the Group has incurred legal or constructive obligations or made payments on behalf of the associate or joint venture. If the associate or joint venture subsequently reports profits, the entity resumes recognising its share of those profits only after its share of the profits equals the share of losses not recognised.

The aggregate of the Group's share of profit or loss of an associate and a joint venture is shown on the face of the consolidated statement of profit and loss.

The financial statements of the associate or joint venture are prepared for the same reporting period as the Group. When necessary, adjustments are made to bring the accounting policies in line with those of the Group.

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

Upon loss of significant influence over the associate or joint control over the joint venture, the Group measures and recognises any retained investment at its fair value. Any difference between the carrying amount of the associate or joint venture upon loss of significant influence or joint control and the fair value of the retained investment and proceeds from disposal is recognised in profit or loss.

(c) Current Vs Non-current classification

The Group presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when it is:

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

Current assets include the current portion of non-current financial assets. All other assets are classified as non-current.

A liability is current when:

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

Current liabilities include current portion of non-current financial liabilities. The Group classifies all other liabilities as non-current. Deferred tax assets and liabilities are classified as non-current assets and liabilities.

Operating cycle

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Group has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

(d) Property, plant and equipment

i. Recognition and measurement

Property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses if any. Cost directly attributable to acquisition are capitalised until the property, plant and equipment are ready for use, as intended by the management.

ii. Subsequent expenditure

Subsequent costs are capitalised on the carrying amount or recognised as a separate asset, as appropriate, only when future economic benefits associated with the item are probable to flow to the Group and cost of the item can be measured reliably. When significant parts of property,

plant and equipment are required to be replaced in regular intervals, the Group recognises such parts as separate component of assets. All repair and maintenance are charged to statement of profit and loss during the reporting period in which they are incurred.

The present value of the expected cost for the decommissioning of the asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the statement of profit and loss on the date of disposal or retirement.

Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances under the non-current assets and the cost of assets not put to use before such date are disclosed under 'Capital work in progress'.

iii. Depreciation

Depreciation on property, plant and equipment is provided on a straight-line basis over the estimated useful lives of the assets as below:

Assets	Useful Lives
Office Equipment	3-5 Years
Furniture and fixtures*	3-5 Years
Demonstration Fixtures*	2-5 Years
Vehicles*	5 Years
Computer and Components*	3 Years
Plant and Machinery*	1 Year
Jigs	5-15 Years
Other Plant and Machinery	10 Years
Electrical Installations	

*Based on technical evaluation, the management believes that the useful lives as given above best represent the period over which the management expects to use these assets. Hence the useful lives for these assets are different from useful lives as prescribed under Part C of Schedule II of the Companies Act 2013.

Leasehold Improvements are amortized over the lease term or 10 years whichever is less.

When significant parts of plant and equipment are required to be replaced at intervals, the Group depreciates them separately based on their specific useful lives.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

(e) Intangible assets

i. Recognition and initial measurement

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in the statement of profit and loss in the year in which the expenditure is incurred.

ii. Subsequent expenditure

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

iii. Amortisation

The useful lives of intangible assets is assessed as finite as stated below and the assets are amortised over their useful lives and assessed for impairment whenever there is an indication that an intangible asset may be impaired.

Assets	Useful Lives
Computer software (over license period)	1-5 Years
Internally generated software	3- 5Years

The amortization period and the amortization method are reviewed at least at each financial year end. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible assets is recognised in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.

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.

Research and development costs

Research costs are expensed as incurred. Development expenditure incurred on an individual project is recognized as an intangible asset

when the Group can demonstrate all the following:

- The technical feasibility of completing the intangible asset so that it will be available for use or sale
- Its intention to complete the asset
- Its ability to use or sell the asset
- How the asset will generate future economic benefits
- The availability of adequate resources to complete the development and to use or sell the asset
- The ability to measure reliably the expenditure attributable to the intangible asset during development.

Following the initial recognition of the development expenditure as an asset, the cost model is applied requiring the asset to be carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete and the asset is available for use. It is amortized on a straight line basis over the period of expected future benefit from the related project, i.e., the estimated useful life of one to ten years. Amortization is recognized in the statement of profit and loss. During the period of development, the asset is tested for impairment annually.

(f) Leases

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

Group as a lessee

A lease that transfers substantially all the risks and rewards incidental to ownership to the Group is classified as a finance lease. All other leases are classified as operating leases. Payments made under operating leases are charged to statement of profit and loss on a straight-line basis over the period of the lease unless the payments are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases.

(g) Impairment of non-financial assets

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

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

The Group bases its impairment calculation on detailed budgets and forecast calculations. These budgets and forecast calculations generally cover a period of five years. For longer periods, a long-term growth rate is calculated and applied to project future cash flows after the fifth year. To estimate cash flow projections beyond periods covered by the most recent budgets/forecasts, the Group extrapolates cash flow projections in the budget using a steady or declining growth rate for subsequent years, unless an increasing rate can be justified. In any case, this growth rate does not exceed the long-term average growth rate for the products, industries, or country or countries in which the entity operates, or for the market in which the asset is used.

Impairment losses, including impairment on inventories, are recognised in the consolidated statement of profit and loss.

(h) 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 assets

Recognition and initial measurement

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

Classification and subsequent measurement

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

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

Equity instruments measured at fair value through other comprehensive income (FVTOCI)

Debt instruments at amortised cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

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

This category is most applicable to the Group. After initial measurement, such financial assets are subsequently measured at amortised cost using the Effective Interest Rate ("EIR") method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the statement of profit and loss. The losses arising from impairment are recognised in the statement of profit and loss. This category generally applies to trade and other receivables.

Debt instrument at FVTPL

FVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL.

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

Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the statement of profit and loss. This category is applicable to investments in mutual funds.

Debt instrument at FVTOCI

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI.

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the Group recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the statement of profit and loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to statement of profit and loss (P&L). Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Equity Investments

All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the Group may make an irrevocable election to present in other comprehensive income subsequent changes in the fair value. The Group makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the Group decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to statement of profit and loss, even on sale of investment. However, the Group may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value. All changes in fair value including dividend are recognized in the statement of profit and loss.

De-recognition

A financial asset is de-recognised only when

- The rights to receive cash flows from the asset have expired, or
- The Group has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement? and either (a) the Group has transferred substantially all the risks and rewards of the asset, or (b) the Group has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Group has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Group continues to recognise the transferred asset to the extent of the Group's continuing involvement. In that case, the Group also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Group has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Group could be required to repay.

Impairment of financial assets

In accordance with Ind AS 109, the Group applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

- a. Financial assets that are debt instruments, and are measured at amortised cost e.g., loans, debt securities, deposits, trade receivables and bank balance
- b. Loan commitments which are not measured as at FVTPL

The Group follows 'simplified approach' for recognition of impairment loss allowance on trade receivables. The application of simplified approach does not require the Group to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

For recognition of impairment loss on other financial assets and risk exposure, the Group determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month expected credit loss (ECL) is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date.

ECL is the difference between all contractual cash flows that are due to the Group in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR.

The Group uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss. For the financial assets measured as at amortised cost, contractual revenue receivables, ECL is presented as an allowance, i.e., as an integral part of the measurement of those assets in the balance sheet. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the Group does not reduce impairment allowance from the gross carrying amount.

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings or payables, as appropriate.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Group's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts, financial guarantee contracts and derivative financial instruments.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the Group that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109.

Gains or losses on liabilities held for trading are recognised in the statement of profit and loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognized in OCI. These gains/ loss are not subsequently transferred to statement of profit and loss. However, the Group may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit and loss.

Loans and borrowings

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortised cost using the EIR. Gains and losses are recognised in statement of profit and loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fee or costs that are an integral part of the EIR. The EIR amortisation is included in finance costs in the statement of profit and loss.

Financial guarantee contracts

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

De-recognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit and loss.

Reclassification of financial assets

The Group determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. If the Group reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The Group does not restate any previously recognised gains, losses (including impairment gains or losses) or interest

Offsetting financial instruments

Financial asset and financial liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously.

(i) Derivative financial instrument

The Group uses derivative financial instruments i.e., forward and futures currency contracts to hedge its foreign currency risks. Such derivative financial instruments are initially recognised at fair value on the date on which a derivative contract is entered into and are subsequently re-measured at fair value. Derivatives are carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative. Any gains or losses arising from changes in the fair value of derivatives are taken directly to statement of profit and loss. The Group has not applied hedge accounting.

(j) Fair value Measurement

The Group measure its financial instruments such as derivative at fair value at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Group.

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.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

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

Level 1- Quoted (Unadjusted) marked prices in the active markets for identical assets or liabilities

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

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

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

At each reporting date, the management analyses the movements in the values of assets and liabilities which are required to be re-measured or re-assessed as per the Group's accounting policies. For this analysis, the management or its expert verifies the major inputs applied in the latest valuation by agreeing the information in the valuation computation to contracts and other relevant documents

(k) Inventories

Inventories are valued at the lower of cost and net realisable value.

Costs incurred in bringing each product to its present location and condition are accounted for as follows:

- Raw materials and spares: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.
 - Finished goods and work in progress: cost includes cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs. Cost is determined on weighted average basis.
 - Traded goods: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on first in first out basis.
- Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

(l) Revenue recognition

With effect from 1st April 2018, Ind AS 115 – “Revenue from Contracts with Customers” notified by MCA vide its notification dated 28 March, 2018 which supersedes Ind AS 18 – “Revenue” and related Appendices.

Group account for revenue in accordance with Ind AS 115 “Revenue from Contracts with customers” using the modified retrospective method.

The Company has recognize revenue in accordance with Ind AS 115 by applying the following 5 steps:

- I Identify the contracts with the customers,
- II Identify the separate performance obligations,
- III Determine the transaction price of the contract,
- IV Allocate the transaction price to each of the separate performance obligations, and
- V Recognize the revenue as each performance obligation is satisfied.

Sale of Goods

Revenue from sale of goods is recognized when the significant risk and rewards of ownership of the goods have been passed to the buyer which generally coincides with delivery of goods, as per the contractual terms with customers. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and is inclusive of excise duty and net of returns and allowances, trade discount, volume rebates and value added taxes. The Group has concluded that it is the principal in all of its revenue arrangements since it is the primary obligor in all the revenue arrangements as it has pricing latitude and is also exposed to inventory and credit risks.

The Group accounts for volume discount for pricing incentives to customers as a reduction of revenue based on estimate of applicable discount/incentives.

Sale of Services

Revenue from sales of services is from installation of third party mobile applications in the handset and is recognized by reference to the stage of completion, net of service tax. Stage of completion is measured by reference to services performed to date as a percentage of total services to be performed.

Interest

For all debt instruments measured either at amortised cost or at fair value through other comprehensive income, interest income is recorded using the EIR. EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the Group estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses. Interest income is included in finance income in the statement of profit and loss.

Dividend Income

Dividend Income is recognised when the Company’s right to receive the amount has been established.

Contract Balances:

Trade Receivables

A receivable represents the Company’s right to an amount of consideration that is unconditional.

Contract Assets

A contract asset is a right to consideration that is conditional upon factors other than the passage of time.

Contract Liabilities

A Contract liabilities is an entity’s obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

(m) Foreign currencies

(i) Functional and presentation currency

Items included in the financial statements of the Group are measured using the respective currency of the primary economic environment in which in which the entity in Group operates i.e. the “functional currency”. These financial statements are presented in Indian rupees, which is also the functional currency of the parent Group. For each entity the Group determines the functional currency and items included in the financial statements of each entity are measured using that functional currency.

(ii) Transactions and balances

Transactions in foreign currencies are initially recorded by the Group's entities at their respective functional currency spot rates at the date the transaction first qualifies for recognition. However, for practical reasons, the group uses an average rate if the average approximates the actual rate at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date.

Exchange differences arising on settlement or translation of monetary items are recognised in profit or loss with the exception of the following:

- Exchange differences arising on monetary items that forms part of a reporting entity's net investment in a foreign operation are recognised in profit or loss in the separate financial statements of the reporting entity or the individual financial statements of the foreign operation, as appropriate. In the financial statements that include the foreign operation and the reporting entity (e.g., consolidated financial statements when the foreign operation is a subsidiary), such exchange differences are recognised initially in OCI. These exchange differences are reclassified from equity to profit or loss on disposal of the net investment.
- Tax charges and credits attributable to exchange differences on those monetary items are also recorded in OCI.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is 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 recognised in OCI or profit or loss are also recognised in OCI or profit or loss, respectively).

On consolidation, the assets and liabilities of foreign operations are translated into INR at the rate of exchange prevailing at the reporting date and their statements of profit or loss are translated at yearly average exchange rates. For practical reasons, the group uses an average rate to translate income and expense items, if the average rate approximates the exchange rates at the dates of the transactions. The exchange differences arising on translation for consolidation are recognised in OCI. On disposal of a foreign operation, the component of OCI relating to that particular foreign operation is recognised in profit or loss.

(n) Income taxes

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in India.

Current tax assets and current tax liabilities are offset only if there is a legally enforceable right to set off the recognised amounts, and it is intended to realise the asset and settle the liability on a net basis or simultaneously.

Current income tax relating to items recognised outside statement of profit and loss is recognised either in other comprehensive income or in equity. Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate. Payments of tax as per Minimum Alternative Tax (MAT) is included as part of current tax in statement of profit and loss.

Deferred income tax

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements as at reporting date. Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

- When the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss
- In respect of taxable temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

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

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set-off current tax assets against current tax liabilities and the deferred tax assets and deferred taxes relate to the same taxable entity and the same taxation authority.

MAT is applicable to the Group. Credit of MAT is recognised as deferred tax asset only when it is probable that taxable profit will be available against which the credit can be utilised. In the year in which the MAT credit becomes eligible to be recognised as an asset, the said asset is created by way of a credit to the statement of profit and loss account. The Group reviews the same at each balance sheet date and writes down the carrying amount of MAT credit entitlement to the extent it is no longer probable that the Group will pay normal income tax during the specified period.

(o) Retirement and other employee benefits

Retirement benefit in the form of provident fund is a defined contribution scheme. The contributions to the provident fund are charged to the statement of profit and loss for the year when an employee renders the related service. The Group has no obligation, other than the contribution payable to the provident fund.

The Group operates an unfunded defined benefit gratuity plan for its employees. The cost of providing benefits under this plan is determined on the basis of actuarial valuation at each year-end, using the projected unit credit method and charged to statement of profit and loss. Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability, are recognised immediately in the balance sheet with a corresponding debit or credit to retained earnings through OCI in the period in which they occur. Re-measurements are not reclassified to statement of profit and loss in subsequent periods.

Accumulated leave is treated as short-term employee benefit as the Group has no unconditional right to defer the liability. The Group 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. Such 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.

(p) Provisions and Contingent Liabilities

Provisions

General

Provisions are recognised when the Group 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 a reliable estimate can be made of the amount of 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 recognised as a finance cost.

Warranty provisions

Provisions for warranty-related costs are recognised when the product is sold or service provided to the customer. Initial recognition is based on historical experience. The initial estimate of warranty-related costs is revised annually.

Decommissioning liability

The Group records a provision for decommissioning costs of a leased facility. Decommissioning costs are provided at the present value of expected costs to settle the obligation using estimated cash flows and are recognised as part of the cost of the particular asset. The cash flows are discounted at a current pre-tax rate that reflects the risks specific to the decommissioning liability. The unwinding of the discount is expensed as incurred and recognised in the statement of profit and loss as a finance cost. The estimated future costs of decommissioning are reviewed annually and adjusted as appropriate. Changes in the estimated future costs or in the discount rate applied are added to or deducted from the cost of the asset.

Contingent liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Group or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Group does not recognize a contingent liability but discloses its existence in the financial statements.

(q) Earnings per share

Basic EPS amounts are calculated by dividing the profit or loss for the year attributable to equity holders of the Holding Company by the weighted average number of equity shares outstanding during the year excluding the treasury shares.

Diluted EPS amounts are calculated by dividing the profit or loss attributable to equity holders of the Holding Company (after adjusting the corresponding income/charge for dilutive potential equity shares) by the weighted average number of Equity shares outstanding during the year, excluding treasury shares, plus the weighted average number of Equity shares that would be issued on conversion of all the dilutive potential Equity shares into Equity shares.

(r) Segment reporting

Identification of segments

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker (CODM). Only those business activities are identified as operating segment for which the operating results are regularly reviewed by the CODM to make decisions about resource allocation and performance measurement.

Inter-segment transfers

The Group generally accounts for inter-segment sales and transfers at cost plus appropriate margins.

Segment accounting policies

The Group prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Group as a whole.

(s) Share based payments

Employees (including senior executives) of the Group receive remuneration in the form of share-based payments, whereby employees render services as consideration for equity instruments (equity-settled transactions).

Equity-settled transactions

The cost of equity-settled transactions is determined by the fair value at the date when the grant is made using Black Scholes Option Pricing Model.

That cost is recognised, together with a corresponding increase in share-based payment (SBP) reserves in equity, over the period in which the service conditions are fulfilled in employee benefits expense. The cumulative expense recognised for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expired and the Group's best estimate of the number of equity instruments that will ultimately vest. The statement of profit and loss expense or credit for a period represents the movement in cumulative expense recognised as at the beginning and end of that period and is recognised in employee benefits expense.

Service conditions are not taken into account when determining the grant date fair value of awards, but the likelihood of the conditions being met is assessed as part of the Group's best estimate of the number of equity instruments that will ultimately vest.

No expense is recognised for awards that do not ultimately vest because service conditions have not been met.

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 profit or loss.

The dilutive effect of outstanding options is reflected as additional share dilution in the computation of diluted earnings per share.

(t) Borrowing costs

Borrowing costs to the extent directly attributable to the acquisition/construction of assets that necessarily take substantial period of time to get ready for their intended use are capitalised along with the respective property, plant and equipment up to the date such asset is ready for use. Other borrowing costs are charged to the statement of profit and loss.

(u) Cash and cash equivalents

Cash and cash equivalent in the balance sheet and for the purpose of statement of cash flows comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value. These do not include bank balances earmarked/restricted for specific purposes.

Bank borrowings in form of cash credits are considered to be component of cash and cash equivalents for the purpose of statement of cash flows since these are repayable on demand.

(v) Government grants

Grants from the government are recognised at their fair value where there is a reasonable assurance that the grant will be received and the Group will comply with all attached conditions.

Government grants relating to income are deferred and recognised in the profit or loss over the period necessary to match them with the costs that they are intended to compensate and presented within other income.

(w) Measurement of Earnings before Interest ,tax, depreciation and amortization (EBITDA)

Ind AS compliant Schedule III allows line items, sub-line items and sub-totals to be presented as an addition or substitution on the face of the financial statements when such presentation is relevant to an understanding of the Group's financial position /performance.

Accordingly, the Group has elected to present earnings before net finance cost, tax, depreciation and amortization (EBITDA) as a separate line item on the face of the statement of profit and loss. The Group measures EBITDA on the basis of profit/ (loss) from continuing operations. In its measurement, the Group does not include depreciation and amortization expense, interest income, finance costs, and tax expense.

(x) Treasury Shares

The group has created a Lava Welfare Trust ('the trust') for providing share-based payment to its employees. The group uses the trust as a vehicle for distributing shares to employees under the employee remuneration schemes. The trust buys Company's shares from the employees of the Company as per the employee remuneration schemes. The group treats the trust as its extension and shares held by the trust are treated as treasury shares.

Own equity instruments that are reacquired (treasury shares) are recognised at cost and deducted from total equity. No gain or loss is

recognised in profit or loss on the purchase, sale, issue or cancellation of the Group's own equity instruments. Any difference between the carrying amount and the consideration, if reissued, is recognised in general reserve. Share options exercised during the reporting period are settled with treasury shares.

(y) Recent accounting pronouncements issued but not yet effective

Standards issued but not yet effective

Ind AS 116 'Leases'

On March 30, 2019, the Ministry of Corporate Affairs notified Ind AS 116 "Leases", applicable in respect of accounting periods commencing on or after April 1, 2019.

Ind AS 116 "Leases" supersedes Ind AS 17 "Leases" in respect of accounting periods commencing on or after April 1, 2019. Ind AS 116 sets out the principles for the recognition, measurement, presentation and disclosure of leases.

The Group is in the process of evaluating the operating and financial impact of new standards.

Amendment to Ind AS 12

The amendment to Ind AS 12 clarifies that an entity shall recognize the income tax consequences of dividends in profit or loss, other comprehensive income or equity according to where the entity originally recognized those past transactions or events .

The effective date of the new standard is 1 April 2019. The Group is in the process of evaluating the operating and financial impact of new standards.

Amendment to Ind AS 19

The amendment to Ind AS 19 requires an entity

- To 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

- To recognize in profit or loss as a part of past service cost, or a gain or loss on settlement, any reduction in surplus, even if that surplus was not previously recognized because of the impact of asset ceiling.

The effective date of the new standard is 1 April 2019. The Group is in the process of evaluating the operating and financial impact of new standards.

(z) Impact of implementation of new standards/amendments:

- Effective April 1, 2018 the Company has adopted Ind AS – 115 'Revenue from Contracts with Customers'. There were no major contracts that were not completed as at the date of initial application of the Standard. The effect on adoption of the Standard was not material.

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

Disclosure of reclassifications or changes in presentation [Table]

..(1)

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

Reclassified items [Axis]	1		2		3		4	
	01/04/2018 to 31/03/2019		01/04/2018 to 31/03/2019		01/04/2018 to 31/03/2019		01/04/2018 to 31/03/2019	
Disclosure of reclassifications or changes in presentation [Abstract]								
Disclosure of reclassifications or changes in presentation [Line items]								
Description of nature of reclassifications or changes in presentation	Other liabilities	financial	Other liabilities	financial	Other liabilities	current	Liabilities for current tax (net)	
Amount of reclassifications or changes in presentation		26.67		-26.67		0.12		-0.12
Description of reason for reclassifications or changes in presentation	NA		NA		NA		NA	

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]	Attached	Attached
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	Yes	No
Disclosure of reclassifications or changes in presentation [TextBlock]		
Description of reason why reclassification of comparative amounts is impracticable	NA	NA
Description of nature of necessary adjustments to provide comparative information	NA	NA
Disclosure of significant accounting policies [TextBlock]	Textual information (3) [See below]	Attached

Textual information (3)

Disclosure of significant accounting policies [Text Block]

1. Corporate information

Lava International Limited ('Company' or 'Holding Company') is engaged in trading and manufacturing of mobile phones, storage devices and other wireless telecommunication devices. The Company is a public company domiciled in India and is incorporated under the provisions of Companies Act applicable in India. The registered office of the Company is located in Karampura, Delhi and the principal place of business is Noida, Uttar Pradesh. The Company has an in-house research and development center and manufacturing facilities in Noida.

The financial statements were authorised for issue in accordance with a resolution of the directors on 24 December 2019.

2. Basis of preparation

a. Statement of compliance

The consolidated financial statements of Lava International Limited (the 'Company' or "Holding Company"), the trust and its subsidiaries (collectively referred to as 'Group') and the Group's interest in joint ventures and associate have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.

These financial statements are presented in Indian rupees, and all amounts have been rounded-off to the nearest millions upto two places of decimal, unless otherwise indicated.

b. Basis of measurement

The consolidated financial statements have been prepared on going concern basis in accordance with accounting principles generally accepted in India. The consolidated financial statements have been prepared on the historical cost basis except for the following items:

- Investments in equity instruments of other entities (at fair value through other comprehensive income)
- Investment in mutual funds (at fair value through profit or loss)
- Derivative financial instruments (at fair value through profit or loss)

d. Use of estimates and judgements

The preparation of consolidated financial statements in conformity with generally accepted accounting principles requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses and the disclosure of contingent liabilities on the date of the financial statements. Actual results could differ from those estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Any revision to accounting estimates are recognized prospectively in current and future periods. Information about judgments made in applying accounting policies that have the most significant effects on the amounts recognized in the consolidated financial statements is included in the following notes:

Significant estimates Useful lives of depreciable/amortizable assets – Management reviews its estimate of the useful lives of depreciable/amortizable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical and economic obsolescence that may change the utility of assets. Carrying amount of property, plant and equipment and intangible assets are disclosed in Note 3 and Note 4 respectively. **Defined benefit obligation (DBO)** – Management's estimate of the DBO is based on a number of underlying assumptions such as standard rates of inflation, mortality, discount rate and anticipation of future salary increases. Variation in these assumptions may impact the DBO amount and the annual defined benefit expenses. Carrying amount of defined benefit obligations are disclosed in Note 28.

Provisions for warranties – A provision is estimated for expected warranty in respect of products sold during the year on the basis of a technical evaluation and past experience regarding failure trends of products and costs of rectification or replacement. Carrying amount of provision is disclosed in Note 11.

Significant judgments

Contingent liabilities – At each balance sheet date basis the management judgment, changes in facts and legal aspects, the Company assesses the requirement of provisions against the outstanding contingent liabilities. However, the actual future outcome may be different from this judgement.

Impairment of financial assets – At each balance sheet date, based on historical default rates observed over expected life, the management assesses the expected credit loss on outstanding financial assets.

Evaluation of indicators for impairment of assets – The evaluation of applicability of indicators of impairment of assets requires assessment of several external and internal factors which could result in deterioration of recoverable amount of the assets.

2.1 Summary of significant accounting policies

(a) Principles of consolidation

The consolidated financial statements comprise the financial statements of the Group and its interest in joint venture and associate as at 31 March 2019. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. The nature of the Group's operations and principal activities are set out in Note 38.

Specifically, the Group controls an investee if and only if the Group has:

- Power over the investee (i.e. existing rights that give it the current ability to direct the relevant activities of the investee)
- Exposure, or rights, to variable returns from its involvement with the investee, and
- The ability to use its power over the investee to affect its returns

Generally, there is a presumption that a majority of voting rights result in control. To support this presumption and when the Group has less than a majority of the voting or similar rights of an investee, the Group considers all relevant facts and circumstances in assessing whether it has power over an investee, including:

- The contractual arrangement with the other vote holders of the investee
- Rights arising from other contractual arrangements
- The Group's voting rights and potential voting rights
- The size of the group's holding of voting rights relative to the size and dispersion of the holdings of the other voting rights holders

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

Consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. If a member of the group uses accounting policies other than those adopted in the consolidated financial statements for like transactions and events in similar circumstances, appropriate adjustments are made to that group member's financial statements in preparing the consolidated financial statements to ensure conformity with the group's accounting policies.

The financial statements of all entities used for the purpose of consolidation are drawn up to same reporting date as that of the the holding company, i.e., year ended on 31 March. When the end of the reporting period of the parent is different from that of a subsidiary, the subsidiary prepares, for consolidation purposes, additional financial information as of the same date as the financial statements of the parent to enable the parent to consolidate the financial information of the subsidiary, unless it is impracticable to do so.

Consolidation procedure:

- a. Combine like items of assets, liabilities, equity, income, expenses and cash flows of the parent with those of its subsidiaries. For this purpose, income and expenses of the subsidiary are based on the amounts of the assets and liabilities recognised in the consolidated financial statements at the acquisition date
- b. Offset (eliminate) the carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of each subsidiary.
- c. Eliminate in full intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the group (profits or losses resulting from intragroup transactions that are recognised in assets, such as inventory and fixed assets, are eliminated in full). Intragroup losses may indicate an impairment that requires recognition in the consolidated financial statements. Ind AS12 Income Taxes applies to temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions.

Profit or loss and each component of other comprehensive income (OCI) are attributed to the equity holders of the parent of the Group and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance.

