

**SMAAASH ENTERTAINMENT PRIVATE 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 Lakhs of INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Name of company	SMAAASH ENTERTAINMENT PRIVATE LIMITED	
Corporate identity number	U92413MH2009PTC197424	
Permanent account number of entity	AACCI1792E	
Address of registered office of company	2nd Floor, Trade View Building, oasis complex PB Marg, Lower Parel, Mumbai Mumbai City MH 400013 IN	
Type of industry	Commercial and Industrial	
Period covered by financial statements	12 months	12 months
Date of start of reporting period	01/04/2018	01/04/2017
Date of end of reporting period	31/03/2019	31/03/2018
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	

**[700400] Disclosures - Auditors report**

**Details regarding auditors [Table]**

..(1)

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

<b>Auditors [Axis]</b>	<b>1</b>
	<b>01/04/2018 to 31/03/2019</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	DELOITTE HASKINS & SELLS LLP
Name of auditor signing report	JANI ASHESH BHARAT
Firms registration number of audit firm	117366W/W-100018
Membership number of auditor	046488
Address of auditors	Indiabulls Finance, Centre Tower, 3, Mumbai-400, 013 27th -32nd , Floor, Senapati Bapat Marg, Elphinstone, Road (West)
Permanent account number of auditor or auditor's firm	AACFD4815A
SRN of form ADT-1	H61257176
Date of signing audit report by auditors	28/09/2019
Date of signing of balance sheet by auditors	28/09/2019

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

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

## Textual information (1)

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

#### INDEPENDENT AUDITOR'S REPORT

To The Members of Smaaash Entertainment Private Limited  
Report on the Audit of the Consolidated Financial Statements

#### Opinion

We have audited the accompanying consolidated financial statements of Smaaash Entertainment Private Limited (the Parent) and its subsidiaries, (the Parent Company and its subsidiaries together referred to as 'the Group'), which comprise the Consolidated Balance Sheet as at March 31st, 2019, and the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Cash Flows and the Consolidated Statement of Changes in Equity for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 (the Act) in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ('Ind AS'), and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31st, 2019, and their consolidated loss, their consolidated total comprehensive loss, their consolidated cash flows and their consolidated changes in equity for the year ended on that date.

#### Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing specified under section 143 (10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the Consolidated 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 (ICAI) together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

#### Material uncertainty related to Going Concern

We draw attention to Note 47 to the consolidated financial statements, which indicates that the Parent has incurred loss for the year aggregating Rs. 8,8572.22 lakhs and had also incurred losses in the previous years. The Parent's current liabilities as on March 31, 2019 exceed current assets by Rs. 23,383.13 lakhs. Further, as stated in note 21.1 (XI) and (XII), the Parent has defaulted in repayment of principal and interest on borrowings and there were also certain non-compliances of covenants in respect of the Non-Convertible Debentures. These events or conditions, along with other matters as set forth in Note 47, indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. However, the consolidated financial statements of the Group have been prepared on a going concern basis for the reasons stated in the said Note.

Our opinion is not modified in respect of this matter.

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

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

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

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information, compare with the financial statements of the subsidiaries audited by the other auditors, to the extent it relates to these entities and, in doing so, place reliance on the work of the other auditors and consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. Other information so far as it relates to the subsidiaries, is traced from their financial statements audited by the other auditors.

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.

#### Management's Responsibility for the Consolidated Financial Statements

The Parent 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 financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive loss, consolidated cash flows and consolidated changes in equity of the Group in accordance with the Ind AS and other accounting principles generally accepted in India. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Parent Company, as aforesaid.

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

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

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

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

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

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

Obtain an understanding of internal financial 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 Parent Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

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

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

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

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

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial statements.

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

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

#### Other Matters

We did not audit the financial statements of four subsidiaries, whose financial statements reflect total assets of Rs. 9665.77 Lakhs as at March 31, 2019, total revenues of Rs. 1976.24 Lakhs and net cash (outflows) amounting to Rs. 73.87 Lakhs for the year ended on that date, as considered in the consolidated financial statements. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and our report in terms of subsection (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries are based solely on the reports of the other auditors.

Our opinion on the consolidated financial statements above 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 the financial statements certified by the Management.

#### Report on Other Legal and Regulatory Requirements

As required by Section 143(3) of the Act, based on our audit and on the consideration of the reports of the other auditors on the separate financial statements of the subsidiaries referred to in the Other Matters section above we report, to the extent applicable that:

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

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

The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss including Other Comprehensive loss, the Consolidated Statement of Cash Flows 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 financial statements.

In our opinion, the aforesaid consolidated financial statements comply with the Ind AS specified under Section 133 of the Act.

The matter described in the Material uncertainty related to Going Concern section above, in our opinion, may have an adverse effect on the functioning of the Group

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

With respect to the adequacy of the internal financial controls over financial reporting and the operating effectiveness of such controls, refer to our separate Report in 'Annexure A' which is based on the auditors' reports of the Parent company and subsidiary companies, incorporated in India. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of internal financial controls over financial reporting of those companies

With respect to the other matters to be included in the Auditor's 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 Parent Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

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

The Group has disclosed the impact of pending litigations on its financial position in its consolidated financial statement (refer note 44.1 of the consolidated financial statements);

The Group did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;

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

For Deloitte Haskins & Sells LLP  
Chartered Accountants  
(Firm's Registration No. 117366W/W-100018)

A. B. Jani Partner  
(Membership No. 046488)  
Place: Mumbai UDIN: 19046488AAAABO5152  
Date: 28th September, 2019

ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT  
(Referred to in paragraph 1(g) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting 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 March 31, 2019, we have audited the internal financial controls over financial reporting of Smaaash Entertainment Private Limited (hereinafter referred to as 'Parent') and its two subsidiary companies, which are companies incorporated in India, as of that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Parent, its two subsidiary companies, which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the respective Companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

#### Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Parent, its two subsidiary companies, which are companies incorporated in India, based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing, prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the 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 of the two subsidiary companies, which are companies incorporated in India, in terms of their reports referred to in the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of Parent, its two subsidiary companies, which are companies incorporated in India.

#### Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of 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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

#### Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

#### Opinion

In our opinion to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors referred to in the Other Matters paragraph below, Parent, its two subsidiary companies, 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 March 31, 2019, based on the criteria for internal financial control over financial reporting established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

#### 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 two subsidiary companies, which are companies incorporated in India, is based solely on the corresponding reports of the auditors of such companies incorporated in India.

Our opinion is not modified in respect of the above matters.

For Deloitte Haskins & Sells LLP  
Chartered Accountants  
(Firm's Registration No.117366W/W-100018)

A.B. Jani  
Partner  
(Membership No. 046488)  
UDIN:19046488AAAABO5152  
Place: Mumbai  
Date: 28 th September, 2019

**[110000] Balance sheet**

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

	31/03/2019	31/03/2018	31/03/2017
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	33,720.91	32,422.63	18,593.49
Capital work-in-progress	2,936.16	1,826.69	
Goodwill	136.04	136.04	
Other intangible assets	4,561.86	5,056.25	2,696.69
Intangible assets under development	988.8	489.92	
Non-current financial assets [Abstract]			
Non-current investments	65.12	64.96	
Loans, non-current	0	0	
Other non-current financial assets	2,313.76	2,062.03	
Total non-current financial assets	2,378.88	2,126.99	
Deferred tax assets (net)	3,729.81	4,855.75	
Other non-current assets	1,368.69	1,676.34	
Total non-current assets	49,821.15	48,590.61	
Current assets [Abstract]			
Inventories	1,766.94	1,605.94	
Current financial assets [Abstract]			
Current investments	0	110.12	
Trade receivables, current	3,429.83	1,779.47	
Cash and cash equivalents	329.78	1,177.13	
Bank balance other than cash and cash equivalents	27.13	21.16	
Loans, current	7.36	4.12	
Other current financial assets	810.46	847.88	
Total current financial assets	4,604.56	3,939.88	
Other current assets	3,303.68	4,117.4	
Total current assets	9,675.18	9,663.22	
Total assets	59,496.33	58,253.83	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	19,021.93	18,573.5	13,824.72
Other equity	-5,410.72	1,806.21	
Total equity attributable to owners of parent	13,611.21	20,379.71	
Non controlling interest	0	0	
Total equity	13,611.21	20,379.71	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	10,165.6	17,554.1	
Other non-current financial liabilities	76.29	59.9	
Total non-current financial liabilities	10,241.89	17,614	
Provisions, non-current	92.55	23.27	
Other non-current liabilities	81.33	80.24	
Total non-current liabilities	10,415.77	17,717.51	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	2,471.4	2,065.25	
Trade payables, current	3,580.29	2,286.16	
Other current financial liabilities	28,221.24	15,014.86	
Total current financial liabilities	34,272.93	19,366.27	
Other current liabilities	1,151.46	700.19	
Provisions, current	44.96	90.15	
Total current liabilities	35,469.35	20,156.61	
Total liabilities	45,885.12	37,874.12	
Total equity and liabilities	59,496.33	58,253.83	

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs 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] -4.45	[INR/shares] -2.63	[INR/shares] -4.45	[INR/shares] -2.63
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0.33	[INR/shares] 0	[INR/shares] 0.33
Total basic earnings (loss) per share	[INR/shares] -4.45	[INR/shares] -2.3	[INR/shares] -4.45	[INR/shares] -2.3
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -4.45	[INR/shares] -2.63	[INR/shares] -4.45	[INR/shares] -2.63
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0.33	[INR/shares] 0	[INR/shares] 0.33
Total diluted earnings (loss) per share	[INR/shares] -4.45	[INR/shares] -2.3	[INR/shares] -4.45	[INR/shares] -2.3

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	28,480.95	21,397.59
Other income	372.62	65.1
Total income	28,853.57	21,462.69
Expenses [Abstract]		
Cost of materials consumed	3,957.49	2,248.32
Purchases of stock-in-trade	568.35	3,049.51
Changes in inventories of finished goods, work-in-progress and stock-in-trade	690.27	-461.31
Employee benefit expense	4,495.7	3,853.06
Finance costs	6,820.07	4,331.84
Depreciation, depletion and amortisation expense	6,969.44	5,535.53
Other expenses	14,769.35	8,563.64
Total expenses	38,270.67	27,120.59
Profit before exceptional items and tax	-9,417.1	-5,657.9
Exceptional items before tax	0	-268.12
Total profit before tax	-9,417.1	-5,926.02
Tax expense [Abstract]		
Current tax	0	-11.01
Deferred tax	1,130.31	-1,595.29
Total tax expense	1,130.31	-1,606.3
Total profit (loss) for period from continuing operations	-10,547.41	-4,319.72
Profit (loss) from discontinued operations before tax	0	0.33
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0.33
Total profit (loss) for period	-10,547.41	-4,319.39
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Total other comprehensive income	-41.88	29.2
Total comprehensive income	-10,589.29	-4,290.19
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	Yes	Yes
Other comprehensive income before tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, before tax [Abstract]		
Other comprehensive income, before tax, gains (losses) on hedging instruments that hedge investments in equity instruments	-16.76	9.56
Other comprehensive income that will not be reclassified to profit or loss, before tax, others	0	0
Other comprehensive income that will not be reclassified to profit or loss, before tax	-16.76	9.56
Components of other comprehensive income that will be reclassified to profit or loss, before tax [Abstract]		
Exchange differences on translation before tax [Abstract]		
Gains (losses) on exchange differences on translation, before tax	-29.51	20.38
Total other comprehensive income, before tax, exchange differences on translation	-29.51	20.38
Debt instrument through other comprehensive income before tax [Abstract]		
Other comprehensive income, before tax, Debt instrument through other comprehensive income	0	0
Cash flow hedges before tax [Abstract]		
Total other comprehensive income, before tax, cash flow hedges	0	0
Hedges of net investments in foreign operations before tax [Abstract]		
Total other comprehensive income, before tax, hedges of net investments in foreign operations	0	0
Change in value of time value of options before tax [Abstract]		
Total other comprehensive income, before tax, change in value of time value of options	0	0
Change in value of forward elements of forward contracts before tax [Abstract]		