A change in the ownership interest of a subsidiary, without a loss of control, is accounted for as an equity transaction. If the Group loses control over a subsidiary, it:

- Derecognises the assets (including goodwill) and liabilities of the subsidiary
- Derecognises the carrying amount of any non-controlling interests
- Derecognises the cumulative translation differences recorded in equity
- Recognises the fair value of the consideration received
- Recognises the fair value of any investment retained
- Recognises any surplus or deficit in profit or loss
- Reclassifies the parent's share of components previously recognised in OCI to profit or loss or retained earnings, as appropriate, as would be required if the Group had directly disposed of the related assets or liabilities

(b) Investment in associates and joint ventures

An associate is an entity over which the Group has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but is not control or joint control over those policies.

A joint venture is a type of joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint venture. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require unanimous consent of the parties sharing control.

The considerations made in determining whether significant influence or joint control are similar to those necessary to determine control over the subsidiaries.

The Group's investments in its associate and joint venture are accounted for using the equity method. Under the equity method, the investment in an associate or a joint venture is initially recognised at cost. The carrying amount of the investment is adjusted to recognise changes in the Group's share of net assets of the associate or joint venture since the acquisition date. Goodwill relating to the associate or joint venture is included in the carrying amount of the investment and is not tested for impairment individually.

The statement of profit and loss reflects the Group's share of the results of operations of the associate or joint venture. Any change in OCI of those investees is presented as part of the Group's OCI. In addition, when there has been a change recognised directly in the equity of the associate or joint venture, the Group recognises its share of any changes, when applicable, in the statement of changes in equity. Unrealised gains and losses resulting from transactions between the Group and the associate or joint venture are eliminated to the extent of the interest in the associate or joint venture.

If an entity's share of losses of an associate or a joint venture equals or exceeds its interest in the associate or joint venture (which includes any long term interest that, in substance, form part of the Group's net investment in the associate or joint venture), the entity discontinues recognising its share of further losses. Additional losses are recognised only to the extent that the Group has incurred legal or constructive obligations or made payments on behalf of the associate or joint venture. If the associate or joint venture subsequently reports profits, the entity resumes recognising its share of those profits only after its share of the profits equals the share of losses not recognised.

The aggregate of the Group's share of profit or loss of an associate and a joint venture is shown on the face of the consolidated statement of profit and loss.

The financial statements of the associate or joint venture are prepared for the same reporting period as the Group. When necessary, adjustments are made to bring the accounting policies in line with those of the Group.

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

Upon loss of significant influence over the associate or joint control over the joint venture, the Group measures and recognises any retained investment at its fair value. Any difference between the carrying amount of the associate or joint venture upon loss of significant influence or joint control and the fair value of the retained investment and proceeds from disposal is recognised in profit or loss.

(c) Current Vs Non-current classification

The Group presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when it is:

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

Current assets include the current portion of non-current financial assets. All other assets are classified as non-current.

A liability is current when:

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

Current liabilities include current portion of non-current financial liabilities. The Group classifies all other liabilities as non-current. Deferred tax assets and liabilities are classified as non-current assets and liabilities.

Operating cycle

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Group has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

(d) Property, plant and equipment

i. Recognition and measurement

Property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses if any. Cost directly attributable to acquisition are capitalised until the property, plant and equipment are ready for use, as intended by the management.

ii. Subsequent expenditure

Subsequent costs are capitalised on the carrying amount or recognised as a separate asset, as appropriate, only when future economic benefits associated with the item are probable to flow to the Group and cost of the item can be measured reliably. When significant parts of property,

plant and equipment are required to be replaced in regular intervals, the Group recognises such parts as separate component of assets. All repair and maintenance are charged to statement of profit and loss during the reporting period in which they are incurred.

The present value of the expected cost for the decommissioning of the asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the statement of profit and loss on the date of disposal or retirement.

Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances under the non-current assets and the cost of assets not put to use before such date are disclosed under 'Capital work in progress'.

iii. Depreciation

Depreciation on property, plant and equipment is provided on a straight-line basis over the estimated useful lives of the assets as below:

Assets	Useful Lives
Office Equipment	3-5 Years
Furniture and fixtures*	3-5 Years
Demonstration Fixtures*	2-5 Years
Vehicles*	5 Years
Computer and Components*	3 Years
Plant and Machinery*	
Jigs	1 Year
Other Plant and Machinery	5-15 Years
Electrical Installations	10 Years

*Based on technical evaluation, the management believes that the useful lives as given above best represent the period over which the management expects to use these assets. Hence the useful lives for these assets are different from useful lives as prescribed under Part C of Schedule II of the Companies Act 2013.

Leasehold Improvements are amortized over the lease term or 10 years whichever is less.

When significant parts of plant and equipment are required to be replaced at intervals, the Group depreciates them separately based on their specific useful lives.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

(e) Intangible assets

i. Recognition and initial measurement

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in the statement of profit and loss in the year in which the expenditure is incurred.

ii. Subsequent expenditure

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

iii. Amortisation

The useful lives of intangible assets is assessed as finite as stated below and the assets are amortised over their useful lives and assessed for impairment whenever there is an indication that an intangible asset may be impaired.

Assets	Useful Lives
Computer software (over license period)	1-5 Years
Internally generated software	3- 5Years

The amortization period and the amortization method are reviewed at least at each financial year end. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible assets is recognised in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.

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.

Research and development costs

Research costs are expensed as incurred. Development expenditure incurred on an individual project is recognized as an intangible asset

when the Group can demonstrate all the following:

- The technical feasibility of completing the intangible asset so that it will be available for use or sale
- Its intention to complete the asset
- Its ability to use or sell the asset
- How the asset will generate future economic benefits
- The availability of adequate resources to complete the development and to use or sell the asset
- The ability to measure reliably the expenditure attributable to the intangible asset during development.

Following the initial recognition of the development expenditure as an asset, the cost model is applied requiring the asset to be carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete and the asset is available for use. It is amortized on a straight line basis over the period of expected future benefit from the related project, i.e., the estimated useful life of one to ten years. Amortization is recognized in the statement of profit and loss. During the period of development, the asset is tested for impairment annually.

(f) Leases

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

Group as a lessee

A lease that transfers substantially all the risks and rewards incidental to ownership to the Group is classified as a finance lease. All other leases are classified as operating leases. Payments made under operating leases are charged to statement of profit and loss on a straight-line basis over the period of the lease unless the payments are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases.

(g) Impairment of non-financial assets

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

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

The Group bases its impairment calculation on detailed budgets and forecast calculations. These budgets and forecast calculations generally cover a period of five years. For longer periods, a long-term growth rate is calculated and applied to project future cash flows after the fifth year. To estimate cash flow projections beyond periods covered by the most recent budgets/forecasts, the Group extrapolates cash flow projections in the budget using a steady or declining growth rate for subsequent years, unless an increasing rate can be justified. In any case, this growth rate does not exceed the long-term average growth rate for the products, industries, or country or countries in which the entity operates, or for the market in which the asset is used.

Impairment losses, including impairment on inventories, are recognised in the consolidated statement of profit and loss.

(h) 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 assets

Recognition and initial measurement

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

Classification and subsequent measurement

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

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

Equity instruments measured at fair value through other comprehensive income (FVTOCI)

Debt instruments at amortised cost

A 'debt instrument' is measured at the amortised cost if both the following conditions are met:

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

This category is most applicable to the Group. After initial measurement, such financial assets are subsequently measured at amortised cost using the Effective Interest Rate ("EIR") method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the statement of profit and loss. The losses arising from impairment are recognised in the statement of profit and loss. This category generally applies to trade and other receivables.

Debt instrument at FVTPL

FVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL.

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

Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the statement of profit and loss. This category is applicable to investments in mutual funds.

Debt instrument at FVTOCI

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI.

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the Group recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the statement of profit and loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to statement of profit and loss (P&L). Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Equity Investments

All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the Group may make an irrevocable election to present in other comprehensive income subsequent changes in the fair value. The Group makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the Group decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to statement of profit and loss, even on sale of investment. However, the Group may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value. All changes in fair value including dividend are recognized in the statement of profit and loss.

De-recognition

A financial asset is de-recognised only when

- The rights to receive cash flows from the asset have expired, or
- The Group has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement? and either (a) the Group has transferred substantially all the risks and rewards of the asset, or (b) the Group has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Group has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Group continues to recognise the transferred asset to the extent of the Group's continuing involvement. In that case, the Group also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Group has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Group could be required to repay.

Impairment of financial assets

In accordance with Ind AS 109, the Group applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

- a. Financial assets that are debt instruments, and are measured at amortised cost e.g., loans, debt securities, deposits, trade receivables and bank balance
- b. Loan commitments which are not measured as at FVTPL

The Group follows 'simplified approach' for recognition of impairment loss allowance on trade receivables. The application of simplified approach does not require the Group to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

For recognition of impairment loss on other financial assets and risk exposure, the Group determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month expected credit loss (ECL) is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date.

ECL is the difference between all contractual cash flows that are due to the Group in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR.

The Group uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss. For the financial assets measured as at amortised cost, contractual revenue receivables, ECL is presented as an allowance, i.e., as an integral part of the measurement of those assets in the balance sheet. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the Group does not reduce impairment allowance from the gross carrying amount.

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings or payables, as appropriate.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Group's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts, financial guarantee contracts and derivative financial instruments.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the Group that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109.

Gains or losses on liabilities held for trading are recognised in the statement of profit and loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognized in OCI. These gains/ loss are not subsequently transferred to statement of profit and loss. However, the Group may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit and loss.

Loans and borrowings

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortised cost using the EIR. Gains and losses are recognised in statement of profit and loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fee or costs that are an integral part of the EIR. The EIR amortisation is included in finance costs in the statement of profit and loss.

Financial guarantee contracts

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

De-recognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit and loss.

Reclassification of financial assets

The Group determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. If the Group reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The Group does not restate any previously recognised gains, losses (including impairment gains or losses) or interest

Offsetting financial instruments

Financial asset and financial liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously.

(i) Derivative financial instrument

The Group uses derivative financial instruments i.e., forward and futures currency contracts to hedge its foreign currency risks. Such derivative financial instruments are initially recognised at fair value on the date on which a derivative contract is entered into and are subsequently re-measured at fair value. Derivatives are carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative. Any gains or losses arising from changes in the fair value of derivatives are taken directly to statement of profit and loss. The Group has not applied hedge accounting.

(j) Fair value Measurement

The Group measure its financial instruments such as derivative at fair value at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Group.

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.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

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

Level 1- Quoted (Unadjusted) marked prices in the active markets for identical assets or liabilities

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

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

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

At each reporting date, the management analyses the movements in the values of assets and liabilities which are required to be re-measured or re-assessed as per the Group's accounting policies. For this analysis, the management or its expert verifies the major inputs applied in the latest valuation by agreeing the information in the valuation computation to contracts and other relevant documents

(k) Inventories

Inventories are valued at the lower of cost and net realisable value.

Costs incurred in bringing each product to its present location and condition are accounted for as follows:

- Raw materials and spares: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.
 - Finished goods and work in progress: cost includes cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs. Cost is determined on weighted average basis.
 - Traded goods: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on first in first out basis.
- Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

(l) Revenue recognition

With effect from 1st April 2018, Ind AS 115 – “Revenue from Contracts with Customers” notified by MCA vide its notification dated 28 March, 2018 which supersedes Ind AS 18 – “Revenue” and related Appendices.

Group account for revenue in accordance with Ind AS 115 “Revenue from Contracts with customers” using the modified retrospective method.

The Company has recognize revenue in accordance with Ind AS 115 by applying the following 5 steps:

- I Identify the contracts with the customers,
- II Identify the separate performance obligations,
- III Determine the transaction price of the contract,
- IV Allocate the transaction price to each of the separate performance obligations, and
- V Recognize the revenue as each performance obligation is satisfied.

Sale of Goods

Revenue from sale of goods is recognized when the significant risk and rewards of ownership of the goods have been passed to the buyer which generally coincides with delivery of goods, as per the contractual terms with customers. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and is inclusive of excise duty and net of returns and allowances, trade discount, volume rebates and value added taxes. The Group has concluded that it is the principal in all of its revenue arrangements since it is the primary obligor in all the revenue arrangements as it has pricing latitude and is also exposed to inventory and credit risks.

The Group accounts for volume discount for pricing incentives to customers as a reduction of revenue based on estimate of applicable discount/incentives.

Sale of Services

Revenue from sales of services is from installation of third party mobile applications in the handset and is recognized by reference to the stage of completion, net of service tax. Stage of completion is measured by reference to services performed to date as a percentage of total services to be performed.

Interest

For all debt instruments measured either at amortised cost or at fair value through other comprehensive income, interest income is recorded using the EIR. EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the Group estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses. Interest income is included in finance income in the statement of profit and loss.

Dividend Income

Dividend Income is recognised when the Company’s right to receive the amount has been established.

Contract Balances:

Trade Receivables

A receivable represents the Company’s right to an amount of consideration that is unconditional.

Contract Assets

A contract asset is a right to consideration that is conditional upon factors other than the passage of time.

Contract Liabilities

A Contract liabilities is an entity’s obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

(m) Foreign currencies

(i) Functional and presentation currency

Items included in the financial statements of the Group are measured using the respective currency of the primary economic environment in which in which the entity in Group operates i.e. the “functional currency”. These financial statements are presented in Indian rupees, which is also the functional currency of the parent Group. For each entity the Group determines the functional currency and items included in the financial statements of each entity are measured using that functional currency.

(ii) Transactions and balances

Transactions in foreign currencies are initially recorded by the Group's entities at their respective functional currency spot rates at the date the transaction first qualifies for recognition. However, for practical reasons, the group uses an average rate if the average approximates the actual rate at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date.

Exchange differences arising on settlement or translation of monetary items are recognised in profit or loss with the exception of the following:

- Exchange differences arising on monetary items that forms part of a reporting entity's net investment in a foreign operation are recognised in profit or loss in the separate financial statements of the reporting entity or the individual financial statements of the foreign operation, as appropriate. In the financial statements that include the foreign operation and the reporting entity (e.g., consolidated financial statements when the foreign operation is a subsidiary), such exchange differences are recognised initially in OCI. These exchange differences are reclassified from equity to profit or loss on disposal of the net investment.
- Tax charges and credits attributable to exchange differences on those monetary items are also recorded in OCI.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is 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 recognised in OCI or profit or loss are also recognised in OCI or profit or loss, respectively).

On consolidation, the assets and liabilities of foreign operations are translated into INR at the rate of exchange prevailing at the reporting date and their statements of profit or loss are translated at yearly average exchange rates. For practical reasons, the group uses an average rate to translate income and expense items, if the average rate approximates the exchange rates at the dates of the transactions. The exchange differences arising on translation for consolidation are recognised in OCI. On disposal of a foreign operation, the component of OCI relating to that particular foreign operation is recognised in profit or loss.

(n) Income taxes

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in India.

Current tax assets and current tax liabilities are offset only if there is a legally enforceable right to set off the recognised amounts, and it is intended to realise the asset and settle the liability on a net basis or simultaneously.

Current income tax relating to items recognised outside statement of profit and loss is recognised either in other comprehensive income or in equity. Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate. Payments of tax as per Minimum Alternative Tax (MAT) is included as part of current tax in statement of profit and loss.

Deferred income tax

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements as at reporting date. Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

- When the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss
- In respect of taxable temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

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

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set-off current tax assets against current tax liabilities and the deferred tax assets and deferred taxes relate to the same taxable entity and the same taxation authority.

MAT is applicable to the Group. Credit of MAT is recognised as deferred tax asset only when it is probable that taxable profit will be available against which the credit can be utilised. In the year in which the MAT credit becomes eligible to be recognised as an asset, the said asset is created by way of a credit to the statement of profit and loss account. The Group reviews the same at each balance sheet date and writes down the carrying amount of MAT credit entitlement to the extent it is no longer probable that the Group will pay normal income tax during the specified period.

(o) Retirement and other employee benefits

Retirement benefit in the form of provident fund is a defined contribution scheme. The contributions to the provident fund are charged to the statement of profit and loss for the year when an employee renders the related service. The Group has no obligation, other than the contribution payable to the provident fund.

The Group operates an unfunded defined benefit gratuity plan for its employees. The cost of providing benefits under this plan is determined on the basis of actuarial valuation at each year-end, using the projected unit credit method and charged to statement of profit and loss. Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability, are recognised immediately in the balance sheet with a corresponding debit or credit to retained earnings through OCI in the period in which they occur. Re-measurements are not reclassified to statement of profit and loss in subsequent periods.

Accumulated leave is treated as short-term employee benefit as the Group has no unconditional right to defer the liability. The Group 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. Such 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.

(p) Provisions and Contingent Liabilities

Provisions

General

Provisions are recognised when the Group 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 a reliable estimate can be made of the amount of 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 recognised as a finance cost.

Warranty provisions

Provisions for warranty-related costs are recognised when the product is sold or service provided to the customer. Initial recognition is based on historical experience. The initial estimate of warranty-related costs is revised annually.

Decommissioning liability

The Group records a provision for decommissioning costs of a leased facility. Decommissioning costs are provided at the present value of expected costs to settle the obligation using estimated cash flows and are recognised as part of the cost of the particular asset. The cash flows are discounted at a current pre-tax rate that reflects the risks specific to the decommissioning liability. The unwinding of the discount is expensed as incurred and recognised in the statement of profit and loss as a finance cost. The estimated future costs of decommissioning are reviewed annually and adjusted as appropriate. Changes in the estimated future costs or in the discount rate applied are added to or deducted from the cost of the asset.

Contingent liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Group or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Group does not recognize a contingent liability but discloses its existence in the financial statements.

(q) Earnings per share

Basic EPS amounts are calculated by dividing the profit or loss for the year attributable to equity holders of the Holding Company by the weighted average number of equity shares outstanding during the year excluding the treasury shares.

Diluted EPS amounts are calculated by dividing the profit or loss attributable to equity holders of the Holding Company (after adjusting the corresponding income/charge for dilutive potential equity shares) by the weighted average number of Equity shares outstanding during the year, excluding treasury shares, plus the weighted average number of Equity shares that would be issued on conversion of all the dilutive potential Equity shares into Equity shares.

(r) Segment reporting

Identification of segments

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker (CODM). Only those business activities are identified as operating segment for which the operating results are regularly reviewed by the CODM to make decisions about resource allocation and performance measurement.

Inter-segment transfers

The Group generally accounts for inter-segment sales and transfers at cost plus appropriate margins.

Segment accounting policies

The Group prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Group as a whole.

(s) Share based payments

Employees (including senior executives) of the Group receive remuneration in the form of share-based payments, whereby employees render services as consideration for equity instruments (equity-settled transactions).

Equity-settled transactions

The cost of equity-settled transactions is determined by the fair value at the date when the grant is made using Black Scholes Option Pricing Model.

That cost is recognised, together with a corresponding increase in share-based payment (SBP) reserves in equity, over the period in which the service conditions are fulfilled in employee benefits expense. The cumulative expense recognised for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expired and the Group's best estimate of the number of equity instruments that will ultimately vest. The statement of profit and loss expense or credit for a period represents the movement in cumulative expense recognised as at the beginning and end of that period and is recognised in employee benefits expense.

Service conditions are not taken into account when determining the grant date fair value of awards, but the likelihood of the conditions being met is assessed as part of the Group's best estimate of the number of equity instruments that will ultimately vest.

No expense is recognised for awards that do not ultimately vest because service conditions have not been met.

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 profit or loss.

The dilutive effect of outstanding options is reflected as additional share dilution in the computation of diluted earnings per share.

(t) Borrowing costs

Borrowing costs to the extent directly attributable to the acquisition/construction of assets that necessarily take substantial period of time to get ready for their intended use are capitalised along with the respective property, plant and equipment up to the date such asset is ready for use. Other borrowing costs are charged to the statement of profit and loss.

(u) Cash and cash equivalents

Cash and cash equivalent in the balance sheet and for the purpose of statement of cash flows comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value. These do not include bank balances earmarked/restricted for specific purposes.

Bank borrowings in form of cash credits are considered to be component of cash and cash equivalents for the purpose of statement of cash flows since these are repayable on demand.

(v) Government grants

Grants from the government are recognised at their fair value where there is a reasonable assurance that the grant will be received and the Group will comply with all attached conditions.

Government grants relating to income are deferred and recognised in the profit or loss over the period necessary to match them with the costs that they are intended to compensate and presented within other income.

(w) Measurement of Earnings before Interest ,tax, depreciation and amortization (EBITDA)

Ind AS compliant Schedule III allows line items, sub-line items and sub-totals to be presented as an addition or substitution on the face of the financial statements when such presentation is relevant to an understanding of the Group's financial position /performance.

Accordingly, the Group has elected to present earnings before net finance cost, tax, depreciation and amortization (EBITDA) as a separate line item on the face of the statement of profit and loss. The Group measures EBITDA on the basis of profit/ (loss) from continuing operations. In its measurement, the Group does not include depreciation and amortization expense, interest income, finance costs, and tax expense.

(x) Treasury Shares

The group has created a Lava Welfare Trust ('the trust') for providing share-based payment to its employees. The group uses the trust as a vehicle for distributing shares to employees under the employee remuneration schemes. The trust buys Company's shares from the employees of the Company as per the employee remuneration schemes. The group treats the trust as its extension and shares held by the trust are treated as treasury shares.

Own equity instruments that are reacquired (treasury shares) are recognised at cost and deducted from total equity. No gain or loss is

recognised in profit or loss on the purchase, sale, issue or cancellation of the Group's own equity instruments. Any difference between the carrying amount and the consideration, if reissued, is recognised in general reserve. Share options exercised during the reporting period are settled with treasury shares.

(y) Recent accounting pronouncements issued but not yet effective

Standards issued but not yet effective

Ind AS 116 'Leases'

On March 30, 2019, the Ministry of Corporate Affairs notified Ind AS 116 "Leases", applicable in respect of accounting periods commencing on or after April 1, 2019.

Ind AS 116 "Leases" supersedes Ind AS 17 "Leases" in respect of accounting periods commencing on or after April 1, 2019. Ind AS 116 sets out the principles for the recognition, measurement, presentation and disclosure of leases.

The Group is in the process of evaluating the operating and financial impact of new standards.

Amendment to Ind AS 12

The amendment to Ind AS 12 clarifies that an entity shall recognize the income tax consequences of dividends in profit or loss, other comprehensive income or equity according to where the entity originally recognized those past transactions or events .

The effective date of the new standard is 1 April 2019. The Group is in the process of evaluating the operating and financial impact of new standards.

Amendment to Ind AS 19

The amendment to Ind AS 19 requires an entity

- To 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
- To recognize in profit or loss as a part of past service cost, or a gain or loss on settlement, any reduction in surplus, even if that surplus was not previously recognized because of the impact of asset ceiling.

The effective date of the new standard is 1 April 2019. The Group is in the process of evaluating the operating and financial impact of new standards.

(z) Impact of implementation of new standards/amendments:

- Effective April 1, 2018 the Company has adopted Ind AS – 115 'Revenue from Contracts with Customers'. There were no major contracts that were not completed as at the date of initial application of the Standard. The effect on adoption of the Standard was not material.

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

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

..(2)

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

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

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

..(3)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
	Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	straight-line basis	straight-line basis	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Plant and Machinery, Jigs-1 Year, Other Plant and Machinery-5-15 Years	Plant and Machinery, Jigs-1 Year, Other Plant and Machinery-5-15 Years	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

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

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

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

..(5)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	straight-line basis	straight-line basis
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	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]

..(6)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	straight-line basis	straight-line basis
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	3-5 Years	3-5 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]

..(7)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	straight-line basis	straight-line basis
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	3 Years	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]

..(8)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	straight-line basis	straight-line basis
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Leasehold Improvements are amortized over the lease term or 10 years whichever is less.	Leasehold Improvements are amortized over the lease term or 10 years whichever is less.
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(9)

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

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

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

..(10)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]	
	Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 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	Computer and Components*-3 Years,Electrical Installations -10 Years	Computer and Components*-3 Years,Electrical Installations -10 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]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			430.35	248.08
Increase (decrease) through net exchange differences, property, plant and equipment			47.2	14.53
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			325.49	5.67
Total disposals and retirements, property, plant and equipment			325.49	5.67
Total increase (decrease) in property, plant and equipment			152.06	256.94
Property, plant and equipment at end of period	971.24	913.74	2,116.64	1,964.58

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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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		283.98	585.52	
Total Depreciation property plant and equipment		283.98	585.52	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		189.42	3.99	
Total disposals and retirements, property, plant and equipment		189.42	3.99	
Total increase (decrease) in property, plant and equipment		94.56	581.53	
Property, plant and equipment at end of period	1,707.64	1,145.4	1,050.84	469.31

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

..(3)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		30.04		
Total increase (decrease) in property, plant and equipment	0	30.04		0
Property, plant and equipment at end of period	30.04	30.04	0	30.04

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

..(4)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	30.04			
Total increase (decrease) in property, plant and equipment	30.04		0	0
Property, plant and equipment at end of period	30.04	0	0	0

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

..(5)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			30.04	
Total increase (decrease) in property, plant and equipment		0	30.04	
Property, plant and equipment at end of period	0	30.04	30.04	0

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

..(6)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		30.04		
Total increase (decrease) in property, plant and equipment	0	30.04		0
Property, plant and equipment at end of period	30.04	30.04	0	0

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

..(7)

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

Classes of property, plant and equipment [Axis]	Land [Member]		Plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			378.19	23.91
Increase (decrease) through net exchange differences, property, plant and equipment			1.57	4.37
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			-82.32	-43.19
Total Depreciation property plant and equipment			-82.32	-43.19
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			39.55	
Total disposals and retirements, property, plant and equipment			39.55	
Total increase (decrease) in property, plant and equipment	0		257.89	-14.91
Property, plant and equipment at end of period	0	0	438.16	180.27

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]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		378.19	23.91	
Increase (decrease) through net exchange differences, property, plant and equipment		1.57	4.37	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		65.68		
Total disposals and retirements, property, plant and equipment		65.68		
Total increase (decrease) in property, plant and equipment		314.08	28.28	
Property, plant and equipment at end of period	195.18	608.46	294.38	266.1

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]	Plant and equipment [Member]			
	Owned and leased assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Gross carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				378.19
Increase (decrease) through net exchange differences, property, plant and equipment				1.57
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	82.32	43.19		
Total Depreciation property plant and equipment	82.32	43.19		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	26.13			65.68
Total disposals and retirements, property, plant and equipment	26.13			65.68
Total increase (decrease) in property, plant and equipment	56.19	43.19		314.08
Property, plant and equipment at end of period	170.3	114.11	70.92	608.46

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]	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	23.91			
Increase (decrease) through net exchange differences, property, plant and equipment	4.37			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			82.32	43.19
Total Depreciation property plant and equipment			82.32	43.19
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			26.13	
Total disposals and retirements, property, plant and equipment			26.13	
Total increase (decrease) in property, plant and equipment	28.28		56.19	43.19
Property, plant and equipment at end of period	294.38	266.1	170.3	114.11

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

..(11)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]	Other plant and equipment [Member]		
		Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		378.19	23.91	
Increase (decrease) through net exchange differences, property, plant and equipment		1.57	4.37	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-82.32	-43.19	
Total Depreciation property plant and equipment		-82.32	-43.19	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		39.55		
Total disposals and retirements, property, plant and equipment		39.55		
Total increase (decrease) in property, plant and equipment		257.89	-14.91	
Property, plant and equipment at end of period	70.92	438.16	180.27	195.18

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]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	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	378.19	23.91		
Increase (decrease) through net exchange differences, property, plant and equipment	1.57	4.37		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				82.32
Total Depreciation property plant and equipment				82.32
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	65.68			26.13
Total disposals and retirements, property, plant and equipment	65.68			26.13
Total increase (decrease) in property, plant and equipment	314.08	28.28		56.19
Property, plant and equipment at end of period	608.46	294.38	266.1	170.3

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]	Other plant and equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	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			378.19	23.91
Increase (decrease) through net exchange differences, property, plant and equipment			1.57	4.37
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	43.19		-82.32	-43.19
Total Depreciation property plant and equipment	43.19		-82.32	-43.19
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			39.55	
Total disposals and retirements, property, plant and equipment			39.55	
Total increase (decrease) in property, plant and equipment	43.19		257.89	-14.91
Property, plant and equipment at end of period	114.11	70.92	438.16	180.27

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]	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]		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		378.19	23.91	
Increase (decrease) through net exchange differences, property, plant and equipment		1.57	4.37	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		65.68		
Total disposals and retirements, property, plant and equipment		65.68		
Total increase (decrease) in property, plant and equipment		314.08	28.28	
Property, plant and equipment at end of period	195.18	608.46	294.38	266.1

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]	Other plant and equipment [Member]			Furniture and fixtures [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				1.72
Increase (decrease) through net exchange differences, property, plant and equipment				0.46
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	82.32	43.19		-8.47
Total Depreciation property plant and equipment	82.32	43.19		-8.47
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	26.13			8.75
Total disposals and retirements, property, plant and equipment	26.13			8.75
Total increase (decrease) in property, plant and equipment	56.19	43.19		-15.04
Property, plant and equipment at end of period	170.3	114.11	70.92	13.13

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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2017 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	4.5		1.72	4.5
Increase (decrease) through net exchange differences, property, plant and equipment	1.63		0.46	1.63
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-11.13			
Total Depreciation property plant and equipment	-11.13			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			17.89	
Total disposals and retirements, property, plant and equipment			17.89	
Total increase (decrease) in property, plant and equipment	-5		-15.71	6.13
Property, plant and equipment at end of period	28.17	33.17	44.48	60.19

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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		8.47	11.13	
Total Depreciation property plant and equipment		8.47	11.13	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		9.14		
Total disposals and retirements, property, plant and equipment		9.14		
Total increase (decrease) in property, plant and equipment		-0.67	11.13	
Property, plant and equipment at end of period	54.06	31.35	32.02	20.89

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]	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	1.72	4.5		1.72
Increase (decrease) through net exchange differences, property, plant and equipment	0.46	1.63		0.46
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-8.47	-11.13		
Total Depreciation property plant and equipment	-8.47	-11.13		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	8.75			17.89
Total disposals and retirements, property, plant and equipment	8.75			17.89
Total increase (decrease) in property, plant and equipment	-15.04	-5		-15.71
Property, plant and equipment at end of period	13.13	28.17	33.17	44.48

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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 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	4.5			
Increase (decrease) through net exchange differences, property, plant and equipment	1.63			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			8.47	11.13
Total Depreciation property plant and equipment			8.47	11.13
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			9.14	
Total disposals and retirements, property, plant and equipment			9.14	
Total increase (decrease) in property, plant and equipment	6.13		-0.67	11.13
Property, plant and equipment at end of period	60.19	54.06	31.35	32.02

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]	Furniture and fixtures [Member]	Vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	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]				
Increase (decrease) through net exchange differences, property, plant and equipment		0.11	-0.04	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-2.37	-2.68	
Total Depreciation property plant and equipment		-2.37	-2.68	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			1.29	
Total disposals and retirements, property, plant and equipment			1.29	
Total increase (decrease) in property, plant and equipment		-2.26	-4.01	
Property, plant and equipment at end of period	20.89	2.02	4.28	8.29

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]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Increase (decrease) through net exchange differences, property, plant and equipment	0.11	-0.04		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				2.37
Total Depreciation property plant and equipment				2.37
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.54		
Total disposals and retirements, property, plant and equipment		1.54		
Total increase (decrease) in property, plant and equipment	0.11	-1.58		2.37
Property, plant and equipment at end of period	13.7	13.59	15.17	11.68

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]	Vehicles [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 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]				
Increase (decrease) through net exchange differences, property, plant and equipment			0.11	-0.04
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	2.68			
Total Depreciation property plant and equipment	2.68			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.25			1.54
Total disposals and retirements, property, plant and equipment	0.25			1.54
Total increase (decrease) in property, plant and equipment	2.43		0.11	-1.58
Property, plant and equipment at end of period	9.31	6.88	13.7	13.59

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

..(23)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Owned assets [Member]		
		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
Sub classes of property, plant and equipment [Axis]	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		2.37	2.68	
Total Depreciation property plant and equipment		2.37	2.68	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0.25	
Total disposals and retirements, property, plant and equipment			0.25	
Total increase (decrease) in property, plant and equipment		2.37	2.43	
Property, plant and equipment at end of period	15.17	11.68	9.31	6.88

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

..(24)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	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]				
Increase (decrease) through net exchange differences, property, plant and equipment	0.11	-0.04		0.11
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2.37	-2.68		
Total Depreciation property plant and equipment	-2.37	-2.68		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.29		
Total disposals and retirements, property, plant and equipment		1.29		
Total increase (decrease) in property, plant and equipment	-2.26	-4.01		0.11
Property, plant and equipment at end of period	2.02	4.28	8.29	13.7

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

..(25)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 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]				
Increase (decrease) through net exchange differences, property, plant and equipment	-0.04			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			2.37	2.68
Total Depreciation property plant and equipment			2.37	2.68
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.54			0.25
Total disposals and retirements, property, plant and equipment	1.54			0.25
Total increase (decrease) in property, plant and equipment	-1.58		2.37	2.43
Property, plant and equipment at end of period	13.59	15.17	11.68	9.31

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

..(26)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Increase (decrease) through net exchange differences, property, plant and equipment		0.11	-0.04	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-2.37	-2.68	
Total Depreciation property plant and equipment		-2.37	-2.68	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			1.29	
Total disposals and retirements, property, plant and equipment			1.29	
Total increase (decrease) in property, plant and equipment		-2.26	-4.01	
Property, plant and equipment at end of period	6.88	2.02	4.28	8.29

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

..(27)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	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]				
Increase (decrease) through net exchange differences, property, plant and equipment	0.11	-0.04		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				2.37
Total Depreciation property plant and equipment				2.37
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.54		
Total disposals and retirements, property, plant and equipment		1.54		
Total increase (decrease) in property, plant and equipment	0.11	-1.58		2.37
Property, plant and equipment at end of period	13.7	13.59	15.17	11.68

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

..(28)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			5.59	29.3
Increase (decrease) through net exchange differences, property, plant and equipment			1.93	1.1
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	2.68		-23.15	-24.9
Total Depreciation property plant and equipment	2.68		-23.15	-24.9
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.25		14.98	0.12
Total disposals and retirements, property, plant and equipment	0.25		14.98	0.12
Total increase (decrease) in property, plant and equipment	2.43		-30.61	5.38
Property, plant and equipment at end of period	9.31	6.88	30.43	61.04

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

..(29)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		5.59	29.3	
Increase (decrease) through net exchange differences, property, plant and equipment		1.93	1.1	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		36.12	0.45	
Total disposals and retirements, property, plant and equipment		36.12	0.45	
Total increase (decrease) in property, plant and equipment		-28.6	29.95	
Property, plant and equipment at end of period	55.66	96.49	125.09	95.14

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

..(30)

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

Classes of property, plant and equipment [Axis]	Office 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]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				5.59
Increase (decrease) through net exchange differences, property, plant and equipment				1.93
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	23.15	24.9		-23.15
Total Depreciation property plant and equipment	23.15	24.9		-23.15
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	21.14	0.33		14.98
Total disposals and retirements, property, plant and equipment	21.14	0.33		14.98
Total increase (decrease) in property, plant and equipment	2.01	24.57		-30.61
Property, plant and equipment at end of period	66.06	64.05	39.48	30.43

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

..(31)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2017 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	29.3		5.59	29.3
Increase (decrease) through net exchange differences, property, plant and equipment	1.1		1.93	1.1
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-24.9			
Total Depreciation property plant and equipment	-24.9			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.12		36.12	0.45
Total disposals and retirements, property, plant and equipment	0.12		36.12	0.45
Total increase (decrease) in property, plant and equipment	5.38		-28.6	29.95
Property, plant and equipment at end of period	61.04	55.66	96.49	125.09

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

..(32)

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

Classes of property, plant and equipment [Axis]	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]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		23.15	24.9	
Total Depreciation property plant and equipment		23.15	24.9	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		21.14	0.33	
Total disposals and retirements, property, plant and equipment		21.14	0.33	
Total increase (decrease) in property, plant and equipment		2.01	24.57	
Property, plant and equipment at end of period	95.14	66.06	64.05	39.48

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

..(33)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	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	13.06	31.35		13.06
Increase (decrease) through net exchange differences, property, plant and equipment	2.8	7.38		2.8
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-46.8	-70.6		
Total Depreciation property plant and equipment	-46.8	-70.6		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	31.12	0.27		99.43
Total disposals and retirements, property, plant and equipment	31.12	0.27		99.43
Total increase (decrease) in property, plant and equipment	-62.06	-32.14		-83.57
Property, plant and equipment at end of period	29.09	91.15	123.29	186.19

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

..(34)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 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	31.35			
Increase (decrease) through net exchange differences, property, plant and equipment	7.38			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			46.8	70.6
Total Depreciation property plant and equipment			46.8	70.6
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3.68		68.31	3.41
Total disposals and retirements, property, plant and equipment	3.68		68.31	3.41
Total increase (decrease) in property, plant and equipment	35.05		-21.51	67.19
Property, plant and equipment at end of period	269.76	234.71	157.1	178.61

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

..(35)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		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		13.06	31.35	
Increase (decrease) through net exchange differences, property, plant and equipment		2.8	7.38	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-46.8	-70.6	
Total Depreciation property plant and equipment		-46.8	-70.6	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		31.12	0.27	
Total disposals and retirements, property, plant and equipment		31.12	0.27	
Total increase (decrease) in property, plant and equipment		-62.06	-32.14	
Property, plant and equipment at end of period	111.42	29.09	91.15	123.29

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

..(36)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	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	13.06	31.35		
Increase (decrease) through net exchange differences, property, plant and equipment	2.8	7.38		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				46.8
Total Depreciation property plant and equipment				46.8
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	99.43	3.68		68.31
Total disposals and retirements, property, plant and equipment	99.43	3.68		68.31
Total increase (decrease) in property, plant and equipment	-83.57	35.05		-21.51
Property, plant and equipment at end of period	186.19	269.76	234.71	157.1

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

..(37)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			31.01	53.99
Increase (decrease) through net exchange differences, property, plant and equipment			2.88	6.13
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	70.6		-85.45	-121.17
Total Depreciation property plant and equipment	70.6		-85.45	-121.17
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3.41		17.92	
Total disposals and retirements, property, plant and equipment	3.41		17.92	
Total increase (decrease) in property, plant and equipment	67.19		-69.48	-61.05
Property, plant and equipment at end of period	178.61	111.42	154.5	223.98

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

..(38)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	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		31.01	53.99	
Increase (decrease) through net exchange differences, property, plant and equipment		2.88	6.13	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		76.55		
Total disposals and retirements, property, plant and equipment		76.55		
Total increase (decrease) in property, plant and equipment		-42.66	60.12	
Property, plant and equipment at end of period	285.03	440.28	482.94	422.82

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

..(39)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
	Owned and leased assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	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				31.01
Increase (decrease) through net exchange differences, property, plant and equipment				2.88
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	85.45	121.17		-85.45
Total Depreciation property plant and equipment	85.45	121.17		-85.45
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	58.63			17.92
Total disposals and retirements, property, plant and equipment	58.63			17.92
Total increase (decrease) in property, plant and equipment	26.82	121.17		-69.48
Property, plant and equipment at end of period	285.78	258.96	137.79	154.5

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

..(40)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2017 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	53.99		31.01	53.99
Increase (decrease) through net exchange differences, property, plant and equipment	6.13		2.88	6.13
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-121.17			
Total Depreciation property plant and equipment	-121.17			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			76.55	
Total disposals and retirements, property, plant and equipment			76.55	
Total increase (decrease) in property, plant and equipment	-61.05		-42.66	60.12
Property, plant and equipment at end of period	223.98	285.03	440.28	482.94

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

..(41)

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

Classes of property, plant and equipment [Axis]	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	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		85.45	121.17	
Total Depreciation property plant and equipment		85.45	121.17	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		58.63		
Total disposals and retirements, property, plant and equipment		58.63		
Total increase (decrease) in property, plant and equipment		26.82	121.17	
Property, plant and equipment at end of period	422.82	285.78	258.96	137.79

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

..(42)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	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	0.78	74.99		0.78
Increase (decrease) through net exchange differences, property, plant and equipment	37.45	-6.04		37.45
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-35.42	-311.85		
Total Depreciation property plant and equipment	-35.42	-311.85		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	23.75			29.82
Total disposals and retirements, property, plant and equipment	23.75			29.82
Total increase (decrease) in property, plant and equipment	-20.94	-242.9		8.41
Property, plant and equipment at end of period	273.87	294.81	537.71	697

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

..(43)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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	74.99			
Increase (decrease) through net exchange differences, property, plant and equipment	-6.04			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			35.42	311.85
Total Depreciation property plant and equipment			35.42	311.85
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			6.07	
Total disposals and retirements, property, plant and equipment			6.07	
Total increase (decrease) in property, plant and equipment	68.95		29.35	311.85
Property, plant and equipment at end of period	688.59	619.64	423.13	393.78

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

..(44)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
	Owned and leased assets [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0.78	74.99	
Increase (decrease) through net exchange differences, property, plant and equipment		37.45	-6.04	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		29.82		
Total disposals and retirements, property, plant and equipment		29.82		
Total increase (decrease) in property, plant and equipment		8.41	68.95	
Property, plant and equipment at end of period	81.93	697	688.59	619.64

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

..(45)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			Other property, plant and equipment, others [Member]
	Owned assets [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others				Refer to child member
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				0.78
Increase (decrease) through net exchange differences, property, plant and equipment				37.45
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	35.42	311.85		-35.42
Total Depreciation property plant and equipment	35.42	311.85		-35.42
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	6.07			23.75
Total disposals and retirements, property, plant and equipment	6.07			23.75
Total increase (decrease) in property, plant and equipment	29.35	311.85		-20.94
Property, plant and equipment at end of period	423.13	393.78	81.93	273.87

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

..(46)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Refer to child member		Refer to child member	Refer to child member
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	74.99		0.78	74.99
Increase (decrease) through net exchange differences, property, plant and equipment	-6.04		37.45	-6.04
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-311.85			
Total Depreciation property plant and equipment	-311.85			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			29.82	
Total disposals and retirements, property, plant and equipment			29.82	
Total increase (decrease) in property, plant and equipment	-242.9		8.41	68.95
Property, plant and equipment at end of period	294.81	537.71	697	688.59

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

..(47)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Refer to child member	Refer to child member	
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		35.42	311.85	
Total Depreciation property plant and equipment		35.42	311.85	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		6.07		
Total disposals and retirements, property, plant and equipment		6.07		
Total increase (decrease) in property, plant and equipment		29.35	311.85	
Property, plant and equipment at end of period	619.64	423.13	393.78	81.93

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

..(48)

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

Classes of property, plant and equipment [Axis]	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]	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]				
Nature of other property plant and equipment others	Demonstration fixtures, Electrical installations	Demonstration fixtures, Electrical installations		Demonstration fixtures, Electrical installations
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	0.78	74.99		0.78
Increase (decrease) through net exchange differences, property, plant and equipment	37.45	-6.04		37.45
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-35.42	-311.85		
Total Depreciation property plant and equipment	-35.42	-311.85		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	23.75			29.82
Total disposals and retirements, property, plant and equipment	23.75			29.82
Total increase (decrease) in property, plant and equipment	-20.94	-242.9		8.41
Property, plant and equipment at end of period	273.87	294.81	537.71	697

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

..(49)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Demonstration fixtures, Electrical installations		Demonstration fixtures, Electrical installations	Demonstration fixtures, Electrical installations
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	74.99			
Increase (decrease) through net exchange differences, property, plant and equipment	-6.04			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			35.42	311.85
Total Depreciation property plant and equipment			35.42	311.85
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			6.07	
Total disposals and retirements, property, plant and equipment			6.07	
Total increase (decrease) in property, plant and equipment	68.95		29.35	311.85
Property, plant and equipment at end of period	688.59	619.64	423.13	393.78

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

..(50)

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

Classes of property, plant and equipment [Axis]	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]
	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]	
Disclosure of detailed information about property, plant and equipment [Line items]	
Reconciliation of changes in property, plant and equipment [Abstract]	
Property, plant and equipment at end of period	81.93

[612100] Notes - Impairment of assets

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

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

[400700] Notes - Investment property

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

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

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

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			99.06	845.61
Increase (decrease) through net exchange differences			66.95	
Disposals and retirements, other intangible assets [Abstract]				
Disposals			897.02	6.55
Total Disposals and retirements, Other intangible assets			897.02	6.55
Total increase (decrease) in Other intangible assets			-731.01	839.06
Other intangible assets at end of period	127.05	779.41	493.51	1,224.52

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]			
	Sub classes of other intangible assets [Axis]	Internally generated and other than 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]	
	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]				
Amortisation other intangible assets		194.44	179.57	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		273.09	6.49	
Total Disposals and retirements, Other intangible assets		273.09	6.49	
Total increase (decrease) in Other intangible assets		-78.65	173.08	
Other intangible assets at end of period	385.46	366.46	445.11	272.03

Disclosure of detailed information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]		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 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	99.06	845.61		99.06
Increase (decrease) through net exchange differences	66.95			66.95
Amortisation other intangible assets	-194.44	-179.57		
Disposals and retirements, other intangible assets [Abstract]				
Disposals	623.93	0.06		897.02
Total Disposals and retirements, Other intangible assets	623.93	0.06		897.02
Total increase (decrease) in Other intangible assets	-652.36	665.98		-731.01
Other intangible assets at end of period	127.05	779.41	113.43	493.51

Disclosure of detailed information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	845.61			
Amortisation other intangible assets			194.44	179.57
Disposals and retirements, other intangible assets [Abstract]				
Disposals	6.55		273.09	6.49
Total Disposals and retirements, Other intangible assets	6.55		273.09	6.49
Total increase (decrease) in Other intangible assets	839.06		-78.65	173.08
Other intangible assets at end of period	1,224.52	385.46	366.46	445.11

Disclosure of detailed information about other intangible assets [Table]

..(5)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]	Internally generated intangible assets [Member]		
Sub classes of other intangible assets [Axis]		Accumulated amortization and impairment [Member]	Carrying amount [Member]	
	31/03/2017		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		1.48	788.16	
Increase (decrease) through net exchange differences		17.76		
Amortisation other intangible assets		-92.54	-147.25	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		615.55		
Total Disposals and retirements, Other intangible assets		615.55		
Total increase (decrease) in Other intangible assets		-688.85	640.91	
Other intangible assets at end of period	272.03	26.86	715.71	74.8

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]			
	Internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
Carrying amount accumulated amortization and impairment 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 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	1.48	788.16		
Increase (decrease) through net exchange differences	17.76			
Amortisation other intangible assets				92.54
Disposals and retirements, other intangible assets [Abstract]				
Disposals	886.79			271.24
Total Disposals and retirements, Other intangible assets	886.79			271.24
Total increase (decrease) in Other intangible assets	-867.55	788.16		-178.7
Other intangible assets at end of period	78.87	946.42	158.26	52.01

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]			
	Internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Sub classes of other intangible assets [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated amortization and impairment 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 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			97.58	57.45
Increase (decrease) through net exchange differences			49.19	
Amortisation other intangible assets	147.25		-101.9	-32.32
Disposals and retirements, other intangible assets [Abstract]				
Disposals			8.38	0.06
Total Disposals and retirements, Other intangible assets			8.38	0.06
Total increase (decrease) in Other intangible assets	147.25		36.49	25.07
Other intangible assets at end of period	230.71	83.46	100.19	63.7

Disclosure of detailed information about other intangible assets [Table]

..(8)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about 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		97.58	57.45	
Increase (decrease) through net exchange differences		49.19		
Disposals and retirements, other intangible assets [Abstract]				
Disposals		10.23	6.55	
Total Disposals and retirements, Other intangible assets		10.23	6.55	
Total increase (decrease) in Other intangible assets		136.54	50.9	
Other intangible assets at end of period	38.63	414.64	278.1	227.2

Disclosure of detailed information about other intangible assets [Table]

..(9)

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

Classes of other intangible assets [Axis]	Computer software [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		
	01/04/2018 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	101.9	32.32	
Disposals and retirements, other intangible assets [Abstract]			
Disposals	1.85	6.49	
Total Disposals and retirements, Other intangible assets	1.85	6.49	
Total increase (decrease) in Other intangible assets	100.05	25.83	
Other intangible assets at end of period	314.45	214.4	188.57

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 and other than internally generated intangible assets [Member]		Internally generated intangible 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 other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to child member	Refer to child member	straight-line basis	straight-line basis
Useful lives or amortisation rates, other intangible assets	Refer to child member	Refer to child member	3- 5Years	3- 5Years
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Computer software [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	
	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	1-5 Years	1-5 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]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, 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	13,921.9	18,281.85	10,143.44	10,893.49
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

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, 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	10,143.44	10,893.49	3,778.46	7,388.36
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Trade receivables	Trade receivables	Refer to child member	Refer to child member

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]			
Categories of financial assets [Axis]	Financial assets, 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	3,778.46	7,388.36	3,778.46	7,388.36
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Investments, Cash and cash equivalents, Other bank balances, Loans, Derivative asset, Others	Investments, Cash and cash equivalents, Other bank balances, Loans, Derivative asset, Others

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]		Other financial assets at fair value class [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, 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	94.5	497.32	94.5	497.32
Financial assets, at fair value	94.5	497.32	94.5	497.32
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(5)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, 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	94.5	497.32	94.5	497.32
Financial assets, at fair value	94.5	497.32	94.5	497.32
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(6)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, mandatorily measured at fair value, 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	94.5	497.32
Financial assets, at fair value	94.5	497.32
Description of other financial assets at amortised cost class	Investments,	Investments,Derivative asset
Description of other financial assets at fair value class	Investments,	Investments,Derivative asset

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, category [Member]		Financial liabilities at amortised cost, category [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	9,490.63	19,540.36	9,490.63	19,540.36
Financial liabilities, at fair value	0	0	0	0

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

..(1)

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

Classification of non-current investments [Axis]	1	
	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	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments
Non-current investments	55.02	0.2
Name of body corporate in whom investment has been made	Textual information (4) [See below]	Textual information (5) [See below]
Number of shares of non-current investment made in body corporate	[shares] 84,360	[shares] 83,860

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	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	55.02	0.2
Aggregate provision for diminution in value of non-current investments	0	0

Textual information (4)**Name of body corporate in whom investment has been made**

Equity Share of .001 SGD each fully paid up of Abhriya Pte. Ltd.* 500 Equity Share of 10,000 CNY each fully paid up of Xolo Technology (Shenzen) Limited Co. 20,000 (31 March 2018: 20,000) Equity shares of Rs.10 each fully paid up of Sri Venketeswara Mobile & Electronics Manufacturing Hub Private Limited

Textual information (5)

Name of body corporate in whom investment has been made

Equity Share of .001 SGD each fully paid up of Abhriya Pte. Ltd.* 500 Equity Share of 10,000 CNY each fully paid up of Xolo Technology (Shenzen) Limited Co. 20,000 (31 March 2018: 20,000) Equity shares of Rs.10 each fully paid up of Sri Venketeswara Mobile & Electronics Manufacturing Hub Private Limited

[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]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Current investments	54.16	4	1.51	50.65
Basis of valuation of current investments	at fair value through profit or loss	at fair value through profit or loss	at fair value through profit or loss	at fair value through profit or loss
Name of body corporate in whom investment has been made	Reliance Credit Risk Fund - Growth	Baroda Pioneer Banking and Financial Services Funds (of Rs. 10 each)	Union Arbitrage Fund Regul Plan - Growth	HDFC Regular Savings Fund(G)
Number of shares of current investment made in body corporate	[shares] 21,01,183	[shares] 1,99,990	[shares] 1,49,990	[shares] 14,70,720

Details of current investments [Table]

..(2)

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

Classification of current investments [Axis]	3		4	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Current investments	21.61	298.53	17.22	50.84
Basis of valuation of current investments	at fair value through profit or loss	at fair value through profit or loss	at fair value through profit or loss	at fair value through profit or loss
Name of body corporate in whom investment has been made	Union Capital Protection Oriented Fund - Series 8	Reliance Arbitrage Advantage Fund(MD)	Union KBC Capital Protection Oriented Fund - Series 7	Reliance Regular Savings Fund - Debt Plan
Number of shares of current investment made in body corporate	[shares] 20,00,000	[shares] 2,82,15,080	[shares] 15,00,000	[shares] 21,01,176

Details of current investments [Table]

..(3)

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

Classification of current investments [Axis]	5	6	7	8
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Current investments	20.43	20.23	10.18	14.77
Basis of valuation of current investments	at fair value through profit or loss	at fair value through profit or loss	at fair value through profit or loss	at fair value through profit or loss
Name of body corporate in whom investment has been made	Union Capital Protection Oriented Fund - Series 8	Union Dynamic Bond Fund - G	Union Largecap Fund - G	Union Balanced Advantage Fund (earlier named as Union Prudence Fund Regular Plan - G)
Number of shares of current investment made in body corporate	[shares] 20,00,000	[shares] 13,44,303	[shares] 10,00,342	[shares] 14,99,990

Details of current investments [Table]

..(4)

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

Classification of current investments [Axis]	9	10	11
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	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 mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments
Current investments	6.43	5.06	15.88
Basis of valuation of current investments	at fair value through profit or loss	at fair value through profit or loss	at fair value through profit or loss
Name of body corporate in whom investment has been made	Union Liquid Fund - G	Baroda Pioneer Credit Opportunities Fund - Plan A	Union KBC Capital Protection Oriented Fund - Series 7
Number of shares of current investment made in body corporate	[shares] 3,725	[shares] 3,75,566	[shares] 15,00,000

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	94.5	497
Market value of quoted current investments	94.5	497
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-2,780.63	-580.08
Net cash flows from (used in) operating activities	-2,780.63	-580.08
Net cash flows from (used in) investing activities, continuing operations	3,456.59	-1,243
Net cash flows from (used in) investing activities	3,456.59	-1,243
Net cash flows from (used in) financing activities, continuing operations	-2,646.54	3,180.47
Net cash flows from (used in) financing activities	-2,646.54	3,180.47

[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				Refer to child member
Number of shares authorised	[shares] 14,84,00,000	[shares] 14,84,00,000		[shares] 14,79,00,000
Value of shares authorised	1,529	1,529		1,479
Number of shares issued	[shares] 12,53,66,902	[shares] 12,53,66,902		[shares] 12,48,66,902
Value of shares issued	1,298.67	1,298.67		1,248.67
Number of shares subscribed and fully paid	[shares] 12,53,66,902	[shares] 12,53,66,902		[shares] 12,48,66,902
Value of shares subscribed and fully paid	1,298.67	1,298.67		1,248.67
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] 12,53,66,902	[shares] 12,53,66,902		[shares] 12,48,66,902
Total value of shares subscribed	1,298.67	1,298.67		1,248.67
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 12,53,66,902	[shares] 12,53,66,902		[shares] 12,48,66,902
Value of shares called	1,298.67	1,298.67		1,248.67
Value of shares paid-up	1,298.67	1,298.67		1,248.67
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued as bonus shares	[shares] 0	[shares] 9,36,50,177		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 9,36,50,177		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 9,36,50,177		[shares] 0
Number of shares outstanding at end of period	[shares] 12,53,66,902	[shares] 12,53,66,902	[shares] 3,17,16,725	[shares] 12,48,66,902
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of bonus issue during period	0	936.5		0
Total aggregate amount of increase in equity share capital during period	0	936.5		0
Total increase (decrease) in share capital	0	936.5		0
Equity share capital at end of period	1,298.66902	1,298.66902	362.16725	1,248.66902
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				Refer to child member