Total other comprehensive income, before tax, change in value of forward elements of forward contracts	0	0
Change in value of foreign currency basis spreads before tax [Abstract]		
Total other comprehensive income, before tax, change in value of foreign currency basis spreads	0	0
Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [Abstract]		
Total other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0
Financial assets measured at fair value through other comprehensive income before tax [Abstract]		
Total other comprehensive income, before tax, financial assets measured at fair value through other comprehensive income	0	0
Other comprehensive income that will be reclassified to profit or loss, before tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, before tax	-29.51	20.38
Total other comprehensive income, before tax	-46.27	29.94
Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss [Abstract]		
Others income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	-4.39	0.74
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	-4.39	0.74
Income tax relating to components of other comprehensive income that will be reclassified to profit or loss [Abstract]		
Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss	0	0
Total other comprehensive income	-41.88	29.2
Total comprehensive income	-10,589.29	-4,290.19
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -4.45	[INR/shares] -2.63
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0.33
Total basic earnings (loss) per share	[INR/shares] -4.45	[INR/shares] -2.3
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -4.45	[INR/shares] -2.63
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0.33
Total diluted earnings (loss) per share	[INR/shares] -4.45	[INR/shares] -2.3

**[400200] Statement of changes in equity**

Statement of changes in equity [Table]

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-10,547.41	-4,319.39		-10,547.41
Total comprehensive income	-10,547.41	-4,319.39		-10,547.41
Other changes in equity [Abstract]				
Other additions to reserves	4,183.58	11,360.04		4,183.58
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	520.62	644.39		520.62
Total deductions to reserves	520.62	644.39		520.62
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Increase (decrease) through other distributions to owners, equity	320	0		320
Increase (decrease) through other changes, equity	0	0		0
Other changes in equity, others	-12.48	1.65		-12.48
Total other changes in equity	3,330.48	10,717.3		3,330.48
Total increase (decrease) in equity	-7,216.93	6,397.91		-7,216.93
Other equity at end of period	-5,410.72	1,806.21	-4,591.7	-5,410.72

## Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Share application money pending allotment [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	-4,319.39		0	0
Total comprehensive income	-4,319.39			
Other changes in equity [Abstract]				
Other additions to reserves	11,360.04		0	320
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	644.39			
Total deductions to reserves	644.39		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Transfer to Retained earnings	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Increase (decrease) through other distributions to owners, equity	0		320	0
Increase (decrease) through other changes, equity	0		0	0
Other changes in equity, others	1.65		0	0
Total other changes in equity	10,717.3		-320	320
Total increase (decrease) in equity	6,397.91		-320	320
Other equity at end of period	1,806.21	-4,591.7	0	320

## Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Share application money pending allotment [Member]	Equity component of financial instrument [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		0.11	7.17	
Deductions to reserves [Abstract]				
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Transfer to Retained earnings		0	0	
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Increase (decrease) through other changes, equity		0	0	
Other changes in equity, others		0	0	
Total other changes in equity		0.11	7.17	
Total increase (decrease) in equity		0.11	7.17	
Other equity at end of period	0	7.28	7.17	0

## Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Reserves [Member]			Securities premium reserve [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-10,547.41	-4,319.39		0
Total comprehensive income	-10,547.41	-4,319.39		
Other changes in equity [Abstract]				
Other additions to reserves	4,212.98	11,012.49		4,212.98
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	520.62	644.39		520.62
Total deductions to reserves	520.62	644.39		520.62
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Increase (decrease) through other changes, equity	0	0		0
Other changes in equity, others	-12.48	1.65		0
Total other changes in equity	3,679.88	10,369.75		3,692.36
Total increase (decrease) in equity	-6,867.53	6,050.36		3,692.36
Other equity at end of period	-5,217.6	1,649.93	-4,400.43	17,713.37

## Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Securities premium reserve [Member]		Other funds [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		0	0
Other changes in equity [Abstract]				
Other additions to reserves	11,012.49			
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	644.39			
Total deductions to reserves	644.39		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Transfer to Retained earnings	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Increase (decrease) through other changes, equity	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	10,368.1		0	0
Total increase (decrease) in equity	10,368.1		0	0
Other equity at end of period	14,021.01	3,652.91	495.78	495.78

## Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Other funds [Member]	Retained earnings [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		-10,547.41	-4,319.39	
Total comprehensive income		-10,547.41	-4,319.39	
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Transfer to Retained earnings		0	0	
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Increase (decrease) through other changes, equity		0	0	
Other changes in equity, others		-12.48	1.65	
Total other changes in equity		-12.48	1.65	
Total increase (decrease) in equity		-10,559.89	-4,317.74	
Other equity at end of period	495.78	-23,426.75	-12,866.86	-8,549.12

## Statement of changes in equity [Table]

..(7)

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

Components of equity [Axis]	Other retained earning [Member]			Other equity components [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	-10,547.41	-4,319.39		0
Total comprehensive income	-10,547.41	-4,319.39		
Other changes in equity [Abstract]				
Other additions to reserves				-29.51
Deductions to reserves [Abstract]				
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Increase (decrease) through other changes, equity	0	0		0
Other changes in equity, others	-12.48	1.65		0
Total other changes in equity	-12.48	1.65		-29.51
Total increase (decrease) in equity	-10,559.89	-4,317.74		-29.51
Other equity at end of period	-23,426.75	-12,866.86	-8,549.12	-200.4

## Statement of changes in equity [Table]

..(8)

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

Components of equity [Axis]	Other equity components [Member]		Exchange differences on translating the financial statements of a foreign operation [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		0	0
Other changes in equity [Abstract]				
Other additions to reserves	20.38		-29.51	20.38
Deductions to reserves [Abstract]				
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Transfer to Retained earnings	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Increase (decrease) through other changes, equity	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	20.38		-29.51	20.38
Total increase (decrease) in equity	20.38		-29.51	20.38
Other equity at end of period	-170.89	-191.27	-200.4	-170.89

## Statement of changes in equity [Table]

..(9)

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

Components of equity [Axis]	Exchange differences on translating the financial statements of a foreign operation [Member]
	31/03/2017
Other equity [Abstract]	
Statement of changes in equity [Line items]	
Equity [Abstract]	
Other equity at end of period	-191.27

**[320000] Cash flow statement, indirect**

Unless otherwise specified, all monetary values are in Lakhs 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	-9,417.1	-5,926.02	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	6,820.07	4,331.84	
Adjustments for decrease (increase) in inventories	-161	-901.04	
Adjustments for decrease (increase) in trade receivables, current	(A) -1,410.07	(B) -5,772.73	
Adjustments for other financial assets, non-current	-7.21	-16.81	
Adjustments for other bank balances	116.34	9.9	
Adjustments for increase (decrease) in trade payables, current	1,915.26	(C) 833.66	
Adjustments for depreciation and amortisation expense	(D) 6,969.44	(E) 5,535.53	
Adjustments for provisions, non-current	26.88	43.86	
Adjustments for other financial liabilities, non-current	(F) 84.23	(G) 158.98	
Adjustments for unrealised foreign exchange losses gains	-57.46	-18.33	
Total adjustments for reconcile profit (loss)	14,296.48	4,204.86	
Net cash flows from (used in) operations	4,879.38	-1,721.16	
Interest received	-21.59	-24.56	
Income taxes paid (refund)	56.53	40.2	
Other inflows (outflows) of cash	(H) 888.35	(I) 312.36	
Net cash flows from (used in) operating activities	5,689.61	-1,473.56	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	453.03	94.12	
Purchase of property, plant and equipment	10,614.19	12,978.26	
Proceeds from sales of other long-term assets	2,817.34	7,023.99	
Purchase of other long-term assets	2,700.06	6,907.24	
Interest received	13.64	25.27	
Other inflows (outflows) of cash	(J) -9.01	(K) -8,730.3	
Net cash flows from (used in) investing activities	-10,039.25	-21,472.42	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	1,192.53	6,566.45	
Proceeds from borrowings	(L) 6,775.46	(M) 32,110.81	
Repayments of borrowings	(N) 4,315.61	(O) 21,235.73	
Interest paid	3,842.45	5,341.81	
Other inflows (outflows) of cash	(P) 3,692.36	(Q) 10,688.1	
Net cash flows from (used in) financing activities	3,502.29	22,787.82	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-847.35	-158.16	
Net increase (decrease) in cash and cash equivalents	-847.35	-158.16	
Cash and cash equivalents cash flow statement at end of period	329.78	1,177.13	1,335.29

**Footnotes**

(A) Trade & other receivables.

(B) Trade & other receivables.

(C) Trade & other payables

(D)

Depreciation and amortisation of non-current assets

Depreciation and amortisation of non-current assets (discontinued operation)

(E)

Depreciation and amortisation of non-current assets

Depreciation and amortisation of non-current assets (discontinued operation)

(F)

Net loss arising on financial liabilities carried at FVTPL

Net loss arising on financial liabilities carried at amortised cost

(G)

Net loss arising on financial liabilities carried at FVTPL

Net loss arising on financial liabilities carried at amortised cost

(H) Income tax expenses recognised in profit and loss (continuing and discontinued operation)

Loss on disposal of property, plant and equipment

Exceptional Items (refer note 35)

Provision for doubtful advances

Advances written off

Net (gain) arising on financial assets carried at FVTPL

Net loss arising on financial liabilities carried at FVTPL

Net loss arising on financial liabilities carried at amortised cost

(I) Income tax expenses recognised in profit and loss (continuing and discontinued operation)

Loss on disposal of property, plant and equipment

Exceptional Items (refer note 35)

Provision for doubtful advances

Advances written off

Net (gain) arising on financial assets carried at FVTPL

Net loss arising on financial liabilities carried at FVTPL

Net loss arising on financial liabilities carried at amortised cost

(J) Maturity / (Investments) in fixed deposit (net)

(K) Maturity / (Investments) in fixed deposit (net)

Payments for acquired on business combination (refer note 46)

(L) short term & long term

(M) short term & long term

(N) short term & long term

(O) short term & long term

(P) Share premium received/(utilised)

(Q)

Share application money pending allotment

Share premium received/(utilised)

**[610100] Notes - List of accounting policies**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of significant accounting policies [TextBlock]	Textual information (2) [See below]	Textual information (3) [See below]
Description of accounting policy for government grants [TextBlock]		T h e Company has received government grant during the year.

**Textual information (2)****Disclosure of significant accounting policies [Text Block]**

The financial statements of the Company, its subsidiaries (together 'the Group') have been prepared in accordance with Ind ASs notified under the Companies (Indian Accounting Standards) Rules, 2015 and other provisions of the Companies Act, 2013 as amended from time to time.

## Textual information (3)

### Disclosure of significant accounting policies [Text Block]

#### General information

Smaaash Entertainment Private Limited ('Smaaash' or the 'Company') was incorporated as a private limited company in India on 30 November 2009. The Company is engaged in the business of operating entertainment centers. Smaaash presents avarious range of games that offer a superlative virtual-reality experience and combines the best of sports, music and dining into a highly immersive, interactive, innovative and involved entertainment experience. The Company also involved in the Product sales i.e. sale of in-house developed games with the help of innovative ideas and cutting edge technology.

The address of its registered office is 2nd Floor, Trade wing building, Oasis complex, P B Marg, Lower Parel, Mumbai 400 013 and principal place of business is Mumbai, India.

Adrenaline Foods Private Limited ('AFPL') is a wholly owned subsidiary of Smaaash, incorporated on November 26, 2014. The Company is engaged in the business of operating Quick Service Restaurants ('QSR'). AFPL offer Indian and International Cuisines.

Smaaash Innovations Private Limited ('SIPL') is a wholly owned subsidiary of Smaaash, incorporated on December 22, 2014. The Company is assisting in setting up and designing and developing equipment / technology related to games and entertainment center.

Smaaash Entertainment USA Limited ('SEUL') is a wholly owned subsidiary of Smaaash, incorporated on March 01, 2016. The Company is engaged in the business of operating entertainment centers. Smaaash presents an unmatched range of games that offer a superlative virtual-reality experience and combines the best of sports, music and dining into a highly immersive, interactive, innovative and involved entertainment experience.

Smaaash Village Private Limited ('SVPL') is a wholly owned subsidiary of Smaaash, incorporated on June 03, 2016. The Company is engaged in the business of consulting in setting up different forms of family entertainment centers and restaurants.

Smaaash Leisure Limited (formerly known as PVR BluO Entertainment Ltd) ('SLL' or the 'Company') was acquired on September 01, 2017. The Company is engaged in the business of operating entertainment centers. SLL presents an unmatched range of games that offer a superlative virtual-reality experience and combines the best of sports, music and dining into a highly immersive, interactive, innovative and involved entertainment experience.

#### Basis of preparation and significant accounting policies

##### Statement of compliance

Smaaash Entertainment Private Limited voluntarily opted for adoption of the Ind AS with effect from April 1, 2016 and thereafter. Hence, the financial statements of the Company, its subsidiaries (together 'the Group') have been prepared in accordance with Ind ASs notified under the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) amendment Rules, 2016. Upto the year ended March 31, 2017, the Group prepared its financial statements in accordance with the requirements of previous GAAP, which includes Standards notified under the Companies (Accounting Standards) Rules, 2006. These are the Group's first Ind AS financial statement. The date of transition to Ind AS is April 1, 2016. Refer Note 4.22 for the details of first-time adoption exemptions availed by the Group.

These consolidated financial statements were approved by the Board of Directors on August 23, 2018.

The aforesaid consolidated financial statements have been prepared in Indian Rupee (INR) and denominated in Lakhs.

#### Basis of preparation and presentation

##### Historical cost convention

These consolidated financial statements have been prepared and presented on the historical cost basis except for certain financial instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

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, regardless of whether that price is directly observable or estimated using another valuation technique.

In estimating the fair value of an asset or a liability, the Group takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these consolidated financial statement is determined on such a basis, except for leasing transactions that are within the scope of Ind AS 17, and measurements that have some similarities to fair value but are not fair value, such as net realisable value in Ind AS 2 or value in use in Ind AS 36.

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2 or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;

Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and

Level 3 inputs are unobservable inputs for the asset or liability.

##### Classification of current/non-current assets and liabilities

The consolidated balance sheet presents current and non-current assets, and current and non-current liabilities, as separate classifications. For this purpose, an asset is classified as current if:

It is expected to be realised, or is intended to be sold or consumed, in the normal operating cycle; or

It is held primarily for the purpose of trading; or

It is expected to realise the asset within 12 months after the reporting period; or

The asset is a cash or equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

All other assets are classified as non-current.

Similarly, a liability is classified as current if:

It is expected to be settled in the normal operating cycle; or

It is held primarily for the purpose of trading; or

It is due to be settled within 12 months after the reporting period; or

The Group does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

#### Basis of consolidation

The consolidated financial statements incorporated the financial statement of the Company and its subsidiaries. Control is achieved when the Company:

has power over the investee;

is exposed, or has rights, to variable returns from its involvement with the investee; and

has the ability to use its power to affect its returns.

The Company reassesses 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 listed above.

When the Company has less than a majority of the voting rights of an investee, it has power over the investee when the voting rights are sufficient to give it the practical ability to direct the relevant activities of the investee unilaterally. The Company considers all relevant facts and circumstances in assessing whether or not the Company's voting rights in an investee are sufficient to give it power, including:

the size of the Company's holding of voting rights relative to the size and dispersion of holdings of the other vote holders;

potential voting rights held by the Company, other vote holders or other parties;

rights arising from other contractual arrangements; and

any additional facts and circumstances that indicate that the Company has, or does not have, the current ability to direct the relevant activities at the time that decisions need to be made, including voting patterns at previous shareholders' meetings.

Consolidation of a subsidiary begins when the Company obtains control over the subsidiary and ceases when the Company loses control of the subsidiary. Specifically, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated statement of profit and loss from the date the Company gains control until the date when the Company ceases to control the subsidiary.

Profit or loss and each component of other comprehensive income are attributed to the owners of the Company and to the non-controlling interests. Total comprehensive income of subsidiaries is attributed to the owners of the Company and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies.

All intragroup assets and liabilities, equity, income, expenses, and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

#### Changes in the Group's ownership interests in existing subsidiaries

Changes in the Group's ownership interests in subsidiaries that do not result in the Group losing control over the subsidiaries are accounted for as equity transactions. The carrying amounts of the Group's interests and the non-controlling interests are adjusted to reflect the changes in their relative interests in the subsidiaries. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognised directly in equity and attributed to owners of the Company.

When the Group loses control of a subsidiary, a gain or loss is recognised in Consolidated profit or loss and is calculated as the difference between (i) the aggregate of the fair value of the consideration received and the fair value of any retained interest and (ii) the previous carrying amount of the assets (including goodwill), and liabilities of the subsidiary and any non-controlling interests. All amounts previously recognised in other comprehensive income in relation to that subsidiary are accounted for as if the Group had directly disposed of the related assets or liabilities of the subsidiary (i.e. reclassified to profit or loss or transferred to another category of equity as specified/permitted by applicable Ind AS). The fair value of any investment retained in the former subsidiary at the date when control is lost is regarded as the fair value on initial recognition for subsequent accounting under Ind AS 109, or, when applicable, the cost on initial recognition of an investment in an associate or a joint venture.

#### Significant accounting policies

##### Business Combination

Acquisitions of businesses are accounted for using the acquisition method. The consideration transferred in a business combination is measured at fair value, which is calculated as the sum of the acquisition-date fair values of the assets transferred by the Group, liabilities incurred by the Group to the former owners of the acquiree and the equity interests (if any) issued in exchange of control of the acquiree.

Acquisition-related costs are generally recognised in consolidated profit or loss as incurred.

At the acquisition date, the identifiable assets acquired and the liabilities assumed are recognised at their fair value, except that:

deferred tax assets or liabilities, and assets or liabilities related to employee benefit arrangements are recognised and measured in accordance with Ind AS 12 Income Taxes and Ind AS 19 Employee Benefits respectively; and

assets (or disposal groups) that are classified as held for sale in accordance with Ind AS 105 Non-current Assets Held for Sale and Discontinued Operations are measured in accordance with that Standard.

Goodwill is measured as the excess of the sum of the consideration transferred, and the fair value of the acquirer's previously held equity interest in the acquiree (if any) over the net of the acquisition-date amounts of the identifiable assets acquired and the liabilities assumed.

##### Goodwill

Goodwill represents the cost of acquired business as established at the date of acquisition of the business in excess of the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities less accumulated impairment losses, if any. Goodwill is tested for impairment annually or when events or circumstances indicate that the implied fair value of goodwill is less than its carrying amount.

For the purposes of impairment testing, goodwill is allocated to each of the Group's cash-generating units (or groups of cash-generating units) that is expected to benefit from the synergies of the combination.

A cash-generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash-generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognised directly in consolidated profit or loss. An

impairment loss recognised for goodwill is not reversed in subsequent periods.

On disposal of the relevant cash-generating unit, the attributable amount of goodwill is included in the determination of the consolidated profit or loss on disposal.

#### Revenue recognition

##### Rendering of Services

Revenue from rendering of services is measured at fair value of consideration received or receivable. Revenue is recognised over the life of the contract using percentage completion method and when the outcome of the transaction is estimated reliably.

The outcome of a transaction is estimated reliably when all the following conditions are satisfied:

the amount of revenue can be measured reliably;

it is probable that the economic benefits associated with the transaction will flow to the entity;

the stage of completion of the transaction at the end of the reporting period can be measured reliably; and

the costs incurred for the transaction and the costs to complete the transaction can be measured reliably

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue shall be recognised only to the extent of the expenses recognised that are recoverable.

Rendering of services include:

Revenue from the gaming service is recognised as and when games are played by patrons.

Revenue from banquet, corporate events and others is recognised as and when event takes place.

##### Sale of goods

Revenue from the sale of goods is recognised when the goods are delivered and titles have passed, at which time all the following conditions are satisfied:

the Group has transferred to the buyer the significant risks and rewards of ownership of the goods;

the Group retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

the amount of revenue can be measured reliably;

it is probable that the economic benefits associated with the transaction will flow to the Group; and

the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from sale of goods is measured at fair value of the consideration received or receivable, net of returns and trade discounts and includes excise duty but excludes sales tax, value added tax and Goods and Service Tax (GST).

Revenue from sale of goods include:

Product sales - Revenue from sale of gaming products is recognised upon their delivery.

Revenue from Sale of food and beverages is recognised upon their delivery to customers.

##### Bonus Points:

The fair value of the consideration on gaming services that result in bonus point credits for customers, under the Group's bonus point schemes, is allocated between the normal points supplied and the bonus point credit granted. The consideration allocated to the bonus point credits is measured by reference to fair value from the standpoint of the holder and is recognised as revenue on redemption and / or expected redemption.

##### Dividend and interest income

Dividend income from investments is recognised when the shareholder's right to receive payment has been established (provided that it is probable that the economic benefits will flow to the Group and the amount of income can be measured reliably).

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Group and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

##### Leasing

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

##### Group as a lessee:

Finance leases are capitalised at the lease's inception at the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding rental obligations, net of finance charges, are included in borrowings or other financial liabilities as appropriate. Each lease payment is allocated between the liability and finance cost. The finance cost is charged to the consolidated profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

The Group's significant operating leasing arrangements are in respect of office premises and godown at various locations. Rental expense from operating leases is generally recognised on a straight-line basis over the term of the relevant lease. Where the rentals are structured solely to increase in line with expected general inflation to compensate for the Group's expected inflationary cost increases, such increases are recognised in the year in which such benefits accrue. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

##### Group as a lessor:

Rental income from operating leases is generally recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

##### Foreign currencies

In preparing the financial statements of each individual group entity, transactions in currencies other than the entity's functional currency (foreign currencies) are recognised at the rates of exchange prevailing at the dates of the transactions. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined.

Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Exchange differences on monetary items are recognised in consolidated profit or loss in the period in which they arise.

For the purposes of presenting these consolidated financial statements, the assets and liabilities of the Group's foreign subsidiary are translated into Indian Rupees (INR) using exchange rates prevailing at the end of each reporting period. Income and expense items are translated at the average exchange rates for the period, unless exchange rates fluctuate significantly during that period, in which case the

exchange rates at the dates of the transactions are used. Exchange differences arising, if any, are recognised in other comprehensive income and accumulated in equity.

#### Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised in consolidated profit or loss in the period in which they are incurred.

#### Government grants

Government grants are not recognised until there is reasonable assurance that the Group will comply with the conditions attaching to them and that the grants will be received.

Government grants are recognised in consolidated profit or loss on a systematic basis over the periods in which the Group recognises as expenses the related costs for which the grants are intended to compensate. Specifically, government grants whose primary condition is that the Group should purchase, construct or otherwise acquire non-current assets are recognised as deferred revenue in the consolidated balance sheet and transferred to consolidated profit or loss on a systematic and rational basis.

Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Group with no future related costs are recognised in consolidated profit or loss in the period in which they become receivable.

#### Non-current asset held for sale

Non-current assets and disposal groups are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. This condition is regarded as met only when the asset (or disposal group) is available for immediate sale in its present condition subject only to terms that are usual and customary for sales of such asset (or disposal group) and its sale is highly probable. Management must be committed to the sale, which should be expected to qualify for recognition as a completed sale within one year from the date of classification.

Non-current assets (and disposal groups) classified as held for sale are measured at the lower of their carrying amount and fair value less costs to sell.

#### Employee benefits

##### Retirement benefit costs and termination benefits

Employee benefits include provident fund, employee state insurance scheme, gratuity fund and compensated absences.

Payments to defined contribution retirement benefit plans are recognised as an expense when employees have rendered service entitling them to the contributions.

For defined retirement benefit plans, the cost of providing benefits is determined using the projected unit credit method, with actuarial valuations being carried out at the end of each annual reporting period. Re-measurement, comprising actuarial gains and losses, the effect of the changes to the asset ceiling (if applicable) and the return on plan assets (excluding net interest), is reflected immediately in the balance sheet with a charge or credit recognised in other comprehensive income in the period in which they occur. Remeasurement recognised in other comprehensive income is reflected immediately in retained earnings and is not reclassified to consolidated profit or loss. Past service cost is recognised in consolidated profit or loss in the period of a plan amendment. Net interest is calculated by applying the discount rate at the beginning of the period to the net defined benefit liability or asset. Defined benefit costs are categorised as follows:

service cost (including current service cost, past service cost, as well as gains and losses on curtailments and settlements);

net interest expense or income; and

re-measurement

The Group presents the first two components of defined benefit costs in consolidated profit or loss in the line item 'Employee benefits expense'. Curtailment gains and losses are accounted for as past service costs.