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]		Equity shares 2 [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 classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share	Refer to child member		Compulsory Convertible Preference Shares	Compulsory Convertible Preference Shares
Number of shares authorised	[shares] 14,79,00,000		[shares] 5,00,000	[shares] 5,00,000
Value of shares authorised	1,479		50	50
Number of shares issued	[shares] 12,48,66,902		[shares] 5,00,000	[shares] 5,00,000
Value of shares issued	1,248.67		50	50
Number of shares subscribed and fully paid	[shares] 12,48,66,902		[shares] 5,00,000	[shares] 5,00,000
Value of shares subscribed and fully paid	1,248.67		50	50
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] 12,48,66,902		[shares] 5,00,000	[shares] 5,00,000
Total value of shares subscribed	1,248.67		50	50
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 12,48,66,902		[shares] 5,00,000	[shares] 5,00,000
Value of shares called	1,248.67		50	50
Value of shares paid-up	1,248.67		50	50
Par value per share	[INR/shares] 10		[INR/shares] 100	[INR/shares] 100
Amount per share called in case shares not fully called	[INR/shares] 0		[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued as bonus shares	[shares] 9,36,50,177			
Total aggregate number of shares issued during period	[shares] 9,36,50,177			
Total increase (decrease) in number of shares outstanding	[shares] 9,36,50,177		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 12,48,66,902	[shares] 3,12,16,725	[shares] 5,00,000	[shares] 5,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of bonus issue during period	936.5			
Total aggregate amount of increase in equity share capital during period	936.5			
Total increase (decrease) in share capital	936.5		0	0
Equity share capital at end of period	1,248.66902	312.16725	50	50
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0
Type of share	Refer to child member		Compulsory Convertible Preference Shares	Compulsory Convertible Preference Shares

Disclosure of classes of equity share capital [Table]

..(3)

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

Classes of equity share capital [Axis]	Equity shares 2 [Member]
	31/03/2017
Disclosure of classes of equity share capital [Abstract]	
Disclosure of classes of equity share capital [Line items]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 5,00,000
Reconciliation of value of shares outstanding [Abstract]	
Equity share capital at end of period	50

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Member]		Shareholder 1 [Member]	
Name of shareholder [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Type of share	Refer to child member	Refer to child member	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Refer to child member	Refer to child member	Equity	Equity
Name of shareholder	Refer to child member	Refer to child member	Hari Om Rai	Hari Om Rai
Permanent account number of shareholder			AAJPR0340R	AAJPR0340R
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 11,45,85,448	[shares] 11,45,85,448	[shares] 4,50,83,976	[shares] 4,50,83,976
Percentage of shareholding in company	91.77%	91.77%	36.11%	36.11%

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 2 [Member]		Shareholder 3 [Member]	
Name of shareholder [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Sunil Bhalla	Sunil Bhalla	Vishal Sehgal	Vishal Sehgal
Permanent account number of shareholder	AAFPB6163R	AAFPB6163R	ABMPS6676H	ABMPS6676H
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 2,83,90,372	[shares] 2,83,90,372	[shares] 2,21,04,352	[shares] 2,21,04,352
Percentage of shareholding in company	22.74%	22.74%	17.70%	17.70%

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

..(3)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 4 [Member]		Shareholder 5 [Member]	
Name of shareholder [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Shailendra Nath Rai	Shailendra Nath Rai	Shibani Sehgal	Shibani Sehgal
Permanent account number of shareholder	ADSPR6376B	ADSPR6376B	BIOPS2604H	BIOPS2604H
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 1,17,46,028	[shares] 1,17,46,028	[shares] 72,60,720	[shares] 72,60,720
Percentage of shareholding in company	9.41%	9.41%	5.81%	5.81%

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

..(4)

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

Classes of equity share capital [Axis]	Equity shares 2 [Member]	
	Name of shareholder [Member]	
Name of shareholder [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Type of share	Compulsory Convertible Preference Shares	Compulsory Convertible Preference 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	Compulsory Convertible Preference Shares	Compulsory Convertible Preference Shares

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 (6) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

Textual information (6)

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

Share capital	31 March 2019		31 March 2018	
	Amount	No of Shares	Amount	No of Shares
Authorised shares				
147,900,000 (31 March 2018 :147,900,000) equity shares of Rs 10 each	1,479.00		1,479.00	
500,000 (31 March 2018: 500,000) Compulsory Convertible Preference Shares (CCPS) of Rs 100 each	50		50	
	1,529.00		1,529.00	
Issued, subscribed and fully paid-up shares				
124,866,902 (31 March 2018 : 124,866,902) equity shares of Rs.10 each	1,248.67		1,248.67	
500,000 (31 March 2018 :500,000) Compulsory Convertible Preference Shares (CCPS) of Rs 100 each	50		50	
Total issued, subscribed and fully paid-up share capital	1,298.67		1,298.67	
(a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting year				
Equity shares				
	Amount	No of Shares		
	31 March 2019	31 March 2018	31 March 2019	31 March 2018
At the beginning of the year	1,248.67	312.17	124,866,902	31,216,725
Issued during the year	-	936.5	-	93,650,177
Outstanding at the end of the year	1,248.67	1,248.67	124,866,902	124,866,902

Instruments entirely equity in nature -	Amount		No of Shares	
	31 March 2019	31 March 2018	31 March 2019	31 March 2018
Compulsory Convertible Preference Shares (CCPS)				
At the beginning of the year	50	-	500,000	-
Issued during the year	-	50	-	500,000
Outstanding at the end of the year	50	50	500,000	500,000

(b) Terms/ rights attached to equity shares

The Holding Company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share and dividends in proportion to their shareholding. In the event of liquidation of the Holding Company, the holders of equity shares will be entitled to receive residual assets of the Holding Company after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

Terms/ rights attached to Compulsory Convertible Preference Shares (CCPS)

During the year ended 31 March 2018, the Holding Company has issued 500,000 Compulsory Convertible Preference Shares (CCPS) of Rs. 100 each. The preference shares shall collectively be entitled to dividend of 0.0001% of the aggregate face value of the preference shares.

As per the terms of Subscription and Shareholders Agreement, the preference shares may be converted, at any time at the discretion of the CCPS holder,

into fixed number of equity shares (calculated at 3.33% of the share capital at funding date i.e. 8.32 number of equity shares per CCPS). If any of the preference shares have not been converted into equity shares within 19 years and 11 months, such remaining preference shares shall be automatically

and compulsorily converted into such number of equity shares upon the expiry of such period.

(c) Aggregate number of bonus shares issued during the period of five years immediately preceding the reporting date:

	No of Shares	
	31 March 2019	31 March 2018
Equity shares allotted as fully paid bonus shares	122,785,785	122,785,785

(d) Details of shareholders holding more than 5% shares in the Company:*

Equity Shares of Rs. 10 each fully paid	No of Shares		Percentage shareholding	
	31 March 2019	31 March 2018	31 March 2019	31 March 2018
Hari Om Rai	45,083,976	45,083,976	36.11%	36.11%
Sunil Bhalla	28,390,372	28,390,372	22.74%	22.74%
Vishal Sehgal	22,104,352	22,104,352	17.70%	17.70%
Shailendra Nath Rai	11,746,028	11,746,028	9.41%	9.41%
Shibani Sehgal	7,260,720	7,260,720	5.81%	5.81%

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

(e) The Holding Company has not issued any shares pursuant to contract without payment being received in cash or bought back any shares during the period immediately preceding five years from the reporting date. However, during the year ended 31 March 2018, the Holding Company has issued

93,650,175 bonus shares to the existing share holders in proportion to their shareholding, in the ratio of 3 equity shares for every equity share held, out of its accumulated profits of earlier years.

(f) Shares reserved for issue under options :

For details of shares reserved for issue under the employee stock option (ESOP) plan of the Holding Company , please refer note 32.

[400300] Notes - Borrowings

Classification of borrowings [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	672.89	786.58	152.89	266.58

Classification of borrowings [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured 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	520	520	152.89	266.58

Classification of borrowings [Table]

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured 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	152.89	266.58	152.89	266.58

Classification of borrowings [Table]

..(4)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]		Other loans and advances, others [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	520	520	520	520

Classification of borrowings [Table]

..(5)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured 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	797.86	2,795.43	797.86	2,795.43

Classification of borrowings [Table]

..(6)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Term loans [Member]	Term loans from banks [Member]	Rupee term loans from banks [Member]	Other loans and advances [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]	Secured borrowings [Member]	Secured borrowings [Member]
	31/03/2018	31/03/2018	31/03/2018	31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,710.52	1,710.52	1,710.52	797.86

Classification of borrowings [Table]

..(7)

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

Classification based on current non-current [Axis]	Current [Member]		
Classification of borrowings [Axis]	Other loans and advances [Member]	Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]	
	31/03/2018	31/03/2019	31/03/2018
Borrowings notes [Abstract]			
Details of borrowings [Abstract]			
Details of borrowings [Line items]			
Borrowings	1,084.91	(A) 797.86	(B) 1,084.91

Footnotes

(A) Cash credit from banks (secured)**

(B) Cash credit from banks (secured)** 975.15 Buyer's credit (secured)** 109.76

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 (7) [See below]

Textual information (7)

Disclosure of notes on borrowings explanatory [Text Block]

10
(a) Long term borrowings

	31 March 2019	31 March 2018
--	---------------------	---------------------

Indian rupee term loan from banks (secured) (refer note I)

100,000 (Previous years :100,000) Compulsory Convertible Preference Shares (CCPS) of Rs 10/- each (refer note II)

Net amount

	672.89	786.58
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Current maturities of long term borrowings [refer note 10(e)]

Note I:

(i) Indian rupee term loan from bank amounting to Rs Nil (31 March 2018: Rs.133.87 million) which carries interest @ 11.50% per annum and repayable in eight equal quarterly instalments starting after 3 months from month of first disbursement. The loan is secured on first pari-passu charge basis on overall current assets (present and future) of the Holding Company by way of hypothecation and collateral securities and shares pledge of promoters shareholding for value of 2.8 times of the facility amount .Further, the loan has been personally guaranteed by certain directors of the Holding Company.

(ii) Indian rupee term loan from bank amounting to Rs 69.76 million (31 March 2018: 87.20 million) which carries interest @ 10.20% per annum and repayable in thirty equal quarterly instalments with first payment commencing from the 7th month of date of disbursement. The loan is to be repaid by 27 March 2021. The loan is secured on first pari-passu charge basis by way of hypothecation of movable fixed assets (present and future) and further secured on second pari-passu charge basis by way of hypothecation of overall current assets (both present and future) of the Holding Company. Further, the loan has been personally guaranteed by certain directors of the Holding Company.

(iii) Indian rupee term loan from bank amounting to Rs Nil (31 March 2018: Rs. 150.00 million) which carries interest @ 10.30% per annum and repayable in five equal quarterly instalments starting after 3 months from month of first disbursement. The loan is secured by pledge of promoters shareholding for value of 3 times of the facility amount .Further, the loan has been personally guaranteed by certain directors of the Holding Company.

(iv) Indian rupee term loan from bank amounting to Rs. 205.22 million (31 March 2018: Rs 318.31 million) which carries interest @ 11.35% per annum and repayable in equal quarterly instalments (except term loan of Rs. 205.22 million (31 March 2018: Rs. 291.20 million) which is payable in equal monthly instalment) starting after 6 months from month of first disbursement. The loan is to be repaid by 6 August 2021. The loan is secured on first pari-passu charge basis by way of hypothecation of machinery and equipment purchased from the term loan and further secured on second pari-passu charge basis by way of hypothecation of overall current assets (current and future) of the Holding Company. Further, the loan has been personally guaranteed by certain directors of the Holding Company and their relatives.

Note II:

During the year ended 31 March 2018, the Holding Company has issued 100,000 Compulsory Convertible Preference Shares (CCPS) of Rs. 10 each for a consideration of Rs 520.00 million. The CCPS shall carry a coupon of 0.0001% and shall be non-cumulative in nature, which is to be declared at the discretion of the shareholder of the Holding Company.

The preference shares may be converted into the equity shares at any time at the discretion of the CCPS holder, subject to the terms of the agreement. If any of the preference shares have not been converted to equity shares within 10 years from the allotment date, then such remaining preference shares shall be compulsorily converted into equity shares upon the expiry of such period.

The number of shares to be allotted upon conversion of CCPS shall be based upon the conversion price arrived at on the conversion date, as per below condition defined in the agreement.

In the event the Holding Company is not able to get listed on a recognised stock exchange within four years, the Holding Company or Promoters shall buy-back or purchase all of the shares and CCPS held by CCPS holder at a price not less than the Sale Price. Sale Price shall be the Subscription Price and a return of 9% per annum compounded annually from Closing date till the date of purchase of all subscription shares or CCPS. In view of the same, the Holding Company has accrued interest @ 9% every year.

10 (b) Short-term borrowings	31 March 2019	31 March 2018
Short term loan (secured)*	-	1,710.52
Cash credit from banks (secured)**	797.86	975.15
Buyer's credit (secured)***	-	109.76
	797.86	2,795.43

Parent Company

*Secured by way of hypothecation on first pari-passu charge basis, on overall current assets (current and future) of the Holding Company and shares pledge of promoters shareholding for value of 2.5 times of the facility amount. Further, the loan has been personally guaranteed by certain directors of the Holding Company. The short term loan carries interest @ 10.90% per annum and are repayable within one year.

**Secured by way of hypothecation on first pari-passu charge basis, on overall current assets of the Holding Company (current and future) and collateral securities/personal guarantees of promoter directors and relative of promoter directors. The said loan is further secured:

(1) by way of a first charge of hypothecation on pari-passu basis, of existing and future movable fixed assets of the Holding Company excluding software and machineries/ assets created by way of loans from other banks and financial institutions.

(2) by way of a second charge of hypothecation on pari-passu basis, of such existing and future movable fixed assets of the borrower such machineries/ other assets which are created by way of loans from other banks and financial institutions.

The cash credit is repayable on demand and carries interest @ 10.40% per annum to 12.90% per annum.

***Secured by way of hypothecation on first pari-passu charge basis, on overall current assets of the Holding Company (current and future) and collateral securities/personal guarantees of promoter directors and relative of promoter directors. The said loan is further secured

(1) by way of a first charge of hypothecation on pari-passu basis, of existing & future movable fixed assets of the Holding Company excluding software and machineries/ assets created by way of loans from other banks and financial institutions.

(2) by way of a second charge of hypothecation on pari-passu basis, of such existing & future movable fixed assets of the borrower such machineries/ other assets which are created by way of loans from other banks and financial institutions and carries interest @ 1.32% per annum to 1.61% per annum.

*The Short term loan carries interest @ 3% per annum secured by stand by letter of credit .
 **Secured by way of pledge of inventory of Xolo Technology (Shenzen) Limited and the loan carries interest @ 5% per annum.

[612700] Notes - Income taxes

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(1)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]		Other temporary differences [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Net deferred tax liability (assets)	0	0	0	0
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	0	0	0	0
Net deferred tax liabilities	120.43	227.71	120.43	227.71
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Total increase (decrease) in deferred tax liability (assets)	0	0	0	0
Deferred tax liability (assets) at end of period	0	0	0	0
Description of other temporary differences	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 1 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]		
Deferred tax assets and liabilities [Abstract]		
Net deferred tax liability (assets)	0	0
Net deferred tax assets and liabilities [Abstract]		
Net deferred tax assets	0	0
Net deferred tax liabilities	120.43	227.71
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Total increase (decrease) in deferred tax liability (assets)	0	0
Deferred tax liability (assets) at end of period	0	0
Description of other temporary differences	Attached	Attached

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 (8) [See below]	
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	194.11	241.82
Total current tax expense (income) and adjustments for current tax of prior periods	194.11	241.82
Other components of deferred tax expense (income)	-113.81	89.61
Total tax expense (income)	80.3	331.43
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Net deferred tax assets and liabilities [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Other tax effects for reconciliation between accounting profit and tax expense (income)	80.3	331.43
Total tax expense (income)	80.3	331.43

Textual information (8)

Disclosure of income tax [Text Block]

23 Income tax

(a) The major components of income tax expense for the years ended as follows are:

	31 March 2019	31 March 2018
Current income tax:		
Current income tax charge	197.86	300.94
Adjustments in respect of income tax of previous year	(3.75)	(59.12)
Deferred tax :		
Relating to origination and reversal of temporary differences	(113.81)	89.61
Total tax expense on profit of the year (a)	80.30	331.43
Other comprehensive income		
Deferred tax related to items recognised in other comprehensive income during in the year:		
- Re-measurement losses of defined benefit plan	6.53	5.86
- Change in fair value of FVOCI equity instruments	-	-
Total tax expense on other comprehensive income of the year (b)	6.53	5.86
Total tax expense on total comprehensive income of the year (a) + (b)	86.83	337.29

(b) Reconciliation of tax expense and the accounting profit multiplied by India's domestic tax rate

Particulars	31 March 2019	31 March 2018
Profit before tax	812.10	877.29
Applicable tax rate	34.94%	34.61%
Expected tax expense (A)	283.78	303.61
Expenses not considered in determining taxable profit	10.39	54.89
Income not considered in determining taxable profit	(16.52)	(22.92)
Income exempt from tax	(664.40)	(27.20)
Impact of change in tax rates	0.60	(7.90)
Impact of deduction u/s 80JJAA	(22.02)	(22.86)
Tax pertaining to earlier years	(3.75)	(59.12)
Difference in overseas tax rates	-	(0.08)
Reversal of Deferred tax of Earlier Year	-	9.53
Tax losses for which no deferred tax asset was recognized	529.06	97.98
Others	(36.86)	5.50
Total adjustments (B)	(203.48)	27.82
Actual tax expense C= A+B	80.30	331.43
Tax expense recognised in statement of profit and loss	80.30	331.43

(c) Deferred tax

Deferred tax relates to the following:

	31 March 2019	31 March 2018
Deferred tax assets on account of:		
Property, plant and equipment	(72.81)	(61.33)
Employee benefits and other payable	(48.68)	(76.23)
Provision for doubtful debts & Advances	(30.83)	(31.14)
Provision for obsolescence inventories	(19.44)	(19.44)
Fair valuation of investment	-	(0.95)
Unrealised profit on unsold inventory	(2.49)	(15.42)
Others	(3.45)	(0.32)
Deferred tax related to other comprehensive income of the year:		
Re-measurement losses of defined benefit plan	4.40	(2.13)
Change in fair value of FVTOCI equity instruments	(2.31)	(2.31)
Deferred tax liability on account of:		
Tax on custom duty (43B) to be paid in future years	291.17	433.11
DDT on undistributed profit of associate	3.18	3.61
Property, plant and equipment	-	0.26
Fair valuation of investment	1.17	
Others	0.52	-
Net deferred tax liability including other comprehensive income of the year	120.43	227.71
Movement in deferred tax assets for the year ended 31 March 2019		

	As at 31 March 2018	Recognised in other comprehensive income	Recognised in profit and loss	As at 31 March 2019
Property, plant and equipment	(61.33)	-	(11.48)	(72.81)
Employee benefits and other payable	(76.23)	-	27.55	(48.68)
Provision for doubtful debts and advances	(31.14)	-	0.31	(30.83)
Provision for obsolescence inventories	(19.44)	-	-	(19.44)
Fair valuation of investment	(0.95)	-	0.95	-
Unrealised profit on unsold inventory	(15.42)		12.93	(2.49)
Others	(0.32)		(3.13)	(3.45)
Deferred tax related to other comprehensive income of the year:				
Re-measurement losses of defined benefit plan	(2.13)	6.53		4.40
Change in fair value of FVTOCI equity instruments	(2.31)			(2.31)
Deferred tax liability on account of:				
Tax on custom duty (43b) to be paid in future years	433.11	-	(141.94)	291.17
DDT on undistributed profit of associate	3.61		(0.43)	3.18
Property, plant and equipment	0.26		0.91	1.17
Others	-		0.52	0.52
Total	227.71	6.53	(113.81)	120.43
Movement in deferred tax assets for the year ended 31 March 2018				
	As at 31 March 2017	Recognised in other comprehensive income	Recognised in profit and loss	As at 31 March 2018

Property, plant and equipment	(17.02)	-	(44.31)	(61.33)
Employee benefits and other payable	(66.57)	-	(9.66)	(76.23)
Provision for doubtful debts and advances	(41.94)	-	10.80	(31.14)
Provision for obsolescence inventories	(104.75)	-	85.31	(19.44)
Fair valuation of investment	(13.41)	-	12.46	(0.95)
Provision for scheme	(47.22)	-	47.22	-
Unrealised profit on unsold inventory	(20.88)		5.46	(15.42)
Others	(3.07)		2.75	(0.32)
Deferred tax related to other comprehensive income of the year:				
Re-measurement losses of defined benefit plan	(7.99)	5.86	-	(2.13)
Change in fair value of FVTOCI equity instruments	(2.31)	-	-	(2.31)
Deferred tax liability on account of:				
Tax on custom duty (43b) to be paid in future years	444.84	-	(11.73)	433.11
DDT on undistributed profit of associate	3.48		0.13	3.61
Property, plant and equipment	5.79		(5.53)	0.26
Provision for obsolescence inventories	3.03		(3.03)	-
Others	0.26		(0.26)	-
Total	132.24	5.86	89.61	227.71

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

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

..(1)

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

Classification based on current non-current [Axis] Classification of advances [Axis]	Non-current [Member] Advances [Member]			
	Classification of assets based on security [Axis] [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	140.43	263.32	140.43	263.32
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Capital advances [Member]		Other Advances [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of advances [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	61.07	66.41	79.36	196.91
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Prepaid expenses [Member]		Other advances, others [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of advances [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	16.15	84.62	63.21	112.29
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(4)

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

Classification based on current non-current [Axis]	Current [Member]			
	Advances [Member]			
Classification of advances [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	3,492.54	4,112.46	3,492.54	4,112.46
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(5)

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

Classification based on current non-current [Axis]	Current [Member]			
	Other Advances [Member]		Prepaid expenses [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	3,492.54	4,112.46	49.41	141.61
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(6)

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

Classification based on current non-current [Axis]	Current [Member]			
	Deposits with statutory authorities [Member]		Other advances, others [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	1,623.52	2,517.78	1,819.61	1,453.07
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	43.96	73.04	10.49	30.94
Provision leave encashment			41.55	70.87
Total provisions for employee benefits	43.96	73.04	52.04	101.81
CSR expenditure provision	0	0	0	0
Other provisions	25.35	28.15	297.58	327.09
Total provisions	69.31	101.19	349.62	428.9

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, others [Axis]	1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	1.06	1.33
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Lease equalisation reserve	Lease equalisation reserve
Other current liabilities, others	1.06	1.33

Other non-current financial liabilities others [Table]

..(1)

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

Other non-current financial liabilities others [Axis]	1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	73.47	26.67
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Interest accrued on borrowings (refer note 37)	Interest accrued on borrowings (refer note 37)
Other non-current financial liabilities, others	73.47	26.67

Other non-current financial assets, others [Table]

..(1)

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

Classification of other non-current financial assets others [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 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	104.42	284.96	19.33	71.62
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Bank deposits with remaining maturity of more than twelve months #	Bank deposits with remaining maturity of more than twelve months #	Unsecured, considered good unless stated otherwise	Unsecured, considered good unless stated otherwise
Other non-current financial assets, others	104.42	284.96	19.33	71.62

Other current financial liabilities, others [Table]

..(1)

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

Other current financial liabilities, others [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	150.11	31.66	132.74	178.92
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Payable for capital purchases	Payable for capital purchases	Security deposits	Security deposits
Other current financial liabilities, others	150.11	31.66	132.74	178.92

Other current financial liabilities, others [Table]

..(2)

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

Other current financial liabilities, others [Axis]	3	
	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	281.77	378.41
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Employee payables	Employee payables
Other current financial liabilities, others	281.77	378.41

Other non-current liabilities others [Table]

..(1)

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

Other non-current liabilities others [Axis]	1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current liabilities [Abstract]		
Other non-current liabilities others	4.68	5.72
Other non-current liabilities others [Abstract]		
Other non-current liabilities others [Line items]		
Description of other non-current liabilities others	Lease equalisation reserve	Lease equalisation reserve
Other non-current liabilities others	4.68	5.72

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Raw materials [Member]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	4,239.01	7,311.44	909.8	1,774.94
Mode of valuation			at lower of cost or net realisable value	at lower of cost or net realisable value

Classification of inventories [Table]

..(2)

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

Classification of inventories [Axis]	Work-in-progress [Member]		Finished goods [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	0	834.81	1,579.33	2,623.61
Mode of valuation	at lower of cost or net realisable value	at lower of cost or net realisable value	at lower of cost or net realisable value	at lower of cost or net realisable value

Classification of inventories [Table]

..(3)

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

Classification of inventories [Axis]	Stock-in-trade [Member]		Stores and spares [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	876.35	987.83	873.53	1,090.25
Mode of valuation	at lower of cost or net realisable value	at lower of cost or net realisable value	at lower of cost or net realisable value	at lower of cost or net realisable 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]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	129.24	236.18	856.89	87.32
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Interest accrued on bank deposits	Interest accrued on bank deposits	Others receivables - Considered good	Others receivables - Considered good
Other current financial assets others	129.24	236.18	856.89	87.32

Details of loans [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Loans [Member]			
Classification of loans [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	37.05	56.15	37.05	56.15
Allowance for bad and doubtful loans	0	0	0	0
Total loans	37.05	56.15	37.05	56.15
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
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]	Non-current [Member]		Current [Member]	
	Security deposits [Member]		Loans [Member]	
Classification of loans [Axis]	Unsecured considered good [Member]		Classification of assets based on security [Member]	
Classification of assets based on security [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	37.05	56.15	22.97	27.58
Allowance for bad and doubtful loans	0	0	0	0
Total loans	37.05	56.15	22.97	27.58
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
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]			
	Loans [Member]		Security deposits [Member]	
Classification of loans [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	22.97	27.58	22.97	27.58
Allowance for bad and doubtful loans	0	0	0	0
Total loans	22.97	27.58	22.97	27.58
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
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]	1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	696.9	81.55
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Others	Others
Other current assets, others	696.9	81.55

Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2019	31/03/2018	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	10,161.64	10,904.13	10,161.64	10,904.13
Allowance for bad and doubtful debts	18.2	10.64	18.2	10.64
Total trade receivables	10,143.44	10,893.49	10,143.44	10,893.49
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

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]		
Interest income accrued	4.36	18.38
Total other non-current financial assets	128.11	374.96
Advances, non-current	140.43	263.32
Total other non-current assets	140.43	263.32
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	97.47	200.98
Other balances with banks	698.84	2,565.03
Total balance with banks	796.31	2,766.01
Cash on hand	5.93	7.21
Total cash and cash equivalents	802.24	2,773.22
Bank balance other than cash and cash equivalents	1,774.85	3,797.97
Total cash and bank balances	2,577.09	6,571.19
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
Derivative financial instruments	0	0.12
Unbilled revenue	27.12	34.98
Total other current financial assets	1,013.25	358.6
Advances, current	3,492.54	4,112.46
Total other current assets	4,189.44	4,194.01
Total other non-current financial liabilities	73.47	26.67
Nature of other provisions	Other provision	Other provision
Total other non-current liabilities	4.68	5.72
Current maturities of long-term debt	117.86	414.4
Interest accrued on borrowings	1.83	3.25
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	7.57	0
Total other current financial liabilities	691.88	1,006.64
Advance received from customers	952.12	214.07
Total other advance	952.12	214.07
VAT payable	31.57	13.33
Taxes payable other tax	43.2	116.68
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	74.77	130.01
Total other current liabilities	1,027.95	345.41

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (9) [See below]	
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	Yes	Yes
If yes, Central Excise Tariff Act, heading in which product/service is covered under cost records	8517	8517
Details regarding cost audit [Abstract]		
Whether audit of cost records of company has been mandated under Rules specified in SN 1	Yes	Yes
If yes, Central Excise Tariff Act, heading in which product/service is covered under cost audit	8517	8517
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)

Disclosure of additional balance sheet notes explanatory [Text Block]

26 Capital management

The Group's objectives while managing capital are to safeguard its ability to continue as a going concern and to provide adequate returns for its shareholders and benefits for other stakeholders. The Group's policy is generally to optimise borrowings at an operating Group level within an acceptable level of debt. The Group's policy is to borrow using a mixture of long-term and short-term debts together with cash generated to meet anticipated funding requirements.