The present value of the defined benefit plan liability is calculated using a discount rate, which is determined by reference to market yields at the end of the reporting period on government bonds.

The retirement benefit obligation recognised in the balance sheet represents the actual deficit or surplus in the Group's defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any economic benefits available in the form of refunds from the plans or reductions in future contributions to the plans.

A liability for a termination benefit is recognised at the earlier of when the entity can no longer withdraw the offer of the termination benefit and when the entity recognises any related restructuring costs.

##### Short-term and other long-term employee benefits

A liability is recognised for benefits accruing to employees in respect of salaries, wages and other short term employee benefits in the period the related service is rendered at the undiscounted amount of the benefits expected to be paid in exchange for that service.

Provision for leave benefits to employees is based on actuarial valuation done by projected accrued benefit method at the reporting date.

#### Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

##### Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the consolidated statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Group's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

##### Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the consolidated financial statement and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit. In addition, deferred tax liabilities are not recognised if the temporary difference arises from the initial recognition of goodwill.

Deferred tax liabilities are recognised for taxable temporary differences associated with investments in subsidiaries and associates, and interests in joint ventures, except where the Group is able to control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred tax assets arising from deductible temporary differences associated with such investments and interests are only recognised to the extent that it is probable that there will be sufficient taxable profits against which to utilise the benefits of the temporary differences and they are expected to reverse in the foreseeable future.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Group expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

#### Minimum alternate tax

Minimum alternate tax (MAT) paid in a year is charged to Consolidated statement of profit and loss as current tax. The Group recognizes MAT credit available as an asset only to the extent that there is convincing evidence that the Group will pay normal income tax during the specified period i.e. the period for which MAT credit is allowed to be carried forward. In the year in which the Group recognizes MAT credit as an asset in accordance with the Guidance note on Accounting for Credit available in respect of Minimum Alternate Tax under the Income tax Act, 1961, the said asset is created by way of credit to the consolidated statement of profit and loss and shown as "MAT Credit Entitlement" under the deferred tax assets. The Group reviews the "MAT Credit Entitlement" asset at each reporting date and writes down the asset to the extent the Group does not have convincing evidence that it will pay normal tax during the specified period.

#### Current and deferred tax for the year

Current and deferred tax are recognised in consolidated profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively. Where current tax or deferred tax arises from the initial accounting for a business combination, the tax effect is included in the accounting for the business combination.

#### Property, plant and equipment

Property, plant and equipment held for use in the production or supply of goods or services, or for administrative purposes, are stated in the consolidated balance sheet at their cost less accumulated depreciation and accumulated impairment losses. The cost of property, plant and equipment includes freight, duties, taxes (to the extent not recoverable from tax authorities) and any directly attributable expenditure for making the assets ready for its intended use. It also includes initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located. Replacement cost of an item of property, plant and equipment is capitalised if replacement meets the recognition criteria.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives, using the

straight-line method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

Estimated useful lives of the assets are as follows:

Plant and machinery	8 years - 15 years
Office equipments	5 years
Furniture and fixtures	5 years - 11 years
Vehicles	8 years
Computers	3 years
Electrical equipments	10 years

Leasehold Improvements are amortized over the unexpired period of lease on a straight-line basis.

Individual assets costing uptoRs.5,000/- are depreciated at the rate of 100% prorata over a period of one year from the date of purchase.

Estimates of residual value of Property, plant and equipment is reviewed at least at each year-end.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any 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 consolidated profit or loss.

Capital work-in-progress:

Projects under Property plant and equipment are not yet ready for their intended use are carried at cost, comprising direct cost, related incidental expenses and attributable interest.

Intangible assets

Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses.

Estimated Useful life is as below:

Software	2.5 years – 6 years
Trademarks	5 years- 8 years
Virtual reality games	8 years
Player right	Over a period of contract with the player
Non-compete fees	Over a period of contract
Brands	8 years

An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses from derecognitionof intangible assets, measured at the difference between the net disposal proceeds and the carrying amount of the assets, and are recognised in consolidated profit or loss when the asset is derecognised.

Impairment of tangible and intangible assets other than goodwill

At the end of each reporting period, the Group reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). When it is not possible to estimate the recoverable amount of an individual asset, the Group estimates the recoverable amount of the cash-generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

Recoverable amount is the higher of fair value less costs of disposal and value in use. 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 for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in consolidated profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in consolidated profit or loss.

#### Inventories

Inventories are stated at the lower of cost and net realisable value. Net realisable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale. Cost is determined on the basis of weighted average method.

#### Provisions and contingent liabilities

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that the Group will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

A Contingent Liability is disclosed where there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Contingent Assets are not recognised. Information on contingent liabilities is disclosed in the notes to consolidated financial statements unless the possibility of an outflow of resources embodying economic benefits is remote.

#### Financial instruments

Financial assets and financial liabilities are recognised when a group becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through Consolidated profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition.

Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through consolidated profit or loss are recognised immediately in consolidated profit or loss.

#### Financial assets

All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

#### Classification of financial assets

Debt instruments that meet the following conditions are subsequently measured at amortised cost (except for debt instruments that are designated as at fair value through profit or loss on initial recognition):

the asset is held within a business model whose objective is to hold assets in order to collect contractual cash flows; and

the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Dividend on financial assets at FVTPL is recognised when the Group's right to receive the dividends is established, it is probable that the economic benefits associated with the dividend will flow to the entity, the dividend does not represent a recovery of part of cost of the investment and the amount of dividend can be measured reliably.

Debt instruments that meet the following conditions are subsequently measured at fair value through other comprehensive income (except for debt instruments that are designated as at fair value through profit or loss on initial recognition):

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

the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding

Interest income is recognised in consolidated profit or loss for FVTOCI debt instruments. For the purposes of recognising foreign exchange gains and losses, FVTOCI debt instruments are treated as financial assets measured at amortised cost. Thus, the exchange differences on the amortised cost are recognised in consolidated profit or loss and other changes in the fair value of FVTOCI financial assets are recognised in other comprehensive income and accumulated under the heading of 'Reserve for debt instruments through other comprehensive income'.

When the investment is disposed of, the cumulative gain or loss previously accumulated in this reserve is reclassified to consolidated profit or loss.

All other financial assets are subsequently measured at fair value.

For the impairment policy on financial assets measured at amortised cost, refer note 4.18.5.

#### Amortised cost and Effective interest method

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the debt instrument, or, where appropriate, a shorter period, to the net carrying amount on initial recognition.

Income is recognised on an effective interest basis for debt instruments other than those financial assets classified as at FVTPL. Interest income is recognised in consolidated profit or loss and is included in the "Other income" line item.

#### Investments in equity instruments at FVTOCI

On initial recognition, the Group can make an irrevocable election (on an instrument-by-instrument basis) to present the subsequent changes in fair value in other comprehensive income. This election is not permitted if the equity investment is held for trading. These elected investments are initially measured at fair value plus transaction costs. Subsequently, they are measured at fair value with gains and losses arising from changes in fair value recognised in other comprehensive income and accumulated in the reserve for 'equity instruments through other comprehensive income'. The cumulative gain or loss is not reclassified to profit or loss on disposal of the investments.

A financial asset is held for trading if:

it has been acquired principally for the purpose of selling it in the near term; or

on initial recognition it is part of a portfolio of identified financial instruments that the Group manages together and has a recent actual pattern of short-term profit-taking; or

it is a derivative that is not designated and effective as a hedging instrument or a financial guarantee.

Dividends on these investments in equity instruments are recognised in consolidated profit or loss when the Group's right to receive the dividends is established, it is probable that the economic benefits associated with the dividend will flow to the entity, the dividend does not represent a recovery of part of cost of the investment and the amount of dividend can be measured reliably. Dividends recognised in consolidated profit or loss are included in the 'Other income' line item.

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

Investments in equity instruments are classified as at FVTPL, unless the Group irrevocably elects on initial recognition to present subsequent changes in fair value in other comprehensive income for equity instruments which are not held for trading.

A financial asset that meets the amortised cost criteria or debt instruments that meet the FVTOCI criteria may be designated as at FVTPL upon initial recognition if such designation eliminates or significantly reduces a measurement or recognition inconsistency that would arise from measuring assets or liabilities or recognising the gains and losses on them on different bases. The Group has not designated any debt instrument as at FVTPL.

Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses arising on re-measurement recognised in consolidated profit or loss. The net gain or loss recognised in consolidated profit or loss is included in the 'Other income' line item.

**Impairment of financial assets**

The Group applies the expected credit loss model for recognising impairment loss on financial assets measured at amortised cost, lease receivables, trade receivables, other contractual rights to receive cash or other financial asset.

Expected credit losses are the weighted average of credit losses with the respective risks of default occurring as the weights. Credit loss 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 Group expects to receive (i.e. all cash shortfalls), discounted at the original effective interest rate (or credit-adjusted effective interest rate for purchased or originated credit-impaired financial assets). The Group estimates cash flows by considering all contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) through the expected life of that financial instrument.

The Group measures the loss allowance for a financial instrument at an amount equal to the lifetime expected credit losses if the credit risk on that financial instrument has increased significantly since initial recognition. If the credit risk on a financial instrument has not increased significantly since initial recognition, the Group measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses. 12-month expected credit losses are portion of the life-time expected credit losses and represent the lifetime cash shortfalls that will result if default occurs within the 12 months after the reporting date and thus, are not cash shortfalls that are predicted over the next 12 months.

The Group measures the loss allowance for a financial instrument at an amount equal to the lifetime expected credit losses if the credit risk on that financial instrument has increased significantly since initial recognition. If the credit risk on a financial instrument has not increased significantly since initial recognition, the Group measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses.

However, for trade receivables, the Group measures the loss allowance at an amount equal to lifetime expected credit losses.

When making the assessment of whether there has been a significant increase in credit risk since initial recognition, the Group uses the change in the risk of a default occurring over the expected life of the financial instrument instead of the change in the amount of expected credit losses. To make that assessment, the Group compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition and considers reasonable and supportable information, that is available without undue cost or effort, that is indicative of significant increases in credit risk since initial recognition.

Further, for the purpose of measuring lifetime expected credit loss allowance for trade receivables, the Group has used a practical expedient as permitted under Ind AS 9. This expected credit loss allowance is computed based on a provision matrix, which takes into account historical credit loss experience and adjusted for forward-looking information.

**Derecognition of financial assets**

The Group derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. If the Group neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Group recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Group retains substantially all the risks and rewards of ownership of a transferred financial asset, the Group continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

On derecognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in consolidated profit or loss if such gain or loss would have otherwise been recognised in consolidated profit or loss on disposal of that financial asset.

**Foreign exchange gains and losses**

The fair value of financial assets denominated in a foreign currency is determined in that foreign currency and translated at the spot rate at the end of each reporting period.

For foreign currency denominated financial assets measured at amortised cost and FVTPL, the exchange differences are recognised in consolidated profit or loss except for those, which are designated as hedging instruments in a hedging relationship.

**Financial liabilities and equity instruments**

**Classification as debt or equity**

Debt and equity instruments issued by the entity are classified either as financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

**Equity instruments**

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the entity are recognised at the proceeds received, net of direct issue costs.

Repurchase of the Group's own equity instruments is recognised and deducted directly in equity. No gain or loss is recognised in consolidated profit or loss on the purchase, sale, issue or cancellation of the Group's own equity instruments.

**Compound instruments**

The component parts of compound instruments are classified separately as financial liabilities and equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument. A conversion option that will be settled by the exchange of a fixed amount of cash or another financial asset for a fixed number of the Group's own equity instruments is an equity instrument.

At the date of issue, the fair value of the liability component is estimated using the prevailing market interest rate for similar non-convertible

instruments. This amount is recognised as a liability on an amortised cost basis using the effective interest method until extinguished upon conversion or at the instrument's maturity date.

#### Financial liabilities

All financial liabilities are subsequently measured at amortised cost using the effective interest method or at FVTPL.

Financial liabilities that are not held-for-trading and are not designated as at FVTPL are measured at amortised cost at the end of subsequent accounting period. The carrying amounts of financial liabilities that are subsequently measured at amortised cost are determined based on the effective interest method. Interest expense that is not capitalised as part of costs of an asset is included in the 'Finance costs' line item.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

#### Foreign exchange gains and losses

For financial liabilities that are denominated in a foreign currency and are measured at amortised cost at the end of each reporting period, the foreign exchange gains and losses are determined based on the amortised cost of the instruments and are recognised in 'Other income' as 'Net foreign exchange gains/(losses)'.

The fair value of financial liabilities denominated in a foreign currency is determined in that foreign currency and translated at the spot rate at the end of the reporting period. For financial liabilities that are measured as at FVTPL, the foreign exchange component forms part of the fair value gains or losses and is recognised in consolidated profit or loss.

#### Derecognition of financial liabilities

The Group derecognises financial liabilities when, and only when, the Group's obligations are discharged, cancelled or have expired. An exchange with a lender of debt instruments with substantially different terms is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. Similarly, a substantial modification of the terms of an existing financial liability (whether or not attributable to the financial difficulty of the debtor) is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in consolidated profit or loss.

#### Offsetting financial instruments

Financial assets and liabilities are offset and the net amount is reported in the consolidated financial statement 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. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Group or the counterparty.

#### Segment accounting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The Board of directors of the Company has been identified as being the chief operating decision maker. Refer note 42 for segment information presented.

#### First-time adoption optional exemptions and mandatory exceptions

##### Overall principle

The Group has prepared the opening consolidated balance sheet as per Ind AS as of April 1, 2016 (the transition date):

by recognising all assets and liabilities whose recognition is required by Ind AS, not recognising items of assets or liabilities which are not permitted by Ind AS, by reclassifying items from previous GAAP to Ind AS as required under Ind AS, and applying Ind AS in measurement of recognised assets and liabilities.

However, this principle is subject to the certain exception and certain optional exemptions availed by the Group as detailed below.

##### Lease

Appendix C to Ind AS 17 requires an entity to assess whether a contract or arrangement contains a lease. In accordance with Ind AS 17, this assessment should be carried out at the inception of the contract or arrangement. Ind AS 101 provides an option to make this assessment on the basis of facts and circumstances existing at the date of transition to Ind AS, except where the effect is expected to be not material.

##### Accounting Estimates

An entity's estimates in accordance with Ind ASs at the date of transition to Ind AS shall be consistent with estimates made for the same date in accordance with previous GAAP (after adjustments to reflect any difference in accounting policies), unless there is objective evidence that those estimates were in error.

Ind AS estimates as at April 1, 2016 are consistent with the estimates as at the same date made in conformity with previous GAAP. The Group made estimates for following items in accordance with Ind AS at the date of transition as these were not required under previous GAAP:

Investment in mutual funds carried at FVTPL;  
Investment in Equity instruments carried at FVTPL; and  
Impairment of financial assets based on expected credit loss model.

#### Derecognition of financial assets and financial liabilities

The Group has applied the derecognition requirements of financial assets and financial liabilities prospectively for transactions occurring on or after April 1, 2016 (the transition date).

##### Classification and measurement of financial assets

Ind AS 101 requires an entity to assess classification and measurement of financial assets on the basis of the facts and circumstances that exist at the date of transition to Ind AS.

##### Classification of debt instruments

The Group has determined the classification of debt instruments in terms of whether they meet the amortised cost criteria or the FVTOCI criteria based on the facts and circumstances that existed as of the transition date.

##### Impairment of financial assets

The Group has applied the impairment requirements of Ind AS 109 retrospectively; however, as permitted by Ind AS 101, it has used reasonable and supportable information that is available without undue cost or effort to determine the credit risk at the date that financial instruments were initially recognised in order to compare it with the credit risk at the transition date. Further, the Group has not undertaken an exhaustive search for information when determining, at the date of transition to Ind ASs, whether there have been significant increases in credit risk since initial recognition, as permitted by Ind AS 101.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of consolidated financial statement requires the use of accounting estimates, which, by definition, will seldom equal the actual results. This note provides an overview of the areas that involved a higher degree of judgement or complexity, and of items, which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgements is included in relevant notes together with information about the basis of calculation for each affected line item in the consolidated financial statement.

#### Fair value measurements and valuation processes

Some of the Group's assets and liabilities are measured at fair value for financial reporting purposes. In estimating the fair value of an asset or a liability, the Group uses market-observable data to the extent it is available.

#### Bonus Point (Revenue recognition)

Bonus point credits having a predetermined life are granted to customers when they make payments for card balances. The fair value of the consideration on gaming services resulting in such bonus point credits is allocated between the normal points and the bonus point credits granted. The consideration allocated to the bonus point credits is measured by reference to fair value from the standpoint of the holder and revenue is deferred. The Group at the end of each reporting period estimates the number of points redeemed and that it expects will be further redeemed, based on empirical data of redemption/lapses, and revenue is accordingly recognised.

#### Contingencies:

In the normal course of business, contingent liabilities may arise from litigation and other claims against the Group. There are certain obligations which managements have concluded based on all available facts and circumstances are not probable of payment or difficult to quantify reliably and such obligations are treated as contingent liabilities and disclosed in the notes but are not provided for in the consolidated financial statement. Although there can be no assurance of the final outcome of the legal proceedings in which the Group is involved it is not expected that such contingencies will have material effect on its financial position or profitability.

#### Useful lives of property, plant and equipment

As described at note 4.11 above, the Group reviews the estimated useful lives of property, plant and equipment and residual values at the end of each reporting period. There was no change in the useful life and residual values of property, plant and equipment as compared to previous year.

#### Application of new and revised Indian Accounting Standards (Ind ASs)

##### Amendments to Ind ASs that are mandatorily effective for the current year

In the current year, the Group has applied a number of amendments to Ind ASs issued by the Ministry of Corporate Affairs (MCA) that are mandatorily effective for an accounting period that begins on or after 1 April 2017.

##### Amendments to Ind AS 7 Disclosure Initiative

The Group has applied these amendments for the first time in the current year. The amendments require an entity to provide disclosures that enable users of consolidated financial statements to evaluate changes in liabilities arising from financing activities, including both cash and non-cash changes.

The Group's liabilities arising from financing activities consist of borrowings and certain other financial liabilities. A reconciliation between the opening and closing balances of these items is provided in note 21. Consistent with the transition provisions of the amendments, the Group has not disclosed comparative information for the prior period. Apart from the additional disclosure in note 21, the application of these amendments has had no impact on the Group's consolidated financial statements.

##### Amendments to Ind AS 12 Recognition of Deferred Tax Assets for Unrealised Losses

The Group has applied these amendments for the first time in the current year. The amendments clarify how an entity should evaluate whether there will be sufficient future taxable profits against which it can utilise a deductible temporary difference.

The application of these amendments has had no impact on the Group's consolidated financial statements as the Group already assesses the sufficiency of future taxable profits in a way that is consistent with these amendments.

New and revised Ind ASs in issue but not yet effective

##### Ind AS 115- Revenue from Contract with Customers:

On March 28, 2018, Ministry of Corporate Affairs ("MCA") has notified the Ind AS 115, Revenue from Contract with Customers. The core principle of the new standard is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Further, the new standard requires enhanced disclosures about the nature, amount, timing and uncertainty of revenue and cash flows arising from the entity's contracts with customers.

The standard permits two possible methods of transition:

Retrospective approach - Under this approach the standard will be applied retrospectively to each prior reporting period presented in accordance with Ind AS 8- Accounting Policies, Changes in Accounting Estimates and Errors.

Retrospectively with cumulative effect of initially applying, the standard recognized at the date of initial application (Cumulative catch - up approach).

The effective date for adoption of Ind AS 115 is financial periods beginning on or after April 1, 2018. The Group will adopt the standard on April 1, 2018. The Group is under the process of evaluating the impact of Ind AS 115.

##### Appendix B to Ind AS 21, Foreign currency transactions and advance consideration:

On March 28, 2018, Ministry of Corporate Affairs ("MCA") has notified the Companies (Indian Accounting Standards) Amendment Rules, 2018 containing Appendix B to Ind AS 21, Foreign currency transactions and advance consideration which clarifies the date of the transaction for the purpose of determining the exchange rate to use on initial recognition of the related asset, expense or income, when an entity has received or paid advance consideration in a foreign currency. The amendment will come into force from April 1, 2018. The Group has evaluated the effect of this on the consolidated financial statements and the impact is 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 Lakhs of INR

Reclassified items [Axis]	1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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	Disclosed in the financials of the Company	Disclosed in the financials of the Company
Amount of reclassifications or changes in presentation	0	0
Description of reason for reclassifications or changes in presentation	First Time Adoption of IND AS	First Time Adoption of IND AS

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (4) [See below]	Textual information (5) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	Yes	Yes
Disclosure of reclassifications or changes in presentation [TextBlock]		
Disclosure of significant accounting policies [TextBlock]	Textual information (6) [See below]	Textual information (7) [See below]

**Textual information (4)****Statement of Ind AS compliance [Text Block]**

the financial statements of the Company, its subsidiaries (together 'the Group') have been prepared in accordance with Ind ASs notified under the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) amendment Rules, 2016.

**Textual information (5)****Statement of Ind AS compliance [Text Block]**

Smaaash Entertainment Private Limited voluntarily opted for adoption of the Ind AS with effect from April 1, 2016 and thereafter. Hence, the financial statements of the Company, its subsidiaries (together 'the Group') have been prepared in accordance with Ind ASs notified under the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) amendment Rules, 2016. Upto the year ended March 31, 2017, the Group prepared its financial statements in accordance with the requirements of previous GAAP, which includes Standards notified under the Companies (Accounting Standards) Rules, 2006. These are the Group's first Ind AS financial statement. The date of transition to Ind AS is April 1, 2016. Refer Note 4.22 for the details of first-time adoption exemptions availed by the Group.

These consolidated financial statements were approved by the Board of Directors on August 23, 2018.

The aforesaid consolidated financial statements have been prepared in Indian Rupee (INR) and denominated in Lakhs.

**Textual information (6)****Disclosure of significant accounting policies [Text Block]**

The financial statements of the Company, its subsidiaries (together 'the Group') have been prepared in accordance with Ind ASs notified under the Companies (Indian Accounting Standards) Rules, 2015 and other provisions of the Companies Act, 2013 as amended from time to time.

## Textual information (7)

### Disclosure of significant accounting policies [Text Block]

#### General information

Smaaash Entertainment Private Limited ('Smaaash' or the 'Company') was incorporated as a private limited company in India on 30 November 2009. The Company is engaged in the business of operating entertainment centers. Smaaash presents avarious range of games that offer a superlative virtual-reality experience and combines the best of sports, music and dining into a highly immersive, interactive, innovative and involved entertainment experience. The Company also involved in the Product sales i.e. sale of in-house developed games with the help of innovative ideas and cutting edge technology.

The address of its registered office is 2nd Floor, Trade wing building, Oasis complex, P B Marg, Lower Parel, Mumbai 400 013 and principal place of business is Mumbai, India.

Adrenaline Foods Private Limited ('AFPL') is a wholly owned subsidiary of Smaaash, incorporated on November 26, 2014. The Company is engaged in the business of operating Quick Service Restaurants ('QSR'). AFPL offer Indian and International Cuisines.

Smaaash Innovations Private Limited ('SIPL') is a wholly owned subsidiary of Smaaash, incorporated on December 22, 2014. The Company is assisting in setting up and designing and developing equipment / technology related to games and entertainment center.

Smaaash Entertainment USA Limited ('SEUL') is a wholly owned subsidiary of Smaaash, incorporated on March 01, 2016. The Company is engaged in the business of operating entertainment centers. Smaaash presents an unmatched range of games that offer a superlative virtual-reality experience and combines the best of sports, music and dining into a highly immersive, interactive, innovative and involved entertainment experience.

Smaaash Village Private Limited ('SVPL') is a wholly owned subsidiary of Smaaash, incorporated on June 03, 2016. The Company is engaged in the business of consulting in setting up different forms of family entertainment centers and restaurants.

Smaaash Leisure Limited (formerly known as PVR BluO Entertainment Ltd) ('SLL' or the 'Company') was acquired on September 01, 2017. The Company is engaged in the business of operating entertainment centers. SLL presents an unmatched range of games that offer a superlative virtual-reality experience and combines the best of sports, music and dining into a highly immersive, interactive, innovative and involved entertainment experience.