The Group monitors capital using a gearing ratio, which is calculated as underlying net debt divided by total capital plus underlying net debt. The Group's policy is to keep the gearing ratio below 40%. The Group measures its underlying net debt as total debt reduced by cash and cash equivalents. The Group monitors compliance with its debt covenants. The Group has complied with all debt covenants at all reporting dates.

No changes were made in the objectives, policies or processes for managing capital during the years ended 31 March 2019 and 31 March 2018 .

As at	31 March 2019	31 March 2018
Borrowings	1,588.61	3,996.41
Less: Cash and cash equivalents	(802.24)	(2,773.22)
Net debt	786.37	1,223.19
Equity	12,552.80	11,453.58
Total capital	12,552.80	11,453.58
Capital and net debt	13,339.17	12,676.77
Gearing ratio (%)	5.90%	9.65%

27 Financial risk management objectives and policies

The Group's principal financial liabilities, other than derivatives, comprise loans and overdrafts, and trade payables. The main purpose of these financial liabilities is to raise finance for the Group's operations. The Group has various

financial assets such as trade receivables, cash, and short-term deposits, which arise directly from its operations. The Group also holds mutual fund investments and enters into derivative transactions.

The main risks arising from the Group's financial instruments are price risk, interest rate risk, liquidity risk, foreign currency risk, and credit risk.

The Board of Directors review and agree policies for managing each of these risks which are summarised below.

Price risk

The Group is mainly exposed to the price risk due to its investment in equity instruments and mutual funds. The price risk arises due to uncertainties about the future market values of these investments. In order to manage its price risk arising from investments in mutual funds, the Group diversifies its portfolio in accordance with the limits set by the risk management policies. The Group does not have significant investment in equity instruments.

Set out below is the impact of a 1% movement in the NAV of mutual funds on the Group's profit before tax:

As at	31 March 2019	31 March 2018
Effect on profit before tax:		
NAV increase by 100 bps	0.95	4.97
NAV decrease by 100 bps	(0.95)	(4.97)

Interest rate risk

The Group's exposure to the risk of changes in market interest rates relates primarily to the Group's borrowings with floating interest rates. The Group's policy is to manage its interest cost using a mix of fixed, floating rate borrowings.

The following table provides a breakdown of the Group's fixed and floating rate borrowings:

As at	31 March 2019	31 March 2018
Fixed rate borrowings	520.00	1,472.52

Floating rate borrowings	1,068.61	2,523.89
Total	1,588.61	3,996.41

The following table demonstrates the sensitivity to a reasonably possible change in interest rates, being a 0.5% increase or decrease in interest rate, with all other variables held constant, of the Group's profit before tax due to the impact on floating rate borrowings.

As at	31 March 2019	31 March 2018
Effect on profit before tax:		
PLR*- decrease by 50 bps	5.33	12.62
PLR*- increase by 50 bps	(5.33)	(12.62)

*Prime Lending Rate ('PLRs') set by individual Indian banks in respect of their loans.

Credit risk

The Group is also exposed to credit risk from trade receivables, term deposits, liquid investments and other financial instruments.

(i) Customer credit risk is managed by Group's established policy, procedures and control relating to customer credit risk management. All customers are subject to credit verification procedures. In addition, receivable balances are monitored on an on-going basis. The Group is exposed to credit risk in the event of non-payment by customers. An impairment analysis is performed at each reporting date by grouping the receivables in homogeneous group. Trade receivables are non-interest bearing and are generally on credit terms of 30 to 180 days depending upon category and nature of customers. Trade receivables disclosed above include amounts (see below for aged analysis) which are past due at the reporting date. Based on their credit evaluation, management considers these trade receivables as high quality and accordingly no life time expected credit losses are recognised on such receivables. The Group considers that trade receivables are not significantly credit impaired as these are receivable from credit worthy counterparties. For terms and conditions relating to related party receivables, refer note 30.

(This space has been intentionally left blank)

(ii) The credit risk for cash and cash equivalents, other bank balances, term deposits, etc. is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

Ageing of past due but not impaired receivables is as follows:

As at	31 March 2019	31 March 2018
0-180 days	9,777.73	8,463.99
180-365 days	147.54	1,805.02
1 year plus	236.37	635.12
Total	10,161.64	10,904.13

The Group has provisions of Rs. 18.20 million (31 March 2018 : Rs. 10.64 million) for doubtful debts. None of those trade debtors past due or impaired have had their terms renegotiated. The maximum exposure to credit risk at the reporting date is the fair value of each class of debtors presented in the financial statement. The Group does not hold any collateral or other credit enhancements over balances with third parties nor does it have a legal right of offset against any amounts owed by the Group to the counterparty. For receivables which are overdue the Group has subsequently received payments and has reduced its overdue exposure.

The Group evaluates the concentration of risk with respect to trade receivables as low, as its customers are located in several jurisdictions and operate in largely independent markets.

Liquidity risk

The Group monitor their risk of shortage of funds using cash flow forecasting models. These models consider the maturity of their financial investments, committed funding and projected cash flows from operations. The Group's objective is to provide financial resources to meet its business objectives in a timely, cost effective and reliable manner. A balance between continuity of funding and flexibility is maintained through the use of bank borrowings. The Group also monitors compliance with its debt covenants. The maturity profile of the Group's financial liabilities based on contractual undiscounted payments is given in the table below:

	<1yr	1-5 yrs	>5 yrs	Total
As at 31 March 2019				
Borrowings (including interest accrued)	917.55	152.89	-	1,070.44
Compulsory Convertible Preference Shares (CCPS) (including interest accrued)	-	-	593.47	593.47
Trade payables	7,262.10	-	-	7,262.10
Derivative liability	7.57	-	-	7.57
Other financial liability	564.63	-	-	564.63
Total	8,751.85	152.89	593.47	9,498.20

As at 31 March 2018				
Borrowings (including interest accrued)	3,213.09	266.58	-	3,479.67
Compulsory Convertible Preference Shares (CCPS) (including interest accrued)	-	-	546.67	546.67
Trade payables	14,925.03	-	-	14,925.03
Derivative liability	-	-	-	-
Other financial liability	588.98	-	-	588.98
Total	18,727.10	266.58	546.67	19,540.35

Foreign currency risk

The Group has significant purchases from outside India. The Group has transactional currency exposures arising from sales or purchases by an operating unit in currencies other than the unit's functional currency. Accordingly, the Group's financial state of affairs can be affected significantly by movements in the US dollar exchange rates. The Group enters into derivative transactions, primarily in the nature of forward foreign exchange contracts on import payables.

The purpose
is to manage
currency risks

arising from the Group's operations.

The carrying amounts of the Group's financial assets and liabilities denominated in different currencies are as follows:

As at		31 March 2019
Financial assets INR	Financial liabilities INR	
Indian Rupees (INR)		6,182.94
United States Dollar (USD)		5,414.69
Chinese Yuan (CNY)		194.16
Hong Kong dollar (HKD)		1,740.95
Other		538.69
Total		14,071.43

The Group's exposure to foreign currency arises in part where a Group holds financial assets and liabilities denominated in a currency different from the functional currency of that entity with USD

being the major non-functional currency of the Group's main operating subsidiaries. Set out below is the impact of a 10% movement in the US dollar on profit before tax arising as a result of the revaluation of the Group's foreign currency financial

assets and
unhedged
liabilities :

As at

Effect of 10%
strengthening
of INR
against
following on
profit before
tax:

USD

CNY

HKD

Others

Effect of 10%
weakening of
INR against
following on
profit before
tax:

USD

CNY

HKD

Others

The Group
enters into
future
contracts to
mitigate the
risk arising
from
fluctuations in
foreign
exchange
rates to cover
foreign
currency
payments.

The Group
has taken
future

contract of
the following
amount to
hedge
against
currency risk
against
movement in
INR/US
dollar. The
contract as

on year end
are as follows
:

As at

Amount in
INR

33

Details of dues to
micro and small
enterprises as
defined under the
MSMED Act, 2006

S. No.

1

2

3

5

6

34

Pursuant to the requirement of section 135 of Companies Act, 2013 and rules thereon, the Holding Company was required to spend Rs.37.49 million (31 March 2018: Rs.46.38 million) on corporate social responsibility. During the year the Holding Company has spent Nil amount (31 March 2018: Rs. 0.50 million), on various CSR activities for purpose other than construction or acquisition of any asset.

Import of mobile phones only attracts Special Duty of Customs in lieu of Excise (CVD) which is equivalent to excise duty

applicable on like goods as if manufactured or produced in India. Accordingly, mobile phones manufactured in India are subject to excise duty at the rate of 13.5% (including NCCD of 1%) if Cenvat Credit on inputs and capital goods is availed (rate of duty was 7.21% (including NCCD of 1%) till 28 February 2015) and 2% (including NCCD of 1%) if such Cenvat Credit on inputs and capital goods is not availed.

This has been further clarified by the Hon'ble Supreme Court of India in the matter of M/S SRF Limited in Civil Appeal No. 9440 of 2003 by ruling that the benefit of exemption / concessional rate of excise duty, which is subject to a condition that no Cenvat credit on inputs or capital goods used in the manufacture of such goods shall be taken, is also available to the importers of like goods for payment of CVD under Customs.

During the financial years 2014 -2015 and 2015 - 2016, the Holding Company was clearing the imported mobile phones by paying CVD of customs at higher rate of 7.21% before 1 March 2015 and 13.50% from 1 March 2015 instead of 2% during respective periods. The Holding Company got re-assessed bills of entries amounting to Rs 638.47 million during the financial year 2017-18 Post clarification issued by the Hon'ble

Supreme Court in M/s SRF case discussed above, and after re-assessment of bills of entries, the above said CVD amount became fully recoverable. Accordingly, the Holding Company has claimed refund as per the Customs Act 1962.

The total amount recoverable amounting to Rs. 827.30 million (31 March 2018: Rs. 1,240.29 million) (including recoverable charges for delayed payment amounting to Rs. 422.10 million (31 March 2018: Rs. 164.56 million)) was recorded, has been disclosed under "Balance with statutory/government authorities". For the purpose of income tax on the above duty paid and claimed as refund, the management has accordingly accrued Rs. 291.17 million (31 March

36

2018: Rs. 433.11 million) as deferred tax liability.

Investments accounted for using the equity method

Set out below are the associates and joint ventures of the group as at 31 March 2019 which, in the opinion of the directors, are material to the group. The entities listed below have share capital consisting solely of equity shares, which are held directly by the group. The country of incorporation or registration is also their principal place of business, and the proportion of ownership interest is the same as the proportion of voting rights held.

Name of the entity

31 March 2019

MagicTel Solutions Private Limited

Yamuna Electronics Manufacturing Cluster Private Limited*

Total

*Through the shareholder agreement of Yamuna Electronics Manufacturing

Cluster Private
Limited, the
Group has joint
control over the
entity, even
though it only

holds 45.33%,
effectively, of the
voting rights.

(i) Commitments
and contingent
liabilities in
respect of
associates and
joint ventures

The group has no
contingent
liabilities or
capital
commitments
relating to its
interest in
MagicTel Solution
Private Limited
and Yamuna
Electronics
Manufacturing
Cluster Private
Limited as at 31
March 2019 and
2018.

The tables below
provide
summarised
financial
information for
those joint
ventures and
associates of the
group. The
information
disclosed reflects
the amounts
presented in the
financial
statements of the
relevant
associates and
joint ventures and
not the Lava
International
Limited's share of
those amounts.

Summarised
Balance Sheet

Current assets

Cash and cash
equivalents

Other assets

Total current
assets

Total non-current
assets

Current liabilities

Financial
liabilities

Other liabilities

Total current
liabilities

Non-Current
liabilities

Financial
liabilities

Other liabilities

Total non-current
liabilities

Net assets

Proportion of
Group's
ownership

Carrying amount
of the Investment

Summarised
statement of
profit and loss

Revenue

Other income

Interest income

Cost of Sales

Depreciation and amortisation

Interest expense

Income tax expense/(income)

Employee benefit expense

Other expenses

Profit for the year

Other comprehensive income

Total comprehensive income

Tax adjustment of earlier years

Proportion of Group's ownership

Gain/ (Loss) from profit of associate/ joint venture

37

Previous year figures have been reclassified/regrouped, wherever considered necessary to make them comparable with those for the current year.

(a) The summary of regrouping related to consolidated balance sheet as at 31 March 2018 are as follows:

Particulars

Non-current liabilities

Financial liabilities

Other financial liabilities

Current liabilities

Financial liabilities

Other financial liabilities

Other current liabilities

Liabilities for current tax (net)

Total liabilities

TOTAL EQUITY AND LIABILITIES

The above regroupings does not have material impact on the financial statements.

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Group Information

Additional information, as required under Schedule III to the Companies act, 2013 for entities

consolidated
as
subsidiaries,
Controlled
trust,

		Associates and joint ventures :		
S.NO.	Name of the entity in the Group	Country of Incorporation	Principal Activity	
	assets minus total			
	liabilities			
	(i) Parent			
1	Lava International Limited	India	Production, trading, research and development of communication equipment	
	(ii) Subsidiaries			
	Indian			
1	Lava Enterprises Limited	India	Investment	
2	Sojo Distribution Private Limited	India	Trading of communication equipment related marketing services	
3	Sojo Manufacturing Services (A.P.) Private Limited	India	Investment	
4	Sojo Manufacturing Services Private Limited	India	Investment	

5	Sojo Infotel Private Limited	India	Application development and distribution
	Foreign		
1	LAVA International (H.K.) Limited	Hong Kong	Trading of communication equipments
2	Xolo International (H.K) Limited	Hong Kong	Trading of communication equipments
3	Lava Technologies DMCC	UAE	Trading of communication equipments
4	XOLO Technologies (Shenzhen) Limited*	China	Production, trading, research and development of communication equipments
5	Pt. Lava Mobile Indonesia	Indonesia	Marketing Services
6	Lava International DMCC, UAE	UAE	Marketing Services
7	Lava Mobility (Private) Limited, Sri	Sri Lanka	Marketing

	Lanka		Services
8	Lava Mobile Mexico S.DER.L. DE C.V.	Mexico	Marketing Services
9	Lava International (Myanmar) Co. Limited	Myanmar	Marketing Services
10	Lava International (Thailand) Co Limited*	Thailand	Marketing Services
11	Lava international (Nepal) Private Limited*	Nepal	Marketing Services
12	Lava International (Bangladesh) Limited*	Bangladesh	Marketing Services
13	Lava Technologies	Egypt	Trading of communica equipment
14	LCG		
15	Lava Tecnologies LLC (USA)	USA	

		Non Controlling interest in all subsidiaries		
(iii)		Associates		
		(accounted for using equity method)		
		Indian		
1		MagicTel Solutions Private Limited	India	Value added services and application distribution communication equipment
(iv)		Joint venture		
		(accounted for using equity method)		
		Indian		
1		Yamuna Electronics Manufacturing Cluster Private Limited (YEMCPL)	India	
(v)		Controlled Trust		
		Indian		
1		Lava employee welfare trust	India	
		Inter company		

eliminations /
adjustments on
consolidation

Total

Total

S.NO.	Name of the entity in the Group	Share in Profit or Loss		Share in other comprehensive income		Share in total comprehensive income		At
		As % of consolidated Profit or Loss	Amount	As % of consolidated other comprehensive income	Amount	As % of consolidated total comprehensive income		
(i)	Parent							
1	Lava International Limited	26.70%	195.37	-91.48%	161.21	39.27%	35	
		129.43%	706.53	-28.55%	11.06	122.75%	7	
(ii)	Subsidiaries							
	Indian							
1	Lava Enterprises Limited	-0.01%	-0.04	-	-	0.00%	-0	
		-0.01%	-0.07	-	-	-0.01%	-0	
2	Sojo Distribution Private Limited	-0.01%	-0.04	-	-	0.00%	-0	
		0.00%	-0.01	-	-	0.00%	-0	
3	Sojo Manufacturing Services (A.P.) Private Limited	-0.11%	-0.81	-	-	-0.09%	-0	

		0.06%	0.31	-	-	0.05%	0.
4	Sojo Manufacturing Services Private Limited	-0.02%	-0.16	-	-	-0.02%	-0
		0.00%	-0.01	-	-	0.00%	-0
5	Sojo Infotel Private Limited	-0.01%	-0.06	-	-	-0.01%	-0
		0.00%	-	-	-	0.00%	-
	Foreign						
1	LAVA International (H.K.) Limited	125.57%	918.89	0.00%	-	101.20%	9
		227.56%	1,242.19	-71.45%	27.69	217.22%	1,
2	Xolo International (H.K) Limited	0.15%	1.1			0.12%	1.
		-0.19%	-1.06			-0.18%	-1
3	Lava Technologies DMCC	19.95%	145.98			16.08%	1
		13.13%	71.69			12.26%	7
4	XOLO Technologies (Shenzhen) Limited*	-13.92%	-101.85			-11.22%	-1
		-0.77%	-4.18			-0.72%	-4
5	Pt. Lava Mobile Indonesia	-13.12%	-95.98			-10.57%	-9
		-81.71%	-446.03			-76.29%	-4

6	Lava International DMCC, UAE	24.63%	180.21		19.85%	18
		-98.58%	-538.08		-92.04%	-5
7	Lava Mobility (Private) Limited, Sri Lanka	0.11%	0.82		0.09%	0.
		0.29%	1.58		0.27%	1.
8	Lava Mobile Mexico S.DER.L. DE C.V.	-10.90%	-79.75		-8.78%	-7
		-2.42%	-13.24		-2.26%	-1
9	Lava International (Myanmar) Co. Limited	0.00%	-		0.00%	-
		0.00%	-		0.00%	-
10	Lava International (Thailand) Co Limited*	1.19%	8.71		0.96%	8.
		0.43%	2.34		0.40%	2.
11	Lava international (Nepal) Private Limited*	0.19%	1.38		0.15%	1.
		-3.64%	-19.87		-3.40%	-1
12	Lava International (Bangladesh) Limited*	-0.17%	-1.26		-0.14%	-1
		-0.22%	-1.19	-	-0.20%	-1
13	Lava Technologies	0.00%	-		0.00%	-

		-10.62%	-57.97	-	-	-9.92%	-5
14	LCG	-0.62%	-4.51	-	-	-0.50%	-4
		-11.02%	-60.18	-	-	-10.29%	-6
15	Lava Technologies LLC (USA)	0.27%	1.95	-	-	0.21%	1.
		0.00%	-	-	-	-	
	Non Controlling interest in all subsidiaries	0.00%	-0.01	-	-	0.00%	-0
		-5.34%	-29.16	-	-	-4.99%	-2
(iii)	Associates						
	(accounted for using equity method)						
	Indian						
1	MagicTel Solutions Private Limited	-0.39%	-2.82			-0.31%	-2
		0.16%	0.89			0.15%	0.
(iv)	Joint venture						
	(accounted for using equity method)						
	Indian						
1	Yamuna Electronics Manufacturing Cluster	0.09%	0.68			0.07%	0.
	Private						

Limited (YEMCPL)							
		0.90%	4.93			0.84%	4.
(v)	Controlled Trust						
	Indian						
1	Lava employee welfare trust	-0.09%	-0.68			-0.07%	-0
		0.01%	0.03			0.01%	0.
	Inter company eliminations / adjustments on consolidation	-59.48%	-435.3	191.48%	-337.43	-46.29%	-4
		-57.44%	-313.56	199.99%	-77.5	-63.93%	-3
	Total	100%	731.8	100%	-176.22	100%	90
	Total	100%	545.86	100%	-38.75	100%	58

* On 21st June 2018, the registered share capital of Xolo Technology (Shenzhen) Ltd was increased to RMB 50.00 million of which 90% were allotted to Shenzhen Kai-Fai Tai Yu Investment Partnership (limited partnership) who can pay for its share capital in one lump sum on or before 14 May 2023. Consequently, the shareholding of Lava International (HK) Ltd in Xolo Technology (Shenzhen) Ltd has reduced to 10%

39 Research and development expenditure:

The Company has duly carried out its research and development activities during the year and the details of related expenditure are given below:

	31 March 2019	31 March 2018
Amount charged to Statement of Profit and Loss	392.86	301.28
Amount capitalised		

(i) Intangible Assets

- Intangible assets	17.25	742.84
	410.11	1,044.12

There are certain suppliers who had supplied to the holding Company. They have agreed to take the 40 payments from our certain customers directly. Accounting impact of the same has been appropriately recognized in these financial statements.

The comparative financial information of the Group for the year ended 31 March 2018 were audited by 41 other auditors "Walker Chandiook & Co LLP". Hence, auditors have relied upon the accuracy and completeness of carrying over opening balance sheet figures.

[611800] Notes - Revenue

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of revenue [TextBlock]	Textual information (10) [See below]	Attached

Textual information (10)

Disclosure of revenue [Text Block]

(a) Revenue recognition

With effect from 1st April 2018, Ind AS 115 – “Revenue from Contracts with Customers” notified by MCA vide its notification dated 28 March, 2018 which supersedes Ind AS 18 – “Revenue” and related Appendices.

Group account for revenue in accordance with Ind AS 115 “Revenue from Contracts with customers” using the modified retrospective method.

The Company has recognize revenue in accordance with Ind AS 115 by applying the following 5 steps:

- I Identify the contracts with the customers,
- II Identify the separate performance obligations,
- III Determine the transaction price of the contract,
- IV Allocate the transaction price to each of the separate performance obligations, and
- V Recognize the revenue as each performance obligation is satisfied.

Sale of Goods

Revenue from sale of goods is recognized when the significant risk and rewards of ownership of the goods have been passed to the buyer which generally coincides with delivery of goods, as per the contractual terms with customers. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and is inclusive of excise duty and net of returns and allowances, trade discount, volume rebates and value added taxes. The Group has concluded that it is the principal in all of its revenue arrangements since it is the primary obligor in all the revenue arrangements as it has pricing latitude and is also exposed to inventory and credit risks.

The Group accounts for volume discount for pricing incentives to customers as a reduction of revenue based on estimate of applicable discount/incentives.

Sale of Services

Revenue from sales of services is from installation of third party mobile applications in the handset and is recognized by reference to the stage of completion, net of service tax. Stage of completion is measured by reference to services performed to date as a percentage of total services to be performed.

Interest

For all debt instruments measured either at amortised cost or at fair value through other comprehensive income, interest income is recorded using the EIR. EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the Group estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses. Interest income is included in finance income in the statement of profit and loss.

Dividend Income

Dividend Income is recognised when the Company’s right to receive the amount has been established.

Contract Balances:

Trade Receivables

A receivable represents the Company’s right to an amount of consideration that is unconditional.

Contract Assets

A contract asset is a right to consideration that is conditional upon factors other than the passage of time.

Contract Liabilities

A Contract liabilities is an entity’s obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

[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]	Domestic defined benefit plans [Member]			
	Net defined benefit liability (assets) [Member]			Present value of defined benefit obligation [Member]
Net defined benefit liability (assets) [Axis]				
Defined benefit plans categories [Axis]	1			1
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Refer to child member	Refer to child member		Gratuity
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	12.23	51.18		12.23
Interest expense (income), net defined benefit liability (assets)	3.65	6.51		3.65
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	0.02	12.49		0.02
Loss (gain) on changes in effect of limiting net defined benefit assets to assets ceiling, net defined benefit liability (assets)	18.66	4.43		18.66
Total loss (gain) on remeasurement, net defined benefit liability (assets)	18.68	16.92		18.68
Increase (decrease) through other changes, net defined benefit liability (assets)	-46.73	-26.81		-46.73
Total increase (decrease) in net defined benefit liability (assets)	-49.53	13.96		-49.53
Net defined benefit liability (assets) at end of period	54.45	103.98	90.02	54.45

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) [Axis]	Present value of defined benefit obligation [Member]	
Defined benefit plans categories [Axis]	1	
	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of net defined benefit liability (assets) [Abstract]		
Disclosure of net defined benefit liability (assets) [Line items]		
Description of type of plan	Gratuity	
Changes in net defined benefit liability (assets) [Abstract]		
Current service cost, net defined benefit liability (assets)	51.18	
Interest expense (income), net defined benefit liability (assets)	6.51	
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]		
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	12.49	
Loss (gain) on changes in effect of limiting net defined benefit assets to assets ceiling, net defined benefit liability (assets)	4.43	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	16.92	
Increase (decrease) through other changes, net defined benefit liability (assets)	-26.81	
Total increase (decrease) in net defined benefit liability (assets)	13.96	
Net defined benefit liability (assets) at end of period	103.98	90.02

Disclosure of defined benefit plans [Table]

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Gratuity	Gratuity
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	54.45	103.98
Net surplus (deficit) in plan	-54.45	-103.98
Actuarial assumption of discount rates	7.20%	7.20%

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 (11) [See below]	Attached
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 (11)

Disclosure of employee benefits [Text Block]

28 Post-employment benefits plan

Gratuity

The Holding Company has unfunded defined benefit gratuity plan. Every employee who has completed five years or more of service gets a gratuity on departure at 15 days salary (last drawn salary) for each completed year of service.

The following table summarizes the components of net benefit expense recognized in the statement of profit and loss for gratuity plan and amounts recognised in the balance sheet in respect of same.

Statement of profit and loss

Net employee benefit expense recognized in the employee cost

	31 March 2019	31 March 2018
Current service cost	12.23	51.18
Interest cost on benefit obligation	3.65	6.51
Net benefit expense	15.88	57.69

Balance sheet

Benefit asset/liability

	31 March 2019	31 March 2018
Present value of defined benefit obligation	(54.45)	(103.98)
Net asset/(liability) recognised in balance sheet	(54.45)	(103.98)

Changes in the present value of the defined benefit obligation are as follows:

31 March 2019	31 March 2018
---------------------	---------------------

Opening defined benefit obligation	103.98	90.02
Current service cost	12.23	51.18
Interest cost	3.65	6.51
Total Amount recognised in profit & loss	15.88	57.69
Re-measurement losses of defined benefit plan :		
- Due to changes in financial assumptions	(0.02)	(12.49)
- Due to experience adjustment	(18.66)	(4.43)
Total Amount recognised in other comprehensive income	(18.68)	(16.92)
Benefits paid	(46.73)	(26.81)
Closing defined benefit obligation	54.45	103.98

The principal assumptions used in determining gratuity benefits are as below:

	31 March 2019	31 March 2018
Discount rate	7.20%	7.20%
Employee turnover*	30.00%	30.00%
Salary Escalation Rate	7.00%	7.00%

*In the retail executives category, the employee turnover ratio is above 100% based on which none of such category of employees will remain with the Parent Company for 5 years from the date of joining. Hence, the average turnover ratio of other category of employees has been considered for the calculation of the gratuity liability for these category of employees.