#### Basis of preparation and significant accounting policies

##### Statement of compliance

Smaaash Entertainment Private Limited voluntarily opted for adoption of the Ind AS with effect from April 1, 2016 and thereafter. Hence, the financial statements of the Company, its subsidiaries (together 'the Group') have been prepared in accordance with Ind ASs notified under the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) amendment Rules, 2016. Upto the year ended March 31, 2017, the Group prepared its financial statements in accordance with the requirements of previous GAAP, which includes Standards notified under the Companies (Accounting Standards) Rules, 2006. These are the Group's first Ind AS financial statement. The date of transition to Ind AS is April 1, 2016. Refer Note 4.22 for the details of first-time adoption exemptions availed by the Group.

These consolidated financial statements were approved by the Board of Directors on August 23, 2018.

The aforesaid consolidated financial statements have been prepared in Indian Rupee (INR) and denominated in Lakhs.

#### Basis of preparation and presentation

##### Historical cost convention

These consolidated financial statements have been prepared and presented on the historical cost basis except for certain financial instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

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, regardless of whether that price is directly observable or estimated using another valuation technique.

In estimating the fair value of an asset or a liability, the Group takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these consolidated financial statement is determined on such a basis, except for leasing transactions that are within the scope of Ind AS 17, and measurements that have some similarities to fair value but are not fair value, such as net realisable value in Ind AS 2 or value in use in Ind AS 36.

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2 or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;

Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and

Level 3 inputs are unobservable inputs for the asset or liability.

##### Classification of current/non-current assets and liabilities

The consolidated balance sheet presents current and non-current assets, and current and non-current liabilities, as separate classifications. For this purpose, an asset is classified as current if:

It is expected to be realised, or is intended to be sold or consumed, in the normal operating cycle; or

It is held primarily for the purpose of trading; or

It is expected to realise the asset within 12 months after the reporting period; or

The asset is a cash or equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

All other assets are classified as non-current.

Similarly, a liability is classified as current if:

It is expected to be settled in the normal operating cycle; or

It is held primarily for the purpose of trading; or

It is due to be settled within 12 months after the reporting period; or

The Group does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. Terms of a liability that could result in its settlement by the issue of equity instruments at the option of the counterparty does not affect this classification.

All other liabilities are classified as non-current.

#### Basis of consolidation

The consolidated financial statements incorporated the financial statement of the Company and its subsidiaries. Control is achieved when the Company:

has power over the investee;

is exposed, or has rights, to variable returns from its involvement with the investee; and

has the ability to use its power to affect its returns.

The Company reassesses 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 listed above.

When the Company has less than a majority of the voting rights of an investee, it has power over the investee when the voting rights are sufficient to give it the practical ability to direct the relevant activities of the investee unilaterally. The Company considers all relevant facts and circumstances in assessing whether or not the Company's voting rights in an investee are sufficient to give it power, including:

the size of the Company's holding of voting rights relative to the size and dispersion of holdings of the other vote holders;

potential voting rights held by the Company, other vote holders or other parties;

rights arising from other contractual arrangements; and

any additional facts and circumstances that indicate that the Company has, or does not have, the current ability to direct the relevant activities at the time that decisions need to be made, including voting patterns at previous shareholders' meetings.

Consolidation of a subsidiary begins when the Company obtains control over the subsidiary and ceases when the Company loses control of the subsidiary. Specifically, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated statement of profit and loss from the date the Company gains control until the date when the Company ceases to control the subsidiary.

Profit or loss and each component of other comprehensive income are attributed to the owners of the Company and to the non-controlling interests. Total comprehensive income of subsidiaries is attributed to the owners of the Company and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies.

All intragroup assets and liabilities, equity, income, expenses, and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

#### Changes in the Group's ownership interests in existing subsidiaries

Changes in the Group's ownership interests in subsidiaries that do not result in the Group losing control over the subsidiaries are accounted for as equity transactions. The carrying amounts of the Group's interests and the non-controlling interests are adjusted to reflect the changes in their relative interests in the subsidiaries. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognised directly in equity and attributed to owners of the Company.

When the Group loses control of a subsidiary, a gain or loss is recognised in Consolidated profit or loss and is calculated as the difference between (i) the aggregate of the fair value of the consideration received and the fair value of any retained interest and (ii) the previous carrying amount of the assets (including goodwill), and liabilities of the subsidiary and any non-controlling interests. All amounts previously recognised in other comprehensive income in relation to that subsidiary are accounted for as if the Group had directly disposed of the related assets or liabilities of the subsidiary (i.e. reclassified to profit or loss or transferred to another category of equity as specified/permitted by applicable Ind AS). The fair value of any investment retained in the former subsidiary at the date when control is lost is regarded as the fair value on initial recognition for subsequent accounting under Ind AS 109, or, when applicable, the cost on initial recognition of an investment in an associate or a joint venture.

#### Significant accounting policies

##### Business Combination

Acquisitions of businesses are accounted for using the acquisition method. The consideration transferred in a business combination is measured at fair value, which is calculated as the sum of the acquisition-date fair values of the assets transferred by the Group, liabilities incurred by the Group to the former owners of the acquiree and the equity interests (if any) issued in exchange of control of the acquiree.

Acquisition-related costs are generally recognised in consolidated profit or loss as incurred.

At the acquisition date, the identifiable assets acquired and the liabilities assumed are recognised at their fair value, except that:

deferred tax assets or liabilities, and assets or liabilities related to employee benefit arrangements are recognised and measured in accordance with Ind AS 12 Income Taxes and Ind AS 19 Employee Benefits respectively; and

assets (or disposal groups) that are classified as held for sale in accordance with Ind AS 105 Non-current Assets Held for Sale and Discontinued Operations are measured in accordance with that Standard.

Goodwill is measured as the excess of the sum of the consideration transferred, and the fair value of the acquirer's previously held equity interest in the acquiree (if any) over the net of the acquisition-date amounts of the identifiable assets acquired and the liabilities assumed.

##### Goodwill

Goodwill represents the cost of acquired business as established at the date of acquisition of the business in excess of the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities less accumulated impairment losses, if any. Goodwill is tested for impairment annually or when events or circumstances indicate that the implied fair value of goodwill is less than its carrying amount.

For the purposes of impairment testing, goodwill is allocated to each of the Group's cash-generating units (or groups of cash-generating units) that is expected to benefit from the synergies of the combination.

A cash-generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash-generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognised directly in consolidated profit or loss. An

impairment loss recognised for goodwill is not reversed in subsequent periods.

On disposal of the relevant cash-generating unit, the attributable amount of goodwill is included in the determination of the consolidated profit or loss on disposal.

#### Revenue recognition

##### Rendering of Services

Revenue from rendering of services is measured at fair value of consideration received or receivable. Revenue is recognised over the life of the contract using percentage completion method and when the outcome of the transaction is estimated reliably.

The outcome of a transaction is estimated reliably when all the following conditions are satisfied:

the amount of revenue can be measured reliably;

it is probable that the economic benefits associated with the transaction will flow to the entity;

the stage of completion of the transaction at the end of the reporting period can be measured reliably; and

the costs incurred for the transaction and the costs to complete the transaction can be measured reliably

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue shall be recognised only to the extent of the expenses recognised that are recoverable.

Rendering of services include:

Revenue from the gaming service is recognised as and when games are played by patrons.

Revenue from banquet, corporate events and others is recognised as and when event takes place.

##### Sale of goods

Revenue from the sale of goods is recognised when the goods are delivered and titles have passed, at which time all the following conditions are satisfied:

the Group has transferred to the buyer the significant risks and rewards of ownership of the goods;

the Group retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

the amount of revenue can be measured reliably;

it is probable that the economic benefits associated with the transaction will flow to the Group; and

the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from sale of goods is measured at fair value of the consideration received or receivable, net of returns and trade discounts and includes excise duty but excludes sales tax, value added tax and Goods and Service Tax (GST).

Revenue from sale of goods include:

Product sales - Revenue from sale of gaming products is recognised upon their delivery.

Revenue from Sale of food and beverages is recognised upon their delivery to customers.

##### Bonus Points:

The fair value of the consideration on gaming services that result in bonus point credits for customers, under the Group's bonus point schemes, is allocated between the normal points supplied and the bonus point credit granted. The consideration allocated to the bonus point credits is measured by reference to fair value from the standpoint of the holder and is recognised as revenue on redemption and / or expected redemption.

##### Dividend and interest income

Dividend income from investments is recognised when the shareholder's right to receive payment has been established (provided that it is probable that the economic benefits will flow to the Group and the amount of income can be measured reliably).

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Group and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

##### Leasing

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

##### Group as a lessee:

Finance leases are capitalised at the lease's inception at the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding rental obligations, net of finance charges, are included in borrowings or other financial liabilities as appropriate. Each lease payment is allocated between the liability and finance cost. The finance cost is charged to the consolidated profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

The Group's significant operating leasing arrangements are in respect of office premises and godown at various locations. Rental expense from operating leases is generally recognised on a straight-line basis over the term of the relevant lease. Where the rentals are structured solely to increase in line with expected general inflation to compensate for the Group's expected inflationary cost increases, such increases are recognised in the year in which such benefits accrue. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

##### Group as a lessor:

Rental income from operating leases is generally recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

##### Foreign currencies

In preparing the financial statements of each individual group entity, transactions in currencies other than the entity's functional currency (foreign currencies) are recognised at the rates of exchange prevailing at the dates of the transactions. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined.

Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Exchange differences on monetary items are recognised in consolidated profit or loss in the period in which they arise.

For the purposes of presenting these consolidated financial statements, the assets and liabilities of the Group's foreign subsidiary are translated into Indian Rupees (INR) using exchange rates prevailing at the end of each reporting period. Income and expense items are translated at the average exchange rates for the period, unless exchange rates fluctuate significantly during that period, in which case the

exchange rates at the dates of the transactions are used. Exchange differences arising, if any, are recognised in other comprehensive income and accumulated in equity.

#### Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised in consolidated profit or loss in the period in which they are incurred.

#### Government grants

Government grants are not recognised until there is reasonable assurance that the Group will comply with the conditions attaching to them and that the grants will be received.

Government grants are recognised in consolidated profit or loss on a systematic basis over the periods in which the Group recognises as expenses the related costs for which the grants are intended to compensate. Specifically, government grants whose primary condition is that the Group should purchase, construct or otherwise acquire non-current assets are recognised as deferred revenue in the consolidated balance sheet and transferred to consolidated profit or loss on a systematic and rational basis.

Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Group with no future related costs are recognised in consolidated profit or loss in the period in which they become receivable.

#### Non-current asset held for sale

Non-current assets and disposal groups are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. This condition is regarded as met only when the asset (or disposal group) is available for immediate sale in its present condition subject only to terms that are usual and customary for sales of such asset (or disposal group) and its sale is highly probable. Management must be committed to the sale, which should be expected to qualify for recognition as a completed sale within one year from the date of classification.

Non-current assets (and disposal groups) classified as held for sale are measured at the lower of their carrying amount and fair value less costs to sell.

#### Employee benefits

##### Retirement benefit costs and termination benefits

Employee benefits include provident fund, employee state insurance scheme, gratuity fund and compensated absences.

Payments to defined contribution retirement benefit plans are recognised as an expense when employees have rendered service entitling them to the contributions.

For defined retirement benefit plans, the cost of providing benefits is determined using the projected unit credit method, with actuarial valuations being carried out at the end of each annual reporting period. Re-measurement, comprising actuarial gains and losses, the effect of the changes to the asset ceiling (if applicable) and the return on plan assets (excluding net interest), is reflected immediately in the balance sheet with a charge or credit recognised in other comprehensive income in the period in which they occur. Remeasurement recognised in other comprehensive income is reflected immediately in retained earnings and is not reclassified to consolidated profit or loss. Past service cost is recognised in consolidated profit or loss in the period of a plan amendment. Net interest is calculated by applying the discount rate at the beginning of the period to the net defined benefit liability or asset. Defined benefit costs are categorised as follows:

service cost (including current service cost, past service cost, as well as gains and losses on curtailments and settlements);  
net interest expense or income; and  
re-measurement

The Group presents the first two components of defined benefit costs in consolidated profit or loss in the line item 'Employee benefits expense'. Curtailment gains and losses are accounted for as past service costs.

The present value of the defined benefit plan liability is calculated using a discount rate, which is determined by reference to market yields at the end of the reporting period on government bonds.

The retirement benefit obligation recognised in the balance sheet represents the actual deficit or surplus in the Group's defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any economic benefits available in the form of refunds from the plans or reductions in future contributions to the plans.

A liability for a termination benefit is recognised at the earlier of when the entity can no longer withdraw the offer of the termination benefit and when the entity recognises any related restructuring costs.

##### Short-term and other long-term employee benefits

A liability is recognised for benefits accruing to employees in respect of salaries, wages and other short term employee benefits in the period the related service is rendered at the undiscounted amount of the benefits expected to be paid in exchange for that service.

Provision for leave benefits to employees is based on actuarial valuation done by projected accrued benefit method at the reporting date.

#### Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

##### Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the consolidated statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Group's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

##### Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the consolidated financial statement and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit. In addition, deferred tax liabilities are not recognised if the temporary difference arises from the initial recognition of goodwill.

Deferred tax liabilities are recognised for taxable temporary differences associated with investments in subsidiaries and associates, and interests in joint ventures, except where the Group is able to control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred tax assets arising from deductible temporary differences associated with such investments and interests are only recognised to the extent that it is probable that there will be sufficient taxable profits against which to utilise the benefits of the temporary differences and they are expected to reverse in the foreseeable future.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Group expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

#### Minimum alternate tax

Minimum alternate tax (MAT) paid in a year is charged to Consolidated statement of profit and loss as current tax. The Group recognizes MAT credit available as an asset only to the extent that there is convincing evidence that the Group will pay normal income tax during the specified period i.e. the period for which MAT credit is allowed to be carried forward. In the year in which the Group recognizes MAT credit as an asset in accordance with the Guidance note on Accounting for Credit available in respect of Minimum Alternate Tax under the Income tax Act, 1961, the said asset is created by way of credit to the consolidated statement of profit and loss and shown as "MAT Credit Entitlement" under the deferred tax assets. The Group reviews the "MAT Credit Entitlement" asset at each reporting date and writes down the asset to the extent the Group does not have convincing evidence that it will pay normal tax during the specified period.

#### Current and deferred tax for the year

Current and deferred tax are recognised in consolidated profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively. Where current tax or deferred tax arises from the initial accounting for a business combination, the tax effect is included in the accounting for the business combination.

#### Property, plant and equipment

Property, plant and equipment held for use in the production or supply of goods or services, or for administrative purposes, are stated in the consolidated balance sheet at their cost less accumulated depreciation and accumulated impairment losses. The cost of property, plant and equipment includes freight, duties, taxes (to the extent not recoverable from tax authorities) and any directly attributable expenditure for making the assets ready for its intended use. It also includes initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located. Replacement cost of an item of property, plant and equipment is capitalised if replacement meets the recognition criteria.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives, using the

straight-line method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

Estimated useful lives of the assets are as follows:

Plant and machinery	8 years - 15 years
Office equipments	5 years
Furniture and fixtures	5 years - 11 years
Vehicles	8 years
Computers	3 years
Electrical equipments	10 years

Leasehold Improvements are amortized over the unexpired period of lease on a straight-line basis.

Individual assets costing uptoRs.5,000/- are depreciated at the rate of 100% prorata over a period of one year from the date of purchase.

Estimates of residual value of Property, plant and equipment is reviewed at least at each year-end.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any 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 consolidated profit or loss.

Capital work-in-progress:

Projects under Property plant and equipment are not yet ready for their intended use are carried at cost, comprising direct cost, related incidental expenses and attributable interest.

Intangible assets

Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses.

Estimated Useful life is as below:

Software	2.5 years – 6 years
Trademarks	5 years- 8 years
Virtual reality games	8 years
Player right	Over a period of contract with the player
Non-compete fees	Over a period of contract
Brands	8 years

An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses from derecognitionof intangible assets, measured at the difference between the net disposal proceeds and the carrying amount of the assets, and are recognised in consolidated profit or loss when the asset is derecognised.

Impairment of tangible and intangible assets other than goodwill

At the end of each reporting period, the Group reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). When it is not possible to estimate the recoverable amount of an individual asset, the Group estimates the recoverable amount of the cash-generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

Recoverable amount is the higher of fair value less costs of disposal and value in use. 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 for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in consolidated profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in consolidated profit or loss.

#### Inventories

Inventories are stated at the lower of cost and net realisable value. Net realisable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale. Cost is determined on the basis of weighted average method.

#### Provisions and contingent liabilities

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that the Group will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

A Contingent Liability is disclosed where there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Contingent Assets are not recognised. Information on contingent liabilities is disclosed in the notes to consolidated financial statements unless the possibility of an outflow of resources embodying economic benefits is remote.

#### Financial instruments

Financial assets and financial liabilities are recognised when a group becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through Consolidated profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition.

Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through consolidated profit or loss are recognised immediately in consolidated profit or loss.

#### Financial assets

All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

#### Classification of financial assets

Debt instruments that meet the following conditions are subsequently measured at amortised cost (except for debt instruments that are designated as at fair value through profit or loss on initial recognition):

the asset is held within a business model whose objective is to hold assets in order to collect contractual cash flows; and

the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Dividend on financial assets at FVTPL is recognised when the Group's right to receive the dividends is established, it is probable that the economic benefits associated with the dividend will flow to the entity, the dividend does not represent a recovery of part of cost of the investment and the amount of dividend can be measured reliably.

Debt instruments that meet the following conditions are subsequently measured at fair value through other comprehensive income (except for debt instruments that are designated as at fair value through profit or loss on initial recognition):

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

the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding

Interest income is recognised in consolidated profit or loss for FVTOCI debt instruments. For the purposes of recognising foreign exchange gains and losses, FVTOCI debt instruments are treated as financial assets measured at amortised cost. Thus, the exchange differences on the amortised cost are recognised in consolidated profit or loss and other changes in the fair value of FVTOCI financial assets are recognised in other comprehensive income and accumulated under the heading of 'Reserve for debt instruments through other comprehensive income'.

When the investment is disposed of, the cumulative gain or loss previously accumulated in this reserve is reclassified to consolidated profit or loss.

All other financial assets are subsequently measured at fair value.

For the impairment policy on financial assets measured at amortised cost, refer note 4.18.5.

#### Amortised cost and Effective interest method

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the debt instrument, or, where appropriate, a shorter period, to the net carrying amount on initial recognition.

Income is recognised on an effective interest basis for debt instruments other than those financial assets classified as at FVTPL. Interest income is recognised in consolidated profit or loss and is included in the "Other income" line item.

#### Investments in equity instruments at FVTOCI

On initial recognition, the Group can make an irrevocable election (on an instrument-by-instrument basis) to present the subsequent changes in fair value in other comprehensive income. This election is not permitted if the equity investment is held for trading. These elected investments are initially measured at fair value plus transaction costs. Subsequently, they are measured at fair value with gains and losses arising from changes in fair value recognised in other comprehensive income and accumulated in the reserve for 'equity instruments through other comprehensive income'. The cumulative gain or loss is not reclassified to profit or loss on disposal of the investments.

A financial asset is held for trading if:

it has been acquired principally for the purpose of selling it in the near term; or

on initial recognition it is part of a portfolio of identified financial instruments that the Group manages together and has a recent actual pattern of short-term profit-taking; or

it is a derivative that is not designated and effective as a hedging instrument or a financial guarantee.

Dividends on these investments in equity instruments are recognised in consolidated profit or loss when the Group's right to receive the dividends is established, it is probable that the economic benefits associated with the dividend will flow to the entity, the dividend does not represent a recovery of part of cost of the investment and the amount of dividend can be measured reliably. Dividends recognised in consolidated profit or loss are included in the 'Other income' line item.

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

Investments in equity instruments are classified as at FVTPL, unless the Group irrevocably elects on initial recognition to present subsequent changes in fair value in other comprehensive income for equity instruments which are not held for trading.

A financial asset that meets the amortised cost criteria or debt instruments that meet the FVTOCI criteria may be designated as at FVTPL upon initial recognition if such designation eliminates or significantly reduces a measurement or recognition inconsistency that would arise from measuring assets or liabilities or recognising the gains and losses on them on different bases. The Group has not designated any debt instrument as at FVTPL.

Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses arising on re-measurement recognised in consolidated profit or loss. The net gain or loss recognised in consolidated profit or loss is included in the 'Other income' line item.

**Impairment of financial assets**

The Group applies the expected credit loss model for recognising impairment loss on financial assets measured at amortised cost, lease receivables, trade receivables, other contractual rights to receive cash or other financial asset.

Expected credit losses are the weighted average of credit losses with the respective risks of default occurring as the weights. Credit loss 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 Group expects to receive (i.e. all cash shortfalls), discounted at the original effective interest rate (or credit-adjusted effective interest rate for purchased or originated credit-impaired financial assets). The Group estimates cash flows by considering all contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) through the expected life of that financial instrument.

The Group measures the loss allowance for a financial instrument at an amount equal to the lifetime expected credit losses if the credit risk on that financial instrument has increased significantly since initial recognition. If the credit risk on a financial instrument has not increased significantly since initial recognition, the Group measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses. 12-month expected credit losses are portion of the life-time expected credit losses and represent the lifetime cash shortfalls that will result if default occurs within the 12 months after the reporting date and thus, are not cash shortfalls that are predicted over the next 12 months.

The Group measures the loss allowance for a financial instrument at an amount equal to the lifetime expected credit losses if the credit risk on that financial instrument has increased significantly since initial recognition. If the credit risk on a financial instrument has not increased significantly since initial recognition, the Group measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses.

However, for trade receivables, the Group measures the loss allowance at an amount equal to lifetime expected credit losses.

When making the assessment of whether there has been a significant increase in credit risk since initial recognition, the Group uses the change in the risk of a default occurring over the expected life of the financial instrument instead of the change in the amount of expected credit losses. To make that assessment, the Group compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition and considers reasonable and supportable information, that is available without undue cost or effort, that is indicative of significant increases in credit risk since initial recognition.

Further, for the purpose of measuring lifetime expected credit loss allowance for trade receivables, the Group has used a practical expedient as permitted under Ind AS 9. This expected credit loss allowance is computed based on a provision matrix, which takes into account historical credit loss experience and adjusted for forward-looking information.

**Derecognition of financial assets**

The Group derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. If the Group neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Group recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Group retains substantially all the risks and rewards of ownership of a transferred financial asset, the Group continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

On derecognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in consolidated profit or loss if such gain or loss would have otherwise been recognised in consolidated profit or loss on disposal of that financial asset.

**Foreign exchange gains and losses**

The fair value of financial assets denominated in a foreign currency is determined in that foreign currency and translated at the spot rate at the end of each reporting period.

For foreign currency denominated financial assets measured at amortised cost and FVTPL, the exchange differences are recognised in consolidated profit or loss except for those, which are designated as hedging instruments in a hedging relationship.

**Financial liabilities and equity instruments**

**Classification as debt or equity**

Debt and equity instruments issued by the entity are classified either as financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

**Equity instruments**

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the entity are recognised at the proceeds received, net of direct issue costs.

Repurchase of the Group's own equity instruments is recognised and deducted directly in equity. No gain or loss is recognised in consolidated profit or loss on the purchase, sale, issue or cancellation of the Group's own equity instruments.

**Compound instruments**

The component parts of compound instruments are classified separately as financial liabilities and equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument. A conversion option that will be settled by the exchange of a fixed amount of cash or another financial asset for a fixed number of the Group's own equity instruments is an equity instrument.

At the date of issue, the fair value of the liability component is estimated using the prevailing market interest rate for similar non-convertible

instruments. This amount is recognised as a liability on an amortised cost basis using the effective interest method until extinguished upon conversion or at the instrument's maturity date.

#### Financial liabilities

All financial liabilities are subsequently measured at amortised cost using the effective interest method or at FVTPL.

Financial liabilities that are not held-for-trading and are not designated as at FVTPL are measured at amortised cost at the end of subsequent accounting period. The carrying amounts of financial liabilities that are subsequently measured at amortised cost are determined based on the effective interest method. Interest expense that is not capitalised as part of costs of an asset is included in the 'Finance costs' line item.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

#### Foreign exchange gains and losses

For financial liabilities that are denominated in a foreign currency and are measured at amortised cost at the end of each reporting period, the foreign exchange gains and losses are determined based on the amortised cost of the instruments and are recognised in 'Other income' as 'Net foreign exchange gains/(losses)'.