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.

The average duration of the defined benefit plan obligation at the end of the reporting period is 6.80 years (31 March 2018: 4.30 years).

Amounts for the current and previous four periods are as follows:

				31
	31	31	31	31

Particulars	March 2019	March 2018	March 2017	March 2016	March 2015
Gratuity					
Defined benefit obligation	54.45	103.98	90.02	53.50	34.78
Experience adjustments on liabilities gain / (loss)	18.66	4.43	(4.83)	(5.24)	(3.04)
Sensitivity Analysis:					
A quantitative sensitivity analysis for significant assumption is as shown below:					
			31 March 2019	31 March 2018	
Projected benefit obligation on current assumptions			54.45	103.98	
Delta effect of +1 % change in discount rate			(1.72)	(2.80)	
Delta effect of -1 % change in discount rate			1.83	2.98	
Delta effect of +1 % change in salary escalation rate			1.98	2.82	
Delta effect of -1 % Change in salary escalation rate			(1.89)	(2.69)	
Delta effect of +10 % change in rate of employee turnover			(1.71)	(0.74)	
Delta effect of -10 % change in rate of employee turnover			1.80	0.82	

[612800] Notes - Borrowing costs

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[612200] Notes - Leases**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	30.22	146.17	15.76	154.12

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	6.18	25.08

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of leases [TextBlock]	Textual information (12) [See below]	
Whether company has entered into any lease agreement	Yes	Yes
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

Textual information (12)

Disclosure of leases [Text Block]

(a) Leases

The Group has taken commercial leases for certain offices and warehouses expiring with in one to eight years. The leases have escalation clauses ranging from 5% to 7%. On renewal, the terms of the leases are negotiated.

The Group has taken commercial leases for certain offices and warehouses, the lease rentals charged during the year for cancelable / non-cancelable leases are as follows :

	31 March 2019	31 March 2018
Lease rentals for cancelable / non-cancelable leases	261.84	454.88

Future minimum rentals payable under non-cancellable operating leases are as follows:

	31 March 2019	31 March 2018
Within one year	30.22	146.17
After one year but not more than five years	15.76	154.12
More than five years	6.18	25.08

There are no subleases and lease restrictions on the lease arrangements

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

[613100] Notes - Effects of changes in foreign exchange rates

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses**Miscellaneous other operating revenues [Table]**

..(1)

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

Miscellaneous other operating revenues [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of other operating revenues [Abstract]				
Other operating revenues [Abstract]				
Miscellaneous other operating revenues	11.25	11.64	40.52	30.99
Miscellaneous other operating revenues [Abstract]				
Miscellaneous other operating revenues [LineItems]				
Description of miscellaneous other operating revenues	- Scrap sale	- Scrap sale	- Export incentives	- Export incentives
Miscellaneous other operating revenues	11.25	11.64	40.52	30.99

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	49,329.83	47,637.74
Revenue from sale of services	1,701.47	419.74
Other operating revenues	51.77	42.63
Other operating revenues	51.77	42.63
Total revenue from operations other than finance company	51,083.07	48,100.11
Total revenue from operations	51,083.07	48,100.11
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	51.77	42.63
Total other operating revenues	51.77	42.63
Total other operating revenues	51.77	42.63
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	51.77	42.63
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	(A) 26.92	(B) 222.18
Total other non-operating income	26.92	222.18
Total other income	26.92	222.18
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Other interest charges	423.7	146.78
Total interest expense	423.7	146.78
Total finance costs	423.7	146.78
Employee benefit expense [Abstract]		
Salaries and wages	2,868.52	3,768.99
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	159.62	268.6
Total contribution to provident and other funds	159.62	268.6
Employee share based payment [Abstract]		
Employee share based payment- Equity settled	4.32	266.29
Total employee share based payment	4.32	266.29
Gratuity	15.88	57.69
Staff welfare expense	181.62	233.76
Total employee benefit expense	3,229.96	4,595.33
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense		
Depreciation expense	268.81	575.2
Amortisation expense		
Amortisation expense	146.14	170.88
Total depreciation, depletion and amortisation expense	414.95	746.08
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts		
Consumption of stores and spare parts	0	0
Power and fuel	57.49	60.48
Rent	261.84	454.88
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	21.4	29.17
Rates and taxes excluding taxes on income [Abstract]		
Excise duty		
Excise duty	0	145.08
Other cess taxes		
Other cess taxes	10.33	44.77
Total rates and taxes excluding taxes on income	10.33	189.85
Travelling conveyance	257.43	433.24
Legal professional charges	221.21	331.06
Directors sitting fees	0	0
Donations subscriptions	0.65	3.93

Advertising promotional expenses	(C) 1,197.88	(D) 2,554.22
Cost repairs maintenance other assets	165.54	188.05
Cost transportation [Abstract]		
Cost freight	379.57	469.03
Total cost transportation	379.57	469.03
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	4.5	5.7
Payment for taxation matters	0.3	0.3
Total payments to auditor	4.8	6
CSR expenditure	0	0.5
Miscellaneous expenses	(E) 916.01	(F) 1,103.98
Total other expenses	3,494.15	5,824.39
Current tax [Abstract]		
Current tax pertaining to current year	194.11	241.82
Total current tax	194.11	241.82

Footnotes

(A) Profit on sale of property, plant and equipment : 0.38 Provision for doubtful debts written back : 0 Gain on investment at fair value through profit or loss : 3.35 Provision for obsolescence of inventories written back : 0 Miscellaneous income : 23.19

(B) Profit on sale of property, plant and equipment : 0.11 Provision for doubtful debts written back : 65.62 Gain on investment at fair value through profit or loss : 0 Provision for obsolescence of inventories written back : 150.53 Miscellaneous income : 5.92

(C) Advertisement and marketing expenses : 794.1 Sales promotion and scheme expenses : 403.78

(D) Advertisement and marketing expenses : 1656.59 Sales promotion and scheme expenses : 897.63

(E) Property, plant and equipment written off : 8.55 Provision for obsolescence of inventories : 80.93 Provision for doubtful other receivables : 0 Advances written off : 0.79 Provision for doubtful advances : 9.09 Provision for doubtful debts : 7.56 Exchange differences (net) : 145.33 Warranty : 533.9 Communication costs : 32.78 Outsourced salary cost : 61.03 Fair value loss on derivative financial instrument at fair value through profit or loss : 7.57 Loss on investment at fair value through profit or loss : 0 Loss on realisation of non current investment : 0 Miscellaneous expenses : 28.48

(F) Property, plant and equipment written off : 12.28 Provision for obsolescence of inventories : 0 Provision for doubtful other receivables : 17.53 Advances written off : 2.41 Provision for doubtful advances : 16.02 Provision for doubtful debts : 0 Exchange differences (net) : 57.07 Warranty : 783.04 Communication costs : 73.76 Outsourced salary cost : 92.39 Fair value loss on derivative financial instrument at fair value through profit or loss : 0 Loss on investment at fair value through profit or loss : 2.73 Loss on realisation of non current investment : 1.04 Miscellaneous expenses : 45.71

[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	802.24	2,773.22	1,394.66
Cash and cash equivalents	802.24	2,773.22	
Income taxes paid (refund), classified as operating activities	229.94	1,175.6	
Total income taxes paid (refund)	229.94	1,175.6	

[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]		
Share of profit (loss) of joint ventures accounted for using equity method	-3.5	-4.04
Total share of profit (loss) of associates and joint ventures accounted for using equity method	-3.5	-4.04
Changes in inventories of finished goods	1,044.28	-219.37
Changes in inventories of work-in-progress	834.81	-518.73
Changes in inventories of stock-in-trade	111.48	-9.76
Changes in other inventories	(A) -1,415.97	(B) 394.85
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	574.6	-353.01
Domestic sale manufactured goods	49,329.83	47,637.74
Total domestic turnover goods, gross	49,329.83	47,637.74
Total revenue from sale of products	49,329.83	47,637.74
Domestic revenue services	1,701.47	419.74
Total revenue from sale of services	1,701.47	419.74
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

Footnotes

(A) Spares for handsets : 1090.25 Spares for handsets : -873.53

(B) Spares for handsets : 1334.57 Spares for handsets : -1090.25

[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]			Recurring fair value measurement [Member]
Classes of assets [Axis]	Classes of assets [Member]			Classes of assets [Member]
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]			All levels of fair value hierarchy [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 fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	149.7	497.32	697.16	149.7
Description of valuation techniques used in fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets		0		
Issues, fair value measurement, assets	-347.62	-199.84		-347.62
Total increase (decrease) in fair value measurement, assets	-347.62	-199.84		-347.62
Assets at end of period	149.7	497.32	697.16	149.7
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member

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]			
Classes of assets [Axis]	Classes of assets [Member]		Other assets [Member]	
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		All levels of fair value hierarchy [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 fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	497.32	697.16	149.7	497.32
Description of valuation techniques used in fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets	0			0
Issues, fair value measurement, assets	-199.84		-347.62	-199.84
Total increase (decrease) in fair value measurement, assets	-199.84		-347.62	-199.84
Assets at end of period	497.32	697.16	149.7	497.32
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member

Disclosure of fair value measurement of assets [Table]

..(3)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets [Member]	Other assets 1 [Member]		
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]	All levels of fair value hierarchy [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	697.16	149.7	497.32	697.16
Description of valuation techniques used in fair value measurement, assets		Refer to child member	Refer to child member	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets			0	
Issues, fair value measurement, assets		-347.62	-199.84	
Total increase (decrease) in fair value measurement, assets		-347.62	-199.84	
Assets at end of period	697.16	149.7	497.32	697.16
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		Refer to child member	Refer to child member	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		Refer to child member	Refer to child member	

Disclosure of fair value measurement of assets [Table]

..(4)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 1 [Member]			
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			Level 2 of fair value hierarchy [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 fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	94.5	497	696.96	0
Description of valuation techniques used in fair value measurement, assets	Quoted prices in active markets	Quoted prices in active markets		Significant observable inputs
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Issues, fair value measurement, assets	-402.5	-199.96		-0.12
Total increase (decrease) in fair value measurement, assets	-402.5	-199.96		-0.12
Assets at end of period	94.5	497	696.96	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Investment in mutual funds	Investment in mutual funds		Derivative asset
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	NA	NA		NA

Disclosure of fair value measurement of assets [Table]

..(5)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 1 [Member]			
Levels of fair value hierarchy [Axis]	Level 2 of fair value hierarchy [Member]		Level 3 of fair value hierarchy [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 fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0.12	0	55.2	0.2
Description of valuation techniques used in fair value measurement, assets	Significant inputs	observable	Significant unobservable inputs	Significant unobservable inputs
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets				0
Issues, fair value measurement, assets	0.12		55	
Total increase (decrease) in fair value measurement, assets	0.12		55	0
Assets at end of period	0.12	0	55.2	0.2
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Derivative asset		Assets measured at FV TOCI Investment in equity instruments	Assets measured at FV TOCI Investment in equity instruments
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	NA		NA	NA

Disclosure of fair value measurement of assets [Table]

..(6)

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

Measurement [Axis]	Recurring fair value measurement [Member]
Classes of assets [Axis]	Other assets 1 [Member]
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]
	31/03/2017
Disclosure of fair value measurement of assets [Abstract]	
Disclosure of fair value measurement of assets [Line items]	
Assets	0.2
Reconciliation of changes in fair value measurement, assets [Abstract]	
Assets at end of period	0.2

Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Table]

..(1)

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

Measurement [Axis]	At fair value [Member]		Recurring fair value measurement [Member]	
Classes of liabilities [Axis]	1		1	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [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
Nature of liabilities	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of fair value measurement of liabilities [Table]

..(1)

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

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
Classes of liabilities [Axis]	1			1
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]			All levels of fair value hierarchy [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 fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer to child member	Refer to child member		Refer to child member
Liabilities	7.57	0	0	7.57
Description of valuation techniques used in fair value measurement, liabilities	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Sales, fair value measurement, liabilities		0		
Issues, fair value measurement, liabilities	7.57			7.57
Total increase (decrease) in fair value measurement, liabilities	7.57	0		7.57
Liabilities at end of period	7.57	0	0	7.57
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member	Refer to child member		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member	Refer to child member		Refer to child member
Nature of liabilities	Refer to child member	Refer to child member		Refer to child member

Disclosure of fair value measurement of liabilities [Table]

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of liabilities [Axis]	1			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		Level 2 of fair value hierarchy [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 fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer to child member		Derivative liability	Derivative liability
Liabilities	0	0	7.57	0
Description of valuation techniques used in fair value measurement, liabilities	Refer to child member		Quoted prices in active markets	Quoted prices in active markets
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Sales, fair value measurement, liabilities	0			0
Issues, fair value measurement, liabilities			7.57	
Total increase (decrease) in fair value measurement, liabilities	0		7.57	0
Liabilities at end of period	0	0	7.57	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member		Derivative liability	Derivative liability
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member		NA	NA
Nature of liabilities	Refer to child member		Derivative liability	Derivative liability

Disclosure of fair value measurement of liabilities [Table]

..(3)

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

Measurement [Axis]	Recurring fair value measurement [Member]
Classes of liabilities [Axis]	1
Levels of fair value hierarchy [Axis]	Level 2 of fair value hierarchy [Member]
	31/03/2017
Disclosure of fair value measurement of liabilities [Abstract]	
Disclosure of fair value measurement of liabilities [Line items]	
Liabilities	0
Reconciliation of changes in fair value measurement, liabilities [Abstract]	
Liabilities at end of period	0

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of fair value measurement [TextBlock]	Textual information (13) [See below]	
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	Yes	Yes
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 liabilities [TextBlock]		

Textual information (13)

Disclosure of fair value measurement [Text Block]

25 Fair value measurement

a) The carrying value of financial instruments by categories is as under:

	Notes	31 March 2019			31 March 2018		
		FVTPL	FVTOCI	Amortised Cost	FVTPL	FVTOCI	Amortised Cost
Assets							
Non-current assets							
Financial assets							
Investments	5 (a)	-	55.02	-	-	0.20	-
Loans	5 (f)	-	-	37.05	-	-	56.15
Others	5 (h)	-	-	128.11	-	-	374.96
		-	55.02	165.16	-	0.20	431.11
Current assets							
Financial assets							
Investments	5 (b)	94.50	-	-	497.00	-	-
Trade receivables	5 (c)	-	-	10,143.44	-	-	10,893.49
Cash and cash equivalents	5 (d)	-	-	802.24	-	-	2,773.22
Other bank balances	5 (e)	-	-	1,774.85	-	-	3,797.97

Loans	5 (g)	-	-	22.97	-	-	27.58
Derivative asset	5 (h)	-	-	-	0.12	-	-
Others	5 (h)	-	-	1,013.25	-	-	358.48
				94.50	-	13,756.74	497.12
						-	17,850.74

Liabilities

Non-current liabilities

Financial liabilities

Borrowings	10 (a)	-	-	672.89	-	-	786.58
Other financial liabilities	10 (d)	-	-	73.47	-	-	26.67
				-	-	746.36	-
						-	813.25

Current liabilities

Financial liabilities

Borrowings	10 (b)	-	-	797.86	-	-	2,795.43
Trade payables	10 (c)	-	-	7,262.10	-	-	14,925.03
Derivative liability	10 (e)	7.57	-	-	-	-	-
Other financial liabilities	10 (e)	-	-	684.31	-	-	1,006.64
		7.57	-	8,744.27	-	-	18,727.10

The fair values of trade receivables, cash and cash equivalents, other current financial asset, trade payables and other current financial liabilities are considered to be same as their carrying values due to their short term nature.

The carrying amounts of other items carried at amortised cost are reasonable approximation of their fair values on respective reporting date.

For financial assets and liabilities that are measured at fair value, the carrying amounts are equal to the fair values.

25 b) Fair value hierarchy and valuation techniques used to determine fair values:

To provide an indication about the reliability of inputs used in determining fair value, the Group has classified its financial instrument into three levels prescribed under the accounting standard. The following table provides the fair value measurement hierarchy of the Group's assets and liabilities.

(i) Quantitative disclosures of fair value measurement hierarchy for assets and liabilities as :

	Fair value measurement using			Total
	Quoted prices in active markets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)	
At 31 March 2019				
Assets measured at FVTPL				
Investment in mutual funds	94.50	-	-	94.50
Liabilities measured at FVTPL				
Derivative liability	-	7.57	-	7.57
Assets measured at FVTOCI				
Investment in equity instruments			55.02	55.02
At 31 March 2018				
	Quoted prices in active markets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Total

Assets measured at FVTPL

Investment in mutual funds	497.00	-	-	497.00
Derivative asset		0.12		0.12

Assets measured at FVTOCI

Investment in equity instruments	-	-	0.20	0.20
----------------------------------	---	---	------	------

- There were no transfers between the Level 1, Level 2 and Level 3 during the years presented.

- There is no change in the valuation technique during the period.

Valuation techniques used to derive Level 1 fair values

The fair values of investments in mutual fund units is based on the net asset value ('NAV') as stated by the issuers of these mutual fund units in the published statements as at Balance Sheet date. NAV represents the price at which the issuer will issue further units of mutual fund and the price at which issuers will redeem such units from the investors.

Valuation techniques used to derive Level 2 fair values

Derivative asset/ liability representing forward foreign exchange contracts have been fair valued using dealer/counter party quotes at balance sheet date.

Valuation techniques used to derive Level 3 fair values

Inputs for the assets or liabilities that are not based on observable market data. A one percent change in the unobservable inputs used in fair valuation of Level 3 assets doesn't have a significant impact in its value.

[613300] Notes - Operating segments**Disclosure of reportable segments [Table]**

..(1)

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

Entity's reportable segments [Axis]	Reportable segments 1 [Member]		Reportable segments 2 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of reportable segments [Abstract]				
Disclosure of reportable segments [Line items]				
Nature of reportable segment	0	0	0	0
Revenue primary reportable segment	0	0	0	0
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	0	0	0	0
Profit (loss) reportable segment	0	0	0	0
Assets reportable segment	0	0	0	0
Liabilities reportable segment	0	0	0	0

Disclosure of reportable segments [Table]

..(2)

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

Entity's reportable segments [Axis]	Material reconciling items [Member]		Elimination of intersegment amounts [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of reportable segments [Abstract]				
Disclosure of reportable segments [Line items]				
Nature of reportable segment	Refer to child member	Refer to child member	0	0
Revenue primary reportable segment	0	0	0	0
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	0	0	0	0
Profit (loss) reportable segment	0	0	0	0
Assets reportable segment	0	0	0	0
Liabilities reportable segment	0	0	0	0

Disclosure of reportable segments [Table]

..(3)

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

Entity's reportable segments [Axis]	Unallocated amounts [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of reportable segments [Abstract]		
Disclosure of reportable segments [Line items]		
Nature of reportable segment	0	0
Revenue primary reportable segment	0	0
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	0	0
Profit (loss) reportable segment	0	0
Assets reportable segment	0	0
Liabilities reportable segment	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 entity's operating segments [TextBlock]	Textual information (14) [See below]	
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	Yes	Yes
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

Textual information (14)

Disclosure of entity's operating segments [Text Block]

29 Segment information

Ind AS 108 establishes standards for the way the companies report information about operating segments and related disclosures about products and services, geographic areas, and major customers. The Group's operations relate to sales of mobile handsets through the distributor and retailers network. The Chief Operating Decision Maker (CODM) evaluates the Group's performance and allocates resources based on analysis of various performance indicators pertaining to business as a single segment. Accordingly, for the purpose of entity wide disclosures, only geographical information has been presented.

Business segment of the Group is primarily sale of mobile handsets. The Group has started manufacturing of handsets recently and does not identify sales of traded handsets and sale of manufactured handsets differently given the risks and rewards are the same.

Geographical information on revenues are collated based on individual customers invoiced or in relation to which revenue is otherwise recognized.

Geographical information:

The following table presents geographical information regarding the Group's revenue :

As at	31 March 2019	31 March 2018
India	27,885.79	29,904.78
Thailand	950.19	1,322.75
Dubai	86.89	6,407.04
China	5,683.28	25.15
Hong Kong	6,366.13	3,381.91
Others	10,137.71	7,280.66
Total	51,109.99	48,322.29

The following tables present geographical information regarding the Group's non current assets as defined in Ind AS 108 :

As at	31 March 2019	31 March 2018
-------	------------------	------------------

India	960.81	966.01
Dubai	2.51	34.32
China	-	756.23
Hong Kong	337.42	273.29
Others	7.41	228.14
Total	1,308.15	2,257.99

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

..(1)

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

Subsidiaries [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Lava International (HK) Ltd.	Lava International (HK) Ltd.	LavaTechnologies DMCC.	LavaTechnologies DMCC.
Principal place of business of subsidiary	HONG KONG	HONG KONG	Dubai	Dubai
Country of incorporation or residence of subsidiary	HONG KONG	HONG KONG	Dubai	Dubai
Identification number of foreign subsidiary in country of incorporation or residence		NA		NA
Section under which company became subsidiary	Section 2(87)(i)	Section 2(87)(i)	Section 2(87)(i)	Section 2(87)(i)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	foreign subsidiary	foreign subsidiary	foreign subsidiary	foreign subsidiary
Whether financial year of subsidiary different from financial year of holding company	No	No	No	Yes
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2018	01/04/2017	01/04/2018	15/02/2017
End date of accounting period of subsidiary	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	INR	INR	INR	INR
Share capital of subsidiary	88.3	82.58	346.45	0.88
Reserves and surplus of subsidiary	3,400.43	2,661.9	222.48	72.18
Total assets of subsidiary	5,763.16	5,970.97	646.86	1,457.42
Total liabilities of subsidiary	2,274.43	3,226.57	77.93	1,384.36
Investment of subsidiary	54.66	0	0	0
Turnover of subsidiary	16,932.67	19,640.77	3,592.28	1,448.25
Profit before tax of subsidiary	554.08	1,244.04	145.11	72.18
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	554.08	1,244.04	145.11	72.18
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Lava International (HK) Ltd.	Lava International (HK) Ltd.	LavaTechnologies DMCC.	LavaTechnologies DMCC.
Principal place of business of subsidiary	HONG KONG	HONG KONG	Dubai	Dubai
Country of incorporation or residence of subsidiary	HONG KONG	HONG KONG	Dubai	Dubai
Identification number of foreign subsidiary in country of incorporation or residence		NA		NA

Disclosure of details of subsidiaries [Table]

..(2)

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

Subsidiaries [Axis]	3		4	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Xolo International (H.K.) Ltd.	Xolo International (H.K.) Ltd.	Lava International (Thailand) Co. Ltd.	Lava International (Thailand) Co. Ltd.
Principal place of business of subsidiary	HONG KONG	HONG KONG	Thailand	Thailand
Country of incorporation or residence of subsidiary	HONG KONG	HONG KONG	Thailand	Thailand
Identification number of foreign subsidiary in country of incorporation or residence		NA		NA
Section under which company became subsidiary	Section 2(87)(i)	Section 2(87)(i)	Section 2(87)(i)	Section 2(87)(i)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	foreign subsidiary	foreign subsidiary	foreign subsidiary	foreign subsidiary
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2018	01/04/2017	01/04/2018	01/04/2017
End date of accounting period of subsidiary	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Percentage of shareholding in subsidiary	100.00%	100.00%	97.00%	97.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	INR	INR	INR	INR
Share capital of subsidiary	0.69	0.65	19.87	18.66
Reserves and surplus of subsidiary	46.44	42.13	8.3	-0.63
Total assets of subsidiary	1,324.71	846.59	74	61.42
Total liabilities of subsidiary	1,277.57	803.81	45.83	43.39
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	1,086.24	856.96	68.12	108.28
Profit before tax of subsidiary	1.39	-0.65	8.98	2.5
Provision for tax of subsidiary	0	0	0	0.01
Profit after tax of subsidiary	1.39	-0.65	8.98	2.5
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Xolo International (H.K.) Ltd.	Xolo International (H.K.) Ltd.	Lava International (Thailand) Co. Ltd.	Lava International (Thailand) Co. Ltd.
Principal place of business of subsidiary	HONG KONG	HONG KONG	Thailand	Thailand
Country of incorporation or residence of subsidiary	HONG KONG	HONG KONG	Thailand	Thailand
Identification number of foreign subsidiary in country of incorporation or residence		NA		NA

Disclosure of details of subsidiaries [Table]

..(3)

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

Subsidiaries [Axis]	5		6	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Lava Mobility (Private) Limited	Lava Mobility (Private) Limited	Lava International (Nepal) Private Ltd	Lava International (Nepal) Private Ltd
Principal place of business of subsidiary	Sri Lanka	Sri Lanka	NEPAL	NEPAL
Country of incorporation or residence of subsidiary	Sri Lanka	Sri Lanka	NEPAL	NEPAL
Identification number of foreign subsidiary in country of incorporation or residence		NA		NA
Section under which company became subsidiary	Section 2(87)(i)	Section 2(87)(i)	Section 2(87)(i)	Section 2(87)(i)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	foreign subsidiary	foreign subsidiary	foreign subsidiary	foreign subsidiary
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2018	01/04/2017	01/04/2018	01/04/2017
End date of accounting period of subsidiary	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	INR	INR	INR	INR
Share capital of subsidiary	0	0	12.36	12.43
Reserves and surplus of subsidiary	3.09	2.8	-14.61	-16.08
Total assets of subsidiary	3.05	2.9	4.55	8.28
Total liabilities of subsidiary	-0.04	0.1	6.8	11.94
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	2.97	12.65	13.96	27.01
Profit before tax of subsidiary	0.73	1.6	1.38	-20
Provision for tax of subsidiary	0.02	0.01	0	0
Profit after tax of subsidiary	0.71	1.58	1.38	-20
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Lava Mobility (Private) Limited	Lava Mobility (Private) Limited	Lava International (Nepal) Private Ltd	Lava International (Nepal) Private Ltd
Principal place of business of subsidiary	Sri Lanka	Sri Lanka	NEPAL	NEPAL
Country of incorporation or residence of subsidiary	Sri Lanka	Sri Lanka	NEPAL	NEPAL
Identification number of foreign subsidiary in country of incorporation or residence		NA		NA

Disclosure of details of subsidiaries [Table]

..(4)

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

Subsidiaries [Axis]	7		8	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Lava International DMCC Dubai	Lava International DMCC Dubai	Lava Mobile Mexico S.DE R.L. DE C.V.	Lava Mobile Mexico S.DE R.L. DE C.V.
Principal place of business of subsidiary	Dubai	Dubai	MEXICO	MEXICO
Country of incorporation or residence of subsidiary	Dubai	Dubai	MEXICO	MEXICO
Identification number of foreign subsidiary in country of incorporation or residence		NA		NA
Section under which company became subsidiary	Section 2(87)(i)	Section 2(87)(i)	Section 2(87)(i)	Section 2(87)(i)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	foreign subsidiary	foreign subsidiary	foreign subsidiary	foreign subsidiary
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2018	01/04/2017	01/04/2018	01/04/2017
End date of accounting period of subsidiary	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Percentage of shareholding in subsidiary	100.00%	100.00%	99.00%	99.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	INR	INR	INR	INR
Share capital of subsidiary	0.94	0.88	0.36	0.36
Reserves and surplus of subsidiary	-14.17	-180.94	-138.91	-57.76
Total assets of subsidiary	21.35	127.65	97.49	10.07
Total liabilities of subsidiary	34.58	307.71	236.04	67.47
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	280.61	3,083.41	0	142.9
Profit before tax of subsidiary	179.14	-541.85	-80.26	-13.57
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	179.14	-541.85	-80.26	-13.57
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Lava International DMCC Dubai	Lava International DMCC Dubai	Lava Mobile Mexico S.DE R.L. DE C.V.	Lava Mobile Mexico S.DE R.L. DE C.V.
Principal place of business of subsidiary	Dubai	Dubai	MEXICO	MEXICO
Country of incorporation or residence of subsidiary	Dubai	Dubai	MEXICO	MEXICO
Identification number of foreign subsidiary in country of incorporation or residence		NA		NA

Disclosure of details of subsidiaries [Table]

..(5)

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

Subsidiaries [Axis]	9		10	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Lava International (Myanmar) Co. Ltd.	Lava International (Myanmar) Co. Ltd.	Pt. Lava Mobile Indonesia	Pt. Lava Mobile Indonesia
Principal place of business of subsidiary	Myanmar	Myanmar	Indonesia	Indonesia
Country of incorporation or residence of subsidiary	Myanmar	Myanmar	Indonesia	Indonesia
Identification number of foreign subsidiary in country of incorporation or residence		NA		NA
Section under which company became subsidiary	Section 2(87)(i)	Section 2(87)(i)	Section 2(87)(i)	Section 2(87)(i)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	foreign subsidiary	foreign subsidiary	foreign subsidiary	foreign subsidiary
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2018	01/04/2017	01/04/2018	01/04/2017
End date of accounting period of subsidiary	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Percentage of shareholding in subsidiary	99.00%	99.00%	95.00%	95.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	INR	INR	INR	INR
Share capital of subsidiary	2.88	1.58	144.06	128.01
Reserves and surplus of subsidiary	-0.34	-0.18	-584.8	-425.6
Total assets of subsidiary	2.54	1.39	10.05	16.4
Total liabilities of subsidiary	0	0	450.79	313.99
Investment of subsidiary	0	0	0	0
Turnover of subsidiary		0	0	0
Profit before tax of subsidiary	0	0	-105.87	-439.48
Provision for tax of subsidiary	0	0	0	0.02
Profit after tax of subsidiary	0	0	-105.87	-439.5
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Lava International (Myanmar) Co. Ltd.	Lava International (Myanmar) Co. Ltd.	Pt. Lava Mobile Indonesia	Pt. Lava Mobile Indonesia
Principal place of business of subsidiary	Myanmar	Myanmar	Indonesia	Indonesia
Country of incorporation or residence of subsidiary	Myanmar	Myanmar	Indonesia	Indonesia
Identification number of foreign subsidiary in country of incorporation or residence		NA		NA

Disclosure of details of subsidiaries [Table]

..(6)

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

Subsidiaries [Axis]	11		12	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Lava International (Bangladesh) Ltd.	Lava International (Bangladesh) Ltd.	LAVA ENTERPRISES LIMITED	LAVA ENTERPRISES LIMITED
Principal place of business of subsidiary	BANGLADESH	BANGLADESH	INDIA	INDIA
Country of incorporation or residence of subsidiary	BANGLADESH	BANGLADESH	INDIA	INDIA
CIN of subsidiary company			U64100DL2013PLC260008	U64100DL2013PLC260008
Identification number of foreign subsidiary in country of incorporation or residence		NA		NA
Section under which company became subsidiary	Section 2(87)(i)	Section 2(87)(i)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No	Yes
SRN of filing of balance sheet by subsidiary				H39921697
Reason if no filing has been made by subsidiary	foreign subsidiary	foreign subsidiary	under process	
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2018	01/04/2017	01/04/2018	01/04/2017
End date of accounting period of subsidiary	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Percentage of shareholding in subsidiary	99.99%	99.99%	99.05%	99.05%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	INR	INR	INR	INR
Share capital of subsidiary	8.07	7.93	52.5	52.5
Reserves and surplus of subsidiary	0.44	1.61	-1.08	-1.05
Total assets of subsidiary	8.84	8.42	51.49	51.47
Total liabilities of subsidiary	0.34	-1.12	0.07	0.02
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	6.96	97.51		0
Profit before tax of subsidiary	-1.2	-1.18	-0.04	-0.07
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-1.2	-1.18	-0.04	52.5
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Lava International (Bangladesh) Ltd.	Lava International (Bangladesh) Ltd.	LAVA ENTERPRISES LIMITED	LAVA ENTERPRISES LIMITED
Principal place of business of subsidiary	BANGLADESH	BANGLADESH	INDIA	INDIA
Country of incorporation or residence of subsidiary	BANGLADESH	BANGLADESH	INDIA	INDIA
CIN of subsidiary company			U64100DL2013PLC260008	U64100DL2013PLC260008
Identification number of foreign subsidiary in country of incorporation or residence		NA		NA

Disclosure of details of subsidiaries [Table]

..(7)

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

Subsidiaries [Axis]	13		14	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	SOJO DISTRIBUTION PRIVATE LIMITED	SOJO DISTRIBUTION PRIVATE LIMITED	SOJO INFOTEL PRIVATE LIMITED	SOJO INFOTEL PRIVATE LIMITED
Principal place of business of subsidiary	INDIA	INDIA	INDIA	INDIA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U74999DL2016PTC300501	U74999DL2016PTC300501	U74999DL2016PTC302026	U74999DL2016PTC302026
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	Yes	No	Yes
SRN of filing of balance sheet by subsidiary		H24410581		H24411894
Reason if no filing has been made by subsidiary	under process		under process	
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2018	01/04/2017	01/04/2018	01/04/2017
End date of accounting period of subsidiary	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Percentage of shareholding in subsidiary	90.00%	90.00%	90.00%	90.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	INR	INR	INR	INR
Share capital of subsidiary	0.1	0.1	0.1	0.1
Reserves and surplus of subsidiary	-0.07	-0.02	-0.07	-0.01
Total assets of subsidiary	0.07	0.1	0.07	0.11
Total liabilities of subsidiary	0.04	0.03	0.04	0.03
Investment of subsidiary	0	0	0	0
Turnover of subsidiary		0		0
Profit before tax of subsidiary	-0.04	-0.01	-0.05	0
Provision for tax of subsidiary	0	0	-0.01	0
Profit after tax of subsidiary	-0.04	0.1	-0.06	0.1
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	SOJO DISTRIBUTION PRIVATE LIMITED	SOJO DISTRIBUTION PRIVATE LIMITED	SOJO INFOTEL PRIVATE LIMITED	SOJO INFOTEL PRIVATE LIMITED
Principal place of business of subsidiary	INDIA	INDIA	INDIA	INDIA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U74999DL2016PTC300501	U74999DL2016PTC300501	U74999DL2016PTC302026	U74999DL2016PTC302026

Disclosure of details of subsidiaries [Table]

..(8)

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

Subsidiaries [Axis]	15		16	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	S O J O MANUFACTURING SERVICES PRIVATE LIMITED	S O J O MANUFACTURING SERVICES PRIVATE LIMITED	S O J O MANUFACTURING SERVICES (AP) PRIVATE LIMITED	S O J O MANUFACTURING SERVICES (AP) PRIVATE LIMITED
Principal place of business of subsidiary	INDIA	INDIA	INDIA	INDIA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U74999DL2016PTC300776	U74999DL2016PTC300776	U74999DL2016PTC300552	U74999DL2016PTC300552
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	Yes	No	Yes
SRN of filing of balance sheet by subsidiary		H44624583		H24412017
Reason if no filing has been made by subsidiary	under process		under process	
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2018	01/04/2017	01/04/2018	01/04/2017
End date of accounting period of subsidiary	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Percentage of shareholding in subsidiary	99.95%	99.88%	99.97%	99.97%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	INR	INR	INR	INR
Share capital of subsidiary	22.2	10.95	39.6	39.6
Reserves and surplus of subsidiary	-1.26	-1.1	-1.13	-0.32
Total assets of subsidiary	31.32	29.2	39.16	39.4
Total liabilities of subsidiary	10.38	19.35	0.69	0.11
Investment of subsidiary	0	0	0.2	0.2
Turnover of subsidiary		0		0
Profit before tax of subsidiary	-0.16	-0.01	-0.67	0.41
Provision for tax of subsidiary	0	0	-0.14	0.11
Profit after tax of subsidiary	-0.16	10.95	-0.81	39.6
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	S O J O MANUFACTURING SERVICES PRIVATE LIMITED	S O J O MANUFACTURING SERVICES PRIVATE LIMITED	S O J O MANUFACTURING SERVICES (AP) PRIVATE LIMITED	S O J O MANUFACTURING SERVICES (AP) PRIVATE LIMITED
Principal place of business of subsidiary	INDIA	INDIA	INDIA	INDIA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U74999DL2016PTC300776	U74999DL2016PTC300776	U74999DL2016PTC300552	U74999DL2016PTC300552

Disclosure of details of subsidiaries [Table]

..(9)

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

Subsidiaries [Axis]	17		18	19
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Lava Technologies LLC (USA)	Lava Technologies Egypt	P T L C G Telecommunication and Technology	Xolo Technology (Schenzhen) Ltd
Principal place of business of subsidiary	UNITED STATES	EGYPT	Indonesia	CHINA
Country of incorporation or residence of subsidiary	UNITED STATES	EGYPT	Indonesia	CHINA
Identification number of foreign subsidiary in country of incorporation or residence			NA	NA
Section under which company became subsidiary	Section 2(87)(i)	Section 2(87)(i)	Section 2(87)(i)	Section 2(87)(i)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	foreign subsidiary	foreign subsidiary	foreign subsidiary	foreign subsidiary
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2018	01/04/2017	01/04/2017	01/04/2017
End date of accounting period of subsidiary	31/03/2019	31/03/2018	31/03/2018	31/03/2018
Percentage of shareholding in subsidiary	100.00%	90.00%	80.00%	70.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	INR	INR	INR	INR
Share capital of subsidiary	27.73	0.23	127.85	51.53
Reserves and surplus of subsidiary	1.93	-66.76	-59.3	801.64
Total assets of subsidiary	33.78	305.85	185.13	6,113.7
Total liabilities of subsidiary	4.12	372.38	116.57	5,260.53
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	70.71	304.26	393.24	18,640.62
Profit before tax of subsidiary	2.09	-66.5	-59.3	-68.82
Provision for tax of subsidiary	0.16	-0.26	0	-64.38
Profit after tax of subsidiary	1.93	-66.24	-59.3	-4.43
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Lava Technologies LLC (USA)	Lava Technologies Egypt	P T L C G Telecommunication and Technology	Xolo Technology (Schenzhen) Ltd
Principal place of business of subsidiary	UNITED STATES	EGYPT	Indonesia	CHINA
Country of incorporation or residence of subsidiary	UNITED STATES	EGYPT	Indonesia	CHINA
Identification number of foreign subsidiary in country of incorporation or residence			NA	NA

Disclosure of joint ventures [Table]

..(1)

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

Joint ventures [Axis]	1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Latest audited balance sheet date	31/03/2019	31/03/2018
Disclosure of joint ventures [Abstract]		
Disclosure of joint ventures [Line items]		
Name of joint venture	Yamuna Electronics Manufacturing Cluster Private Limited	YAMUNA ELECTRONICS MANUFACTURING CLUSTER PRIVATE LIMITED
Country of incorporation of joint venture	INDIA	INDIA
CIN of joint venture	U74999DL2016PTC290443	U74999DL2016PTC290443
Number of shares held of joint venture	[shares] 62,27,939	[shares] 1,15,07,678
Amount of investment in joint venture	62.27	115.07
Latest audited balance sheet date	31/03/2019	31/03/2018
Whether joint venture has been considered in consolidation	Yes	Yes
Proportion of ownership interest in joint venture	45.33%	43.37%
Proportion of voting rights held in joint venture	45.33%	43.37%

Disclosure of associates [Table]

..(1)

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

Associates [Axis]	1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of associates [Abstract]		
Disclosure of associates [Line items]		
Name of associate entity	MagicTel Solutions Private Limited	MAGICTEL SOLUTIONS PRIVATE LIMITED
Country of incorporation of associate	INDIA	INDIA
CIN of associate entity	U72200DL2012PTC246311	U72200DL2012PTC246311
Latest audited balance sheet date	31/03/2019	31/03/2018
Whether associate has been considered in consolidation	Yes	Yes
Proportion of ownership interest in associate	25.00%	25.00%
Proportion of voting rights held in associate	25.00%	25.00%
Amount of investment in associate	0.03	0.03
Number of shares held of associate	[shares] 2,500	[shares] 2,500
Latest audited balance sheet date	31/03/2019	31/03/2018

Details of subsidiaries liquidated or sold during year [Table]

..(1)

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

Subsidiaries liquidated or sold during year [Axis]	1
	01/04/2018 to 31/03/2019
Details of subsidiaries liquidated or sold during year [Abstract]	
Details of subsidiaries liquidated or sold during year [LineItems]	
Name of subsidiary liquidated or sold during year	LAVA Technology S.A.E.
Country of incorporation or residence of subsidiary liquidated or sold during year	EGYPT
Nature of issuing authority in country of incorporation or residence foreign subsidiary liquidated or sold during year	The Company has closed its subsidiary company named LAVA Technology S.A.E. in Egypt w.e.f 1st April, 2018.

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	[pure] 17	[pure] 19
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	Yes	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	Yes	Yes
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	Yes	Yes
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[613400] Notes - Consolidated Financial Statements**Disclosure of details of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	1	2	3	4
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	Lava International (HK) Ltd.	LavaTechnologies DMCC.	Xolo International (H.K.) Ltd.	Lava International (Thailand) Co. Ltd.
Principal place of business of subsidiary consolidated	HONG KONG	Dubai	HONG KONG	Thailand
Country of incorporation or residence of subsidiary consolidated	HONG KONG	Dubai	HONG KONG	Thailand
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2018	31/03/2018	31/03/2018	31/03/2018
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	100.00%	100.00%	100.00%	97.00%
Proportion of voting power held in subsidiary consolidated	100.00%	100.00%	100.00%	97.00%

Disclosure of details of subsidiaries [Table]

..(2)

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

Subsidiaries [Axis]	5	6	7	8
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	Lava Mobility (Private) Limited	Lava International (Nepal) Private Ltd	Lava International DMCC Dubai	Lava Mobile Mexico S.DE R.L. DE C.V.
Principal place of business of subsidiary consolidated	Sri Lanka	NEPAL	Dubai	MEXICO
Country of incorporation or residence of subsidiary consolidated	Sri Lanka	NEPAL	Dubai	MEXICO
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2018	31/03/2018	31/03/2018	31/03/2018
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	100.00%	100.00%	100.00%	99.00%
Proportion of voting power held in subsidiary consolidated	100.00%	100.00%	100.00%	99.00%

Disclosure of details of subsidiaries [Table]

..(3)

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

Subsidiaries [Axis]	9	10	11	12
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	Lava International (Myanmar) Co. Ltd.	Pt. Lava Mobile Indonesia	Lava International (Bangladesh) Ltd.	Lava Technologies LLC (USA)
Principal place of business of subsidiary consolidated	Myanmar	Indonesia	BANGLADESH	UNITED STATES
Country of incorporation or residence of subsidiary consolidated	Myanmar	Indonesia	BANGLADESH	UNITED STATES
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2018	31/03/2018	31/03/2018	31/03/2018
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	99.00%	95.00%	99.99%	90.00%
Proportion of voting power held in subsidiary consolidated	99.00%	95.00%	99.99%	90.00%

Disclosure of details of subsidiaries [Table]

..(4)

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

Subsidiaries [Axis]	13	14	15	16
	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 details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	L A V A ENTERPRISES LIMITED	S O J O DISTRIBUTION PRIVATE LIMITED	SOJO INFOTEL PRIVATE LIMITED	S O J O MANUFACTURING SERVICES PRIVATE LIMITED
Principal place of business of subsidiary consolidated	INDIA	INDIA	INDIA	INDIA
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA	INDIA	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2018	31/03/2018	31/03/2018	31/03/2018
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	99.05%	90.00%	90.00%	99.95%
Proportion of voting power held in subsidiary consolidated	99.05%	90.00%	90.00%	99.88%

Disclosure of details of subsidiaries [Table]

..(5)

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

Subsidiaries [Axis]	17
	01/04/2018 to 31/03/2019
Disclosure of details of subsidiaries [Abstract]	
Disclosure of details of subsidiaries [LineItems]	
Name of subsidiary consolidated	S O J O MANUFACTURING SERVICES (AP) PRIVATE LIMITED
Principal place of business of subsidiary consolidated	INDIA
Country of incorporation or residence of subsidiary consolidated	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2018
Description of reason why using different reporting date or period for subsidiary consolidated	NA
Proportion of ownership interest in subsidiary consolidated	99.97%
Proportion of voting power held in subsidiary consolidated	99.97%

Disclosure of details of entities consolidated [Table]

..(1)

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

Entities consolidated [Axis]	1	2	3	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 additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Lava International Limited	Lava Enterprises Limited	Sojo Distribution Private Limited	Sojo Manufacturing Services (A.P.) Private Limited
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	9,660.14	51.42	0.03	28.78
Net assets of entity as percentage of consolidated net assets	76.95%	0.41%	0.00%	0.23%
Amount of share in profit or loss of entity consolidated	195.37	-0.04	-0.04	-0.81
Share in profit or loss of entity as percentage of consolidated profit or loss	26.70%	-0.01%	-0.01%	-0.11%
Amount of share in other comprehensive income consolidated	161.21	0	0	0
Share in other comprehensive income consolidated	-91.48%	0.00%	0.00%	0.00%
Amount of share in comprehensive income consolidated	356.57	-0.04	-0.04	-0.81
Share in comprehensive income consolidated	39.27%	0.00%	0.00%	-0.09%

Disclosure of details of entities consolidated [Table]

..(2)

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

Entities consolidated [Axis]	5	6	7	8
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Sojo Manufacturing Services Private Limited	Sojo Infotel Private Limited	LAVA International (H.K.) Limited	Xolo International (H.K.) Limited
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	20.94	0.03	3,416.69	46.02
Net assets of entity as percentage of consolidated net assets	0.17%	0.00%	27.22%	0.37%
Amount of share in profit or loss of entity consolidated	-0.16	-0.06	918.89	1.1
Share in profit or loss of entity as percentage of consolidated profit or loss	-0.02%	-0.01%	125.57%	0.15%
Amount of share in other comprehensive income consolidated	0	0	918.89	0
Share in other comprehensive income consolidated	0.00%	0.00%	0.00%	0.00%
Amount of share in comprehensive income consolidated	-0.16	-0.06	918.89	1.1
Share in comprehensive income consolidated	-0.02%	-0.01%	101.20%	0.12%

Disclosure of details of entities consolidated [Table]

..(3)

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

Entities consolidated [Axis]	9	10	11	12
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Lava Technologies DMCC	X O L O Technologies (Shenzhen) Limited*	Pt. Lava Mobile Indonesia	Lava International DMCC, UAE
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	567.83	284.4	-415.86	-13.33
Net assets of entity as percentage of consolidated net assets	4.52%	2.27%	-3.31%	-0.11%
Amount of share in profit or loss of entity consolidated	145.98	-101.85	-95.98	180.21
Share in profit or loss of entity as percentage of consolidated profit or loss	19.95%	-13.92%	-131200.00%	24.63%
Amount of share in other comprehensive income consolidated	0	0	0	0
Share in other comprehensive income consolidated	0.00%	0.00%	0.00%	0.00%
Amount of share in comprehensive income consolidated	145.98	-101.85	-95.98	180.21
Share in comprehensive income consolidated	16.08%	-11.22%	-105700.00%	19.85%

Disclosure of details of entities consolidated [Table]

..(4)

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

Entities consolidated [Axis]	13	14	15	16
	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 additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Lava Mobility (Private) Limited, Sri Lanka	Lava Mobile Mexico S.DER.L. DE C.V.	Lava International (Myanmar) Co. Limited	Lava International (Thailand) Co Limited*
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	3.53	-137	1.31	27.75
Net assets of entity as percentage of consolidated net assets	0.03%	-1.09%	0.01%	0.22%
Amount of share in profit or loss of entity consolidated	0.82	-79.75	0	8.71
Share in profit or loss of entity as percentage of consolidated profit or loss	0.11%	-10.90%	0.00%	1.19%
Amount of share in other comprehensive income consolidated	0	0	0	0
Share in other comprehensive income consolidated	0.00%	0.00%	0.00%	0.00%
Amount of share in comprehensive income consolidated	0.82	-79.75	0	8.71
Share in comprehensive income consolidated	0.09%	-8.76%	0.00%	0.96%

Disclosure of details of entities consolidated [Table]

..(5)

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

Entities consolidated [Axis]	17	18	19	20
	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 additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Lava international (Nepal) Private Limited*	Lava International (Bangladesh) Limited*	Lava Tecnologias LLC (USA)	LCG
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	-2.21	8.85	-80.84	68.08
Net assets of entity as percentage of consolidated net assets	-0.02%	0.07%	-0.64%	0.54%
Amount of share in profit or loss of entity consolidated	1.38	-1.26	0	-4.51
Share in profit or loss of entity as percentage of consolidated profit or loss	0.19%	-0.17%	0.00%	-0.62%
Amount of share in other comprehensive income consolidated	0	0	0	0
Share in other comprehensive income consolidated	0.00%	0.00%	0.00%	0.00%
Amount of share in comprehensive income consolidated	1.38	-1.26	0	-4.51
Share in comprehensive income consolidated	0.15%	-0.14%	0.00%	-0.50%

Disclosure of details of entities consolidated [Table]

..(6)

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

Entities consolidated [Axis]	21	22	23	24
	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 additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Lava Tecnologias LLC (USA)	MagicTel Solutions Private Limited	"Yamuna Electronics Manufacturing Cluster Private Limited (YEMCPL)" "Yamuna Electronics Manufacturing Cluster Private Limited (YEMCPL)"	Lava employee welfare trust
Type of entity consolidated	Indian Associate	Indian Joint Venture	Indian Joint Venture	Non Controlling Interests In All Subsidiaries
Amount of net assets of entity consolidated	29.66	21.26	48.17	0.16
Net assets of entity as percentage of consolidated net assets	0.24%	0.17%	0.38%	0.00%
Amount of share in profit or loss of entity consolidated	1.95	-2.82	0.68	-0.68
Share in profit or loss of entity as percentage of consolidated profit or loss	0.27%	-0.39%	0.09%	-0.09%
Amount of share in other comprehensive income consolidated	0	0	0	0
Share in other comprehensive income consolidated	0.00%	0.00%	0.00%	0.00%
Amount of share in comprehensive income consolidated	1.95	-2.82	0.68	-0.68
Share in comprehensive income consolidated	0.21%	-0.31%	0.07%	-0.07%

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

	01/04/2018 to 31/03/2019
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

[611400] Notes - Separate financial statements**Disclosure of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Lava International (HK) Ltd.	Lava International (HK) Ltd.	LavaTechnologies DMCC.	LavaTechnologies DMCC.
Identification number of foreign subsidiary in country of incorporation or residence		NA		NA
Principal place of business of subsidiary	HONG KONG	HONG KONG	Dubai	Dubai
Country of incorporation or residence of subsidiary	HONG KONG	HONG KONG	Dubai	Dubai
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

Disclosure of subsidiaries [Table]

..(2)

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

Subsidiaries [Axis]	3		4	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Xolo International (H.K.) Ltd.	Xolo International (H.K.) Ltd.	Lava International (Thailand) Co. Ltd.	Lava International (Thailand) Co. Ltd.
Identification number of foreign subsidiary in country of incorporation or residence		NA		NA
Principal place of business of subsidiary	HONG KONG	HONG KONG	Thailand	Thailand
Country of incorporation or residence of subsidiary	HONG KONG	HONG KONG	Thailand	Thailand
Proportion of ownership interest in subsidiary	100.00%	100.00%	97.00%	97.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	97.00%	97.00%

Disclosure of subsidiaries [Table]

..(3)

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

Subsidiaries [Axis]	5		6	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Lava Mobility (Private) Limited	Lava Mobility (Private) Limited	Lava International (Nepal) Private Ltd	Lava International (Nepal) Private Ltd
Identification number of foreign subsidiary in country of incorporation or residence		NA		NA
Principal place of business of subsidiary	Sri Lanka	Sri Lanka	NEPAL	NEPAL
Country of incorporation or residence of subsidiary	Sri Lanka	Sri Lanka	NEPAL	NEPAL
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

Disclosure of subsidiaries [Table]

..(4)

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

Subsidiaries [Axis]	7		8	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Lava International DMCC Dubai	Lava International DMCC Dubai	Lava Mobile Mexico S.DE R.L. DE C.V.	Lava Mobile Mexico S.DE R.L. DE C.V.
Identification number of foreign subsidiary in country of incorporation or residence		NA		NA
Principal place of business of subsidiary	Dubai	Dubai	MEXICO	MEXICO
Country of incorporation or residence of subsidiary	Dubai	Dubai	MEXICO	MEXICO
Proportion of ownership interest in subsidiary	100.00%	100.00%	99.00%	99.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	99.00%	99.00%

Disclosure of subsidiaries [Table]

..(5)

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

Subsidiaries [Axis]	9		10	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Lava International (Myanmar) Co. Ltd.	Lava International (Myanmar) Co. Ltd.	Pt. Lava Mobile Indonesia	Pt. Lava Mobile Indonesia
Identification number of foreign subsidiary in country of incorporation or residence		NA		NA
Principal place of business of subsidiary	Myanmar	Myanmar	Indonesia	Indonesia
Country of incorporation or residence of subsidiary	Myanmar	Myanmar	Indonesia	Indonesia
Proportion of ownership interest in subsidiary	99.00%	99.00%	95.00%	95.00%
Proportion of voting rights held in subsidiary	99.00%	99.00%	95.00%	95.00%

Disclosure of subsidiaries [Table]

..(6)

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

Subsidiaries [Axis]	11		12	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Lava International (Bangladesh) Ltd.	Lava International (Bangladesh) Ltd.	LAVA ENTERPRISES LIMITED	LAVA ENTERPRISES LIMITED
CIN of subsidiary company			U64100DL2013PLC260008	U64100DL2013PLC260008
Identification number of foreign subsidiary in country of incorporation or residence		NA		NA
Principal place of business of subsidiary	BANGLADESH	BANGLADESH	INDIA	INDIA
Country of incorporation or residence of subsidiary	BANGLADESH	BANGLADESH	INDIA	INDIA
Proportion of ownership interest in subsidiary	99.99%	99.99%	99.05%	99.05%
Proportion of voting rights held in subsidiary	99.99%	99.99%	99.05%	99.05%

Disclosure of subsidiaries [Table]

..(7)

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

Subsidiaries [Axis]	13		14	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	SOJO DISTRIBUTION PRIVATE LIMITED	SOJO DISTRIBUTION PRIVATE LIMITED	SOJO INFOTEL PRIVATE LIMITED	SOJO INFOTEL PRIVATE LIMITED
CIN of subsidiary company	U74999DL2016PTC300501	U74999DL2016PTC300501	U74999DL2016PTC302026	U74999DL2016PTC302026
Principal place of business of subsidiary	INDIA	INDIA	INDIA	INDIA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	90.00%	90.00%	90.00%	90.00%
Proportion of voting rights held in subsidiary	90.00%	90.00%	90.00%	90.00%

Disclosure of subsidiaries [Table]

..(8)

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

Subsidiaries [Axis]	15		16	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	S O J O MANUFACTURING SERVICES PRIVATE LIMITED	S O J O MANUFACTURING SERVICES PRIVATE LIMITED	S O J O MANUFACTURING SERVICES (AP) PRIVATE LIMITED	S O J O MANUFACTURING SERVICES (AP) PRIVATE LIMITED
CIN of subsidiary company	U74999DL2016PTC300776	U74999DL2016PTC300776	U74999DL2016PTC300552	U74999DL2016PTC300552
Principal place of business of subsidiary	INDIA	INDIA	INDIA	INDIA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	99.95%	99.88%	99.97%	99.97%
Proportion of voting rights held in subsidiary	99.95%	99.88%	99.97%	99.97%

Disclosure of subsidiaries [Table]

..(9)

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

Subsidiaries [Axis]	17		18	19
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Lava Technologies LLC (USA)	Lava Technologies Egypt	P T L C G Telecommunication and Technology	Xolo Technology (Shenzhen) Ltd
Identification number of foreign subsidiary in country of incorporation or residence			NA	NA
Principal place of business of subsidiary	UNITED STATES	EGYPT	Indonesia	CHINA
Country of incorporation or residence of subsidiary	UNITED STATES	EGYPT	Indonesia	CHINA
Proportion of ownership interest in subsidiary	100.00%	90.00%	80.00%	70.00%
Proportion of voting rights held in subsidiary	100.00%	90.00%	80.00%	70.00%

Disclosure of joint ventures [Table]

..(1)

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

Joint ventures [Axis]	1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of joint ventures [Abstract]		
Disclosure of joint ventures [Line items]		
Name of joint venture	Yamuna Electronics Manufacturing Cluster Private Limited	YAMUNA ELECTRONICS MANUFACTURING CLUSTER PRIVATE LIMITED
CIN of joint venture	U74999DL2016PTC290443	U74999DL2016PTC290443
Country of incorporation of joint venture	INDIA	INDIA
Proportion of ownership interest in joint venture	45.33%	43.37%
Proportion of voting rights held in joint venture	45.33%	43.37%

Disclosure of associates [Table]

..(1)

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

Associates [Axis]	1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of associates [Abstract]		
Disclosure of associates [Line items]		
Name of associate entity	MagicTel Solutions Private Limited	MAGICTEL SOLUTIONS PRIVATE LIMITED
CIN of associate entity	U72200DL2012PTC246311	U72200DL2012PTC246311
Country of incorporation of associate	INDIA	INDIA
Proportion of ownership interest in associate	25.00%	25.00%
Proportion of voting rights held in associate	25.00%	25.00%

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 separate financial statements [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Disclosure of associates [TextBlock]		
Method used to account for investments in subsidiaries	Equity	Equity
Method used to account for investments in joint ventures	Equity	Equity
Method used to account for investments in associates	Equity	Equity

[610800] Notes - Related party**Disclosure of transactions between related parties [Table]**

..(1)

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

Categories of related parties [Axis] Related party [Axis]	Entities with joint control or significant influence over entity [Member]			
	2		4	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Momagic Technologies Private Limited	Momagic Technologies Private Limited	Am express worldwide Logistics (Partnership Firm)	Am express worldwide Logistics (Partnership Firm)
Description of nature of transactions with related party	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts
Description of nature of related party relationship	Entities with joint control or significant influence over entity	Joint venture	Enterprises owned or significantly influenced by key management personnel or their relatives :	Enterprises owned or significantly influenced by key management personnel or their relatives :
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Services received related party transactions				0.76
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0.27	1.09
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]		Associates [Member]	
	5		1	
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Ottomate International Private Limited	Ottomate International Private Limited	MagicTel Solutions Private Limited	MagicTel Solutions Private Limited
Description of nature of transactions with related party	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts
Description of nature of related party relationship	Enterprises owned or significantly influenced by key management personnel or their relatives :	Enterprises owned or significantly influenced by key management personnel or their relatives :	Associate	Associate
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Sales of property and other assets, related party transactions		0.16		
Revenue from rendering of services related party transactions			22.66	76.51
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0.16	0.16	0	0
Amounts receivable related party transactions	0	0	1.83	5.98
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	Joint ventures where entity is venturer [Member]		Key management personnel of entity or parent [Member]	
	3		7	
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Yamuna Electronics Manufacturing Cluster Private Limited (YEMCPL)	Yamuna Electronics Manufacturing Cluster Private Limited (YEMCPL)	Mr. Hari Om Rai - Managing director	Mr. Hari Om Rai - Managing director
Description of nature of transactions with related party	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts
Description of nature of related party relationship	Joint venture	Joint venture	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(4)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	8		9	
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. Shailendra Nath Rai - Whole time director	Mr. Shailendra Nath Rai - Whole time director	Mr. Vishal Sehgal - Director	Mr. Vishal Sehgal - Director
Description of nature of transactions with related party	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(5)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	10		11	
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. Vinod Rai -Independent director (with effect from 24 July 2017)	Mr. Sunil Bhalla - Non Executive director w.e.f. 21 December 2017 (Whole time director till 20 December 2017)	Mrs. Chitra Gouri Lal - Independent director (with effect from 24 July 2017)	Mr. Vivek Mani Tripathi - Whole time director (from 1 December 2016 to 7 May 2017)
Description of nature of transactions with related party	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(6)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	12		13	
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. Rahul Kansal - Independent director (with effect from 24 July 2017)	Mr. Vinod Rai - Independent director (with effect from 24 July 2017)	Mr. Vineet Jain - Independent director (with effect from 16 September 2016)	Mrs. Chitra Gouri Lal - Independent director (with effect from 24 July 2017)
Description of nature of transactions with related party	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(7)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	14		15	
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. Ritesh Suneja – Director Finance w.e.f. 20 August 2018 (Chief Financial Officer till 19 August 2018)	Mr. Rahul Kansal – Independent director (with effect from 24 July 2017)	Mr. Rati Ram – Chief Financial Officer (with effect from 1 November, 2018).	Mrs. Neerja Wable –Independent director (with effect from 21 June 2017 to 8 February 2018)
Description of nature of transactions with related party	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(8)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	16		17	
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. Saurabh Misra - Company Secretary (with effect from 20 August 2018 to 2 November 2018)	Mr. Vineet Jain - Independent director (with effect from 16 September 2016)	Mr. Bharat Mishra - Company Secretary (with effect from 19 March 2019)	Mr. Ritesh Suneja - Director Finance w.e.f. 20 August 2018 (Chief Financial Officer till 19 August 2018)
Description of nature of transactions with related party	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(9)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	Related party [Axis]	18	19	20
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. Zikai Huang - Director of Subsidiary	Mr. Rati Ram – Chief Financial Officer (with effect from 1 November, 2018).	Mr. Rajendra Singh Bedi – Company Secretary (up to 30 April 2017)	Mr. Rohit Kashyap - Company Secretary (from 1 May 2017 to 23 February 2018)
Description of nature of transactions with related party	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(10)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			Other related parties [Member]
	21	22	23	6
Related party [Axis]	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. Saurabh Misra - Company Secretary (with effect from 20 August 2018 to 2 November 2018)	Mr. Bharat Mishra - Company Secretary (with effect from 19 March 2019)	Mr. Zikai Huang - Director of Subsidiary	Lava Employee Welfare Trust
Description of nature of transactions with related party	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Controlled trust
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(11)

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

Categories of related parties [Axis]	Other related parties [Member]
Related party [Axis]	6
	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	Lava Employee Welfare Trust
Description of nature of transactions with related party	As per enclosed notes to accounts
Description of nature of related party relationship	Controlled trust
Related party transactions [Abstract]	
Purchases of goods related party transactions	0
Other related party transactions contribution received	0
Outstanding balances for related party transactions [Abstract]	
Amounts payable related party transactions	0
Amounts receivable related party transactions	0
Outstanding commitments made by entity, related party transactions	0
Outstanding commitments made on behalf of entity, related party transactions	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0
Expense recognised during period for bad and doubtful debts for related party transaction	0

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of related party [TextBlock]	Textual information (15) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

Textual information (15)

Disclosure of related party [Text Block]

30 Related parties disclosures

In accordance with the requirements of Ind AS 24 on "Related party disclosures" the names of related party whose control exist and/or with whom transactions have taken place during the year and description of the relationship, as identified and certified by the management are as below:

Names of related parties and related party relationship

Sr.No.	Related Party	Country of Incorporation	Nature of Relationship	
			31 March 2019	31 March 2018
1	MagicTel Solutions Private Limited	India	Associate	Associate
2	Yamuna Electronics Manufacturing Cluster Private Limited (YEMCPL)	India	Joint venture (Indirect)	Joint venture (Indirect)
3	Am express worldwide Logistics (Partnership Firm)	India	Enterprises owned or significantly influenced by key management personnel or their relatives :	Enterprises owned or significantly influenced by key management personnel or their relatives :
4	Ottomate International Private Limited	India	Enterprises owned or significantly influenced by key management personnel or their relatives	Enterprises owned or significantly influenced by key management personnel or their relatives
5	Key Management Personnel :			
	Mr. Hari Om Rai - Managing director			

Mr. Shailendra
Nath Rai - Whole
time director

Mr. Vishal Sehgal -
Whole time director

Mr. Sunil Bhalla -
Non Executive
director w.e.f. 21
December 2017
(Whole time
director till 20
December 2017)

Mr. Vivek Mani
Tripathi - Whole
time director (from
1 December 2016
to 7 May 2017)

Mr. Vinod Rai
-Independent
director (with effect
from 24 July 2017)

Mrs. Chitra Gouri
Lal - Independent
director (with effect
from 24 July 2017)

Mr. Rahul Kansal -
Independent
director (with effect
from 24 July 2017)

Mrs. Neerja Wable
-Independent
director (with effect
from 21 June 2017
to 8 February 2018)

Mr. Vineet Jain –
Independent
director (with effect
from 16 September
2016)

Mr. Ritesh Suneja –
Chief Financial
Officer till 19
August 2018

Mr. Rati Ram -
Chief Financial
Officer (from 1
November 2018 to
1 August 2019)

Mr. Asitava Bose -
Chief Financial
Officer (with effect
from 9 August
2019)

Mr. Rajendra Singh
Bedi – Company
Secretary (up to 30
April 2017)

Mr. Rohit Kashyap -
Company Secretary
(from 1 May 2017
to 23 February
2018)

Mr. Saurabh Misra -
Company Secretary
(with effect from 20
August 2018 upto 2
November 2018)

Mr. Bharat Mishra -
Company Secretary
(with effect from 19
March 2019)

Mr. Zikai Huang -
Director of
Subsidiary

Nature of transaction	Joint Venture	
	2018-19	2017-18

A. Transactions

Investment made In
joint venture

Yamuna Electronics Manufacturing Cluster Private Limited (YEMCPL)	2.04	2.70
---	------	------

Nature of transaction	Associate	Parties in which Key Management Personnel of the Group are interested	
		2018-19	2017-18
Sale of Services			
MagicTel Solutions Private Limited	22.66	76.51	-
Expenses incurred on behalf of the Group			
Am Express worldwide Logistics	-	-	-

Sale of property, plant and equipment				
Ottomate International Private Limited	-	-	-	0.16
Services taken				
Am Express worldwide Logistics	-	-	-	0.76

b) Outstanding Balances with related parties

Nature of transaction	Associate		Parties in which Key Management Personnel of the Group are interested	
	31 March 2018	31 March 2019	31 March 2018	
B. Amount due to / from related parties				
Receivables				
MagicTel Solutions Private Limited	1.83	5.98		
Ottomate International Private Limited			0.16	0.16
Payables				
Am Express worldwide Logistics	-	-	0.27	1.09

c) Key management personnel compensation

Nature of transaction	2017-18		Remuneration of Key Management Personnel	
	2018-19			
Short-term employee benefits			28.42	74.00
Post-employment benefits			1.46	5.52

All transactions with related parties are made on terms equivalent to those that prevail in arm's length transactions. Outstanding balances at the year-end are

unsecured and their settlement occurs in cash. For the year ended 31 March 2019 and 31 March 2018, the Group has not recorded any impairment of receivables relating to amounts owed by related parties.

[611700] Notes - Other provisions, contingent liabilities and contingent assets

Disclosure of contingent liabilities [Table]

..(1)

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

Classes of contingent liabilities [Axis]	Tax contingent liability [Member]		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	Textual information (16) [See below]	Textual information (17) [See below]	Refer to child member	Refer to child member
Estimated financial effect of contingent liabilities	372.44	347.52	233.54	417.81

Disclosure of contingent liabilities [Table]

..(2)

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

Classes of contingent liabilities [Axis]	Indemnity for guarantees given by bank [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	Bank guarantees	Bank guarantees
Estimated financial effect of contingent liabilities	233.54	417.81

Disclosure of other provisions [Table]

..(1)

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

Classes of other provisions [Axis]	Other provisions, others [Member]			Other provisions, others 1 [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	
Disclosure of other provisions [Abstract]				
Disclosure of other provisions [Line items]				
Reconciliation of changes in other provisions [Abstract]				
Changes in other provisions [Abstract]				
Other increase decrease in other provisions	-32.31	-120.58		-32.31
Total changes in other provisions	-32.31	-120.58		-32.31
Other provisions at end of period	322.93	355.24	475.82	322.93
Description of other provisions, others	Refer to child member	Refer to child member		Provision for warranties Provision for decommissioning liabilities

Disclosure of other provisions [Table]

..(2)

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

Classes of other provisions [Axis]	Other provisions, others 1 [Member]	
	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of other provisions [Abstract]		
Disclosure of other provisions [Line items]		
Reconciliation of changes in other provisions [Abstract]		
Changes in other provisions [Abstract]		
Other increase decrease in other provisions	-120.58	
Total changes in other provisions	-120.58	
Other provisions at end of period	355.24	475.82
Description of other provisions, others	Provision for warranties Provision for decommissioning liabilities	

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

	01/04/2018 to 31/03/2019	
	01/04/2018 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]	Textual information (18) [See below]	
Disclosure of other provisions [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes

Textual information (16)**Description of nature of obligation, contingent liabilities**

- (i) Sales tax demands [refer note (a)] (amount paid under protest Rs. 72.78 million (31 March 2018: Rs.60.16 million) (ii) Others [refer note (b)] (amount paid under protest Rs. 143.27 million (31 March 2018: Rs.143.27 million)

Textual information (17)**Description of nature of obligation, contingent liabilities**

- (i) Sales tax demands [refer note (a)] (amount paid under protest Rs. 72.78 million (31 March 2018: Rs.60.16 million) (ii) Others [refer note (b)] (amount paid under protest Rs. 143.27 million (31 March 2018: Rs.143.27 million)

Textual information (18)

Disclosure of other provisions, contingent liabilities and contingent assets [Text Block]

(b) Capital and other commitments

31	31
March	March
2019	2018

(a) Estimated amount of contracts to be executed on capital account [net of capital advances amounting to NIL million (31 March 2018: 0.19 million) and not provided for]

0.13	5.32
------	------

(c) Contingent liabilities

31	31
March	March
2019	2018

Bank guarantees

233.54	417.81
--------	--------

Claims against the Group not acknowledged as debts (excluding cases where the possibility of any outflow in settlement is remote):

(i) Sales tax demands [refer note (a)] (amount paid under protest Rs. 72.78 million (31 March 2018: Rs.60.16 million)

229.17	204.25
--------	--------

(ii) Others [refer note (b)] (amount paid under protest Rs. 143.27 million (31 March 2018: Rs.143.27 million)

143.27	143.27
--------	--------

605.98	765.33
--------	--------

(a) Sales tax demands

• The Hon'ble Supreme Court of India vide its order dated 17 December 2014 in the case of State of Punjab Vs. Nokia India Pvt. Limited, has held that the mobile charger contained in the mobile phone retail pack is an independent part and shall be separately charged to VAT at rate as applicable to the chargers. The appellant has already approached the Hon'ble Supreme Court in a review petition challenging the judgement. In view of this judgement, the VAT Authorities of various states have raised demands along with interest and penalties aggregating to Rs. 187.46 million (31 March 2018: Rs. 175.97 million). The Holding Company has filed appeal against these demands. Amount paid under protest against demands amounting to Rs. 63.07 million (31 March 2018: Rs. 52.17 million) have been disclosed under balance with statutory/government authorities in other assets.

Based on the legal assessment, management believes that the possibility of materialising sales tax demands is low. Accordingly, no provision is made in the financial statements for such demands.

- Sales tax demands received of Rs 41.71 million (31 March 2018 : Rs. 28.28 million) (amount paid under

protest of Rs 9.71 million (31 March 2018 : Rs. 7.99 million)) from various sales tax authorities for which the management believes that the possibility of materializing the demand is remote.

(This space has been intentionally left blank)

(b) Others

- M/s Telefonaktiebolaget LM Ericsson ('Ericsson') filed a suit for infringement of patents against the Holding Company in the month of March 2015. The said Suit was part of the series of suits being filed by Ericsson against many mobile handset manufacturers in India. During 2015, the Holding Company has filed a counter civil suit against Telefonaktiebolaget LM Ericsson ('Ericsson') before the Hon'ble District Court, Gautam Budh Nagar due to certain breaches.

Subsequent to Holding Company's institution of the suit in the District Court of Gautam Buddha Nagar, Ericsson has filed a suit for permanent injunction against the Holding Company before Hon'ble High Court, Delhi, on 23 March 2015 for infringement of Ericsson's certain patents.

Hon'ble District Court, Gautam Budh Nagar has issued notice to Ericsson. Before Ericsson filed its written statement, on application of the parties, Hon'ble Supreme Court ordered for transfer of the matter to Delhi High Court vide its order dated 31 July 2015 and the same is clubbed with the pending suit of Ericsson before the Delhi High Court.

Hon'ble High Court, Delhi vide its order dated 22 June 2016 has passed an interim order wherein the Holding Company was enjoined from manufacturing, importing, selling its devices, subject to the condition of deposit of Rs. 300.00 million with the Registrar General of Delhi High Court. However, the operation of Interim Order was stayed till the final disposal of the main suit. The Holding Company has complied with the said order and deposited a sum of Rs. 300.00 million. Presently the aforesaid appeal is pending adjudication before the Delhi High Court and the suit is now posted for final arguments in January 2020. Based on legal advice the Holding Company does not expect any financial statement exposure upon final settlement and accordingly no provision has been made in the financial statement of the Group.

Apart from above, there is no claim/case being contested with any other standard essential patent providers and the Holding Company is confident that there is no infringement of patents.

- In certain States, an entry tax is levied on receipt of material from outside the State. This position has been challenged by the Holding Company in the respective States, on the grounds that the specific entry tax is ultra vires the Constitution. The Holding Company has been paying entry tax and recording the amount of Rs. 143.27 million (31 March 2018: Rs 143.27 million) as recoverable. The amount has been disclosed under "Balance with statutory/government authorities". The Holding Company based on legal opinion is of the view that the entry tax being paid is not constitutional and the Holding Company expects the refund ultimately.

- On 01.07.2017, Research and Collaboration Agreement ('RCA') was executed between the Holding Company, Mintellectuals LLP and Nokia Technologies as a confirming party. Under the RCA, the parties were to explore and work towards the possibility of technical and research collaborations between Mintellectuals/Nokia and the Holding Company. The Holding Company made payments to Mintellectuals LLP under the RCA, with a view to receive the Research and Collaboration deliverables envisaged under

the Agreement. The Parties also agreed not to challenge/assert any legal rights in relation to Technically Necessary Patents during the term of this agreement. The payments in question were being made by the Holding Company in lieu of the executory consideration/promise/obligation of Mintellectuals/Nokia to enable and assist research and collaboration in terms of the RCA. However, it is a matter of fact that nothing under the RCA was ever delivered by Mintellectuals/Nokia Technologies to the Holding Company. As a result, the Holding Company declared the RCA as frustrated and repudiated. As a result of the dispute between Mintellectuals and the Holding Company, Mintellectuals initiated arbitration proceedings for recovery of amounts allegedly due to it under the RCA. The Holding Company has denied liability to pay any amount to Mintellectuals and also sought refund of the entire amounts already paid on the ground that the Agreement stood frustrated/repudiated. Since Mintellectuals has categorically denied any research and collaboration benefit to the Holding Company under the RCA and has in fact taken a stand there is no research and collaboration deliverable under the scope of the agreement. The aforesaid arbitration proceedings are going on. Management has also taken legal opinion from the lawyers and accordingly this amount of Rs. 156.19 million paid by Holding Company under this agreement is fully recoverable on good legal grounds.

· Other claims against the Company, not acknowledged as debt towards a legal claim filed by vendor is NIL (31 March 2018: Rs. 70.00 million).

[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

Disclosure of terms and conditions of share-based payment arrangement [Table]

..(1)

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

Types of share-based payment arrangements [Axis]	1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of terms and conditions of share-based payment arrangement [Abstract]		
Disclosure of terms and conditions of share-based payment arrangement [Line items]		
Description of share-based payment arrangement	Employee Stock Option Plan	Employee Stock Option Plan
Description of vesting requirements for share-based payment arrangement	The employee should be on the roll of the Company	The employee should be on the roll of the Company
Description of maximum term of options granted for share-based payment arrangement	2 years	2 years
Description of method of settlement for share-based payment arrangement	Equity	Equity
Number of instruments granted in share-based payment arrangement	[pure] 1,03,43,100	[pure] 1,03,43,100

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 share-based payment arrangements [TextBlock]	Textual information (19) [See below]		
Whether there are any share based payment arrangement	Yes	Yes	
Disclosure of terms and conditions of share-based payment arrangement [TextBlock]			
Disclosure of terms and conditions of share-based payment arrangement [Abstract]			
Disclosure of number and weighted average exercise prices of share options [TextBlock]			
Number of share options outstanding in share based payment arrangement [Abstract]			
Number of share options granted in share-based payment arrangement	[pure] 0	[pure] 32,59,800	
Number of share options exercised in share-based payment arrangement	[pure] -10,000	[pure] -5,18,520	
Total changes of number of share options outstanding in share based payment arrangement	[pure] -10,000	[pure] 27,41,280	
Number of share options outstanding in share-based payment arrangement at end of period	[pure] 50,36,840	[pure] 50,46,840	[pure] 23,05,560
Weighted average share price	37.63	37.63	

Textual information (19)

Disclosure of share-based payment arrangements [Text Block]

32 Employee stock option plans:

The plans existing during the year are as follows :

Number of options approved 10,343,100

Method of settlement (Cash / Equity) Equity

Vesting conditions The employee should be on roll of the Company

The details of activity under ESOP Schemes have been summarized below:

	31 March 2019		31 March 2018	
	Number of options	Weighted average exercise price	Number of options	Weighted average exercise price
Outstanding at the beginning of year	5,046,840	41.62	2,305,560	30.88
Options granted during the year	-	-	3,259,800	43.81
Exercised / Settled during the year	10,000	43.81	518,520	7.62
Outstanding at the end of the year	5,036,840	41.62	5,046,840	41.62
Exercisable as at end of the year	5,036,840	41.62	1,787,040	37.63

The details of the ESOP outstanding are as follows:

	Options Outstanding as at 31 March 2019		Options Outstanding as at 31 March 2018		
	No. of	Weighted Average	Weighted No. of shares	Weighted Average	Weighted

Range of exercise price per share	shares arising out of options	remaining contractual life	Average Exercise price	arising out of options	remaining contractual life	Average Exercise price
Rs 1 - Rs 12.5	-	-	-	-	-	-
Rs 12.5 - Rs 25	267,240	5.85	18.58	267,240	6.85	18.58
Rs 25 - Rs 37.5	679,800	7.27	30.86	679,800	8.27	30.87
Rs 37.5 - Rs 50	3,609,800	0.11	43.81	3,619,800	1.01	43.81
Rs 50 - Rs 62.5	480,000	0.78	53.20	480,000	0.78	53.20

The share based payment expense incurred during the year is shown in the following table:

	31 March 2019	31 March 2018
Expense arising from equity-settled share-based payment transactions	4.45	95.06
(Income) / Expense arising from settlement of options	(0.13)	2.29
	4.32	97.35

Black Scholes valuation model has been used for computing the weighted average fair value considering the following inputs:

	31 March 2019	31 March 2018
Weighted average share price	Rs 56.53	Rs 56.53
Exercise Price	Rs. 0.33 - 53.20	Rs. 0.33 - 53.20
Expected Volatility	14.37%	14.37%
Life of the options granted (Vesting and exercise period) in years	2 years as follows : Vesting Period : •100% vesting at the end of first year	2 years as follows : Vesting Period : •100% vesting at the end of first year from the

	from the date of grant; Exercise Period: One year from the date of vesting	date of grant; Exercise Period: One year from the date of vesting
Average risk-free interest rate	6.95%	6.95%
Weighted average fair value of stock options granted during the year	Rs 18.47	Rs 18.47

The expected life of the stock is based on historical data and current expectations and is not necessarily indicative of exercise patterns that may occur. The expected volatility reflects the assumption that the historical volatility over a period similar to the life of the options is indicative of future trends, which may also not necessarily be the actual outcome.

There were no cancellations or modifications to the awards in the year ended 31 March 2019 and 31 March 2018. All amounts are considered post bonus.

[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 (20) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 5.86	[INR/shares] 4.61
Total basic earnings (loss) per share	[INR/shares] 5.86	[INR/shares] 4.61
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 5.61	[INR/shares] 4.51
Total diluted earnings (loss) per share	[INR/shares] 5.61	[INR/shares] 4.51
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 12,48,66,902	[shares] 12,48,66,902

Textual information (20)

Disclosure of earnings per share [Text Block]

24 Earnings per share (EPS)

The following reflects the profit and share data used in the basic and diluted EPS computation:

	31 March 2019	31 March 2018
Nominal value of equity shares	10	10
Profit attributable to equity shareholders for computing basic and dilutive EPS (A)	731.81	575.02
Weighted average number of equity shares outstanding during the year for computing Basic EPS (B) *	124,866,902	124,866,902
Dilutive effect of share based payments on weighted average number of equity shares outstanding during the year	1,328,287	1,276,294
Dilutive effect of compulsory convertible preference shares on weighted average number of equity shares outstanding during the year #	4,158,068	1,332,860
Weighted average number of equity shares outstanding during the year for computing Diluted EPS (C) *	130,353,257	127,476,056
Basic earning per share (A/B)	5.86	4.61
Diluted earning per share (A/C)	5.61	4.51

Compulsory convertible preference shares, which are entirely liability in nature, have not been considered in the calculation of diluted EPS.

* During the year ended 31 March 2018, the Company issued 93,650,175 bonus shares to the existing share holders in proportion to their shareholding, in the ratio of 3 equity shares for every equity share held (refer note 9), accordingly the weighted average number of equity shares outstanding for previous years have been adjusted for the purpose of calculating earning per share.

[610900] Notes - First time adoption**Disclosure of equity Ind AS adjustment [Table]**

..(1)

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

Ind AS adjustment for equity [Axis]	1
	01/04/2017 to 31/03/2018
Ind AS Adjustment for equity	0
Disclosure of equity Ind AS adjustment [Line items]	
Description of Ind AS adjustment	NA
Ind AS Adjustment for equity	0
Ind AS Adjustment for equity	0

Disclosure of profit (loss) for the period Ind AS adjustment [Table]

..(1)

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

Ind AS adjustment for profit (loss) for the period [Axis]	1
	01/04/2017 to 31/03/2018
Ind AS Adjustment for profit (loss) for the period	0
Disclosure of profit (loss) for the period Ind AS adjustment [Line items]	
Description of Ind AS adjustment	NA
Ind AS Adjustment for profit (loss) for the period	0
Ind AS Adjustment for profit (loss) for the period	0

Disclosure of comprehensive income Ind AS adjustment [Table]

..(1)

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

Ind AS adjustment for comprehensive income [Axis]	1
	01/04/2017 to 31/03/2018
Ind AS Adjustment for comprehensive income	0
Disclosure of comprehensive income Ind AS adjustment [Line items]	
Description of Ind AS adjustment	NA
Ind AS Adjustment for comprehensive income	0
Ind AS Adjustment for comprehensive income	0

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	Yes
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	0	0
Equity as per Ind AS	0	0
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	0
Comprehensive income as per Ind AS	0	0
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	0	0
Profit (loss) for the period as per Ind AS	0	0