The fair value of financial liabilities denominated in a foreign currency is determined in that foreign currency and translated at the spot rate at the end of the reporting period. For financial liabilities that are measured as at FVTPL, the foreign exchange component forms part of the fair value gains or losses and is recognised in consolidated profit or loss.

#### Derecognition of financial liabilities

The Group derecognises financial liabilities when, and only when, the Group's obligations are discharged, cancelled or have expired. An exchange with a lender of debt instruments with substantially different terms is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. Similarly, a substantial modification of the terms of an existing financial liability (whether or not attributable to the financial difficulty of the debtor) is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in consolidated profit or loss.

#### Offsetting financial instruments

Financial assets and liabilities are offset and the net amount is reported in the consolidated financial statement 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. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Group or the counterparty.

#### Segment accounting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The Board of directors of the Company has been identified as being the chief operating decision maker. Refer note 42 for segment information presented.

#### First-time adoption optional exemptions and mandatory exceptions

##### Overall principle

The Group has prepared the opening consolidated balance sheet as per Ind AS as of April 1, 2016 (the transition date):

by recognising all assets and liabilities whose recognition is required by Ind AS, not recognising items of assets or liabilities which are not permitted by Ind AS, by reclassifying items from previous GAAP to Ind AS as required under Ind AS, and applying Ind AS in measurement of recognised assets and liabilities.

However, this principle is subject to the certain exception and certain optional exemptions availed by the Group as detailed below.

##### Lease

Appendix C to Ind AS 17 requires an entity to assess whether a contract or arrangement contains a lease. In accordance with Ind AS 17, this assessment should be carried out at the inception of the contract or arrangement. Ind AS 101 provides an option to make this assessment on the basis of facts and circumstances existing at the date of transition to Ind AS, except where the effect is expected to be not material.

##### Accounting Estimates

An entity's estimates in accordance with Ind ASs at the date of transition to Ind AS shall be consistent with estimates made for the same date in accordance with previous GAAP (after adjustments to reflect any difference in accounting policies), unless there is objective evidence that those estimates were in error.

Ind AS estimates as at April 1, 2016 are consistent with the estimates as at the same date made in conformity with previous GAAP. The Group made estimates for following items in accordance with Ind AS at the date of transition as these were not required under previous GAAP:

Investment in mutual funds carried at FVTPL;  
Investment in Equity instruments carried at FVTPL; and  
Impairment of financial assets based on expected credit loss model.

#### Derecognition of financial assets and financial liabilities

The Group has applied the derecognition requirements of financial assets and financial liabilities prospectively for transactions occurring on or after April 1, 2016 (the transition date).

##### Classification and measurement of financial assets

Ind AS 101 requires an entity to assess classification and measurement of financial assets on the basis of the facts and circumstances that exist at the date of transition to Ind AS.

##### Classification of debt instruments

The Group has determined the classification of debt instruments in terms of whether they meet the amortised cost criteria or the FVTOCI criteria based on the facts and circumstances that existed as of the transition date.

##### Impairment of financial assets

The Group has applied the impairment requirements of Ind AS 109 retrospectively; however, as permitted by Ind AS 101, it has used reasonable and supportable information that is available without undue cost or effort to determine the credit risk at the date that financial instruments were initially recognised in order to compare it with the credit risk at the transition date. Further, the Group has not undertaken an exhaustive search for information when determining, at the date of transition to Ind ASs, whether there have been significant increases in credit risk since initial recognition, as permitted by Ind AS 101.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of consolidated financial statement requires the use of accounting estimates, which, by definition, will seldom equal the actual results. This note provides an overview of the areas that involved a higher degree of judgement or complexity, and of items, which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgements is included in relevant notes together with information about the basis of calculation for each affected line item in the consolidated financial statement.

#### Fair value measurements and valuation processes

Some of the Group's assets and liabilities are measured at fair value for financial reporting purposes. In estimating the fair value of an asset or a liability, the Group uses market-observable data to the extent it is available.

#### Bonus Point (Revenue recognition)

Bonus point credits having a predetermined life are granted to customers when they make payments for card balances. The fair value of the consideration on gaming services resulting in such bonus point credits is allocated between the normal points and the bonus point credits granted. The consideration allocated to the bonus point credits is measured by reference to fair value from the standpoint of the holder and revenue is deferred. The Group at the end of each reporting period estimates the number of points redeemed and that it expects will be further redeemed, based on empirical data of redemption/lapses, and revenue is accordingly recognised.

#### Contingencies:

In the normal course of business, contingent liabilities may arise from litigation and other claims against the Group. There are certain obligations which managements have concluded based on all available facts and circumstances are not probable of payment or difficult to quantify reliably and such obligations are treated as contingent liabilities and disclosed in the notes but are not provided for in the consolidated financial statement. Although there can be no assurance of the final outcome of the legal proceedings in which the Group is involved it is not expected that such contingencies will have material effect on its financial position or profitability.

#### Useful lives of property, plant and equipment

As described at note 4.11 above, the Group reviews the estimated useful lives of property, plant and equipment and residual values at the end of each reporting period. There was no change in the useful life and residual values of property, plant and equipment as compared to previous year.

#### Application of new and revised Indian Accounting Standards (Ind ASs)

##### Amendments to Ind ASs that are mandatorily effective for the current year

In the current year, the Group has applied a number of amendments to Ind ASs issued by the Ministry of Corporate Affairs (MCA) that are mandatorily effective for an accounting period that begins on or after 1 April 2017.

##### Amendments to Ind AS 7 Disclosure Initiative

The Group has applied these amendments for the first time in the current year. The amendments require an entity to provide disclosures that enable users of consolidated financial statements to evaluate changes in liabilities arising from financing activities, including both cash and non-cash changes.

The Group's liabilities arising from financing activities consist of borrowings and certain other financial liabilities. A reconciliation between the opening and closing balances of these items is provided in note 21. Consistent with the transition provisions of the amendments, the Group has not disclosed comparative information for the prior period. Apart from the additional disclosure in note 21, the application of these amendments has had no impact on the Group's consolidated financial statements.

##### Amendments to Ind AS 12 Recognition of Deferred Tax Assets for Unrealised Losses

The Group has applied these amendments for the first time in the current year. The amendments clarify how an entity should evaluate whether there will be sufficient future taxable profits against which it can utilise a deductible temporary difference.

The application of these amendments has had no impact on the Group's consolidated financial statements as the Group already assesses the sufficiency of future taxable profits in a way that is consistent with these amendments.

New and revised Ind ASs in issue but not yet effective

##### Ind AS 115- Revenue from Contract with Customers:

On March 28, 2018, Ministry of Corporate Affairs ("MCA") has notified the Ind AS 115, Revenue from Contract with Customers. The core principle of the new standard is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Further, the new standard requires enhanced disclosures about the nature, amount, timing and uncertainty of revenue and cash flows arising from the entity's contracts with customers.

The standard permits two possible methods of transition:

Retrospective approach - Under this approach the standard will be applied retrospectively to each prior reporting period presented in accordance with Ind AS 8- Accounting Policies, Changes in Accounting Estimates and Errors.

Retrospectively with cumulative effect of initially applying, the standard recognized at the date of initial application (Cumulative catch - up approach).

The effective date for adoption of Ind AS 115 is financial periods beginning on or after April 1, 2018. The Group will adopt the standard on April 1, 2018. The Group is under the process of evaluating the impact of Ind AS 115.

##### Appendix B to Ind AS 21, Foreign currency transactions and advance consideration:

On March 28, 2018, Ministry of Corporate Affairs ("MCA") has notified the Companies (Indian Accounting Standards) Amendment Rules, 2018 containing Appendix B to Ind AS 21, Foreign currency transactions and advance consideration which clarifies the date of the transaction for the purpose of determining the exchange rate to use on initial recognition of the related asset, expense or income, when an entity has received or paid advance consideration in a foreign currency. The amendment will come into force from April 1, 2018. The Group has evaluated the effect of this on the consolidated financial statements and the impact is not material.

**[610300] Notes - Accounting policies, changes in accounting estimates and errors****Disclosure of initial application of standards or interpretations [Table]**

..(1)

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

Initially applied Ind ASs [Axis]	1
	01/04/2017 to 31/03/2018
Disclosure of initial application of standards or interpretations [Abstract]	
Disclosure of initial application of standards or interpretations [Line items]	
Title of initially applied Ind AS	STATUTORY REQUIREMENTS
Description whether change in accounting policy is made in accordance with transitional provisions of initially applied Ind AS	YES

Unless otherwise specified, all monetary values are in Lakhs 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]		Textual information (8) [See below]
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	Yes
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

**Textual information (8)****Disclosure of initial application of standards or interpretations [Text Block]**

Retrospective approach - Under this approach the standard will be applied retrospectively to each prior reporting period presented in accordance with Ind AS 8- Accounting Policies, Changes in Accounting Estimates and Errors.

Retrospectively with cumulative effect of initially applying, the standard recognized at the date of initial application (Cumulative catch - up approach).

**[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 Lakhs of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Plant and 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				
Useful lives or depreciation rates, property, plant and equipment				
Whether property, plant and equipment are stated at revalued amount			No	No

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

..(2)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	straight-line method	straight-line method	straight-line method	straight-line method
Useful lives or depreciation rates, property, plant and equipment	8-15 years	8-15 years	5-11 years	5-11 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Motor vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment			straight-line method	straight-line method
Useful lives or depreciation rates, property, plant and equipment			8 years	8 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

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

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

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

..(5)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]		Other property, plant and equipment [Member]	
	Owned 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	straight-line method	straight-line method		
Useful lives or depreciation rates, property, plant and equipment	unexpired period of lease on a straight-line basis.	unexpired period of lease on a straight-line basis.		
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 Lakhs 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 method	straight-line method
Useful lives or depreciation rates, property, plant and equipment	10 years	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 Lakhs of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	7,289.22	10,832.71		7,289.22
Acquisitions through business combinations, property, plant and equipment	0	9,478.8		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-5,274.25	-4,331.59		
Depreciation recognised as part of cost of other assets	0	-1,839.25		
Total Depreciation property plant and equipment	-5,274.25	-6,170.84		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	229.16		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	229.16		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	716.69	540.69		977.88
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	716.69	540.69		977.88
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	1,298.28	13,829.14		6,311.34
Property, plant and equipment at end of period	33,720.91	32,422.63	18,593.49	48,955.19

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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	10,832.71			
Acquisitions through business combinations, property, plant and equipment	9,478.8			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			5,274.25	4,331.59
Depreciation recognised as part of cost of other assets			0	1,839.25
Total Depreciation property plant and equipment			5,274.25	6,170.84
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	-229.16
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	-229.16
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	540.69		261.19	0
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	540.69		261.19	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	19,770.82		5,013.06	5,941.68
Property, plant and equipment at end of period	42,643.85	22,873.03	15,234.28	10,221.22

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

..(3)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Plant and equipment [Member]		
		Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased 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		4,049.79	6,268.39	
Acquisitions through business combinations, property, plant and equipment		0	6,000.15	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-953.47	-1,119.21	
Depreciation recognised as part of cost of other assets		0	-1,046.15	
Total Depreciation property plant and equipment		-953.47	-2,165.36	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	81.5	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	81.5	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		713.42	200.52	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		713.42	200.52	

Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		2,382.9	9,984.16	
Property, plant and equipment at end of period	4,279.54	19,802.7	17,419.8	7,435.64

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

..(4)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	4,049.79	6,268.39		
Acquisitions through business combinations, property, plant and equipment	0	6,000.15		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				953.47
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				953.47
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	956.47	200.52		243.05
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	956.47	200.52		243.05
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	3,093.32	12,068.02		710.42
Property, plant and equipment at end of period	23,409.88	20,316.56	8,248.54	3,607.18

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

..(5)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2017 to 31/03/2018	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			4,049.79	6,268.39
Acquisitions through business combinations, property, plant and equipment			0	6,000.15
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1,119.21		-953.47	-1,119.21
Depreciation recognised as part of cost of other assets	1,046.15		0	-1,046.15
Total Depreciation property plant and equipment	2,165.36		-953.47	-2,165.36
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	-81.5		0	81.5
Total increase (decrease) through transfers and other changes, property, plant and equipment	-81.5		0	81.5
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		713.42	200.52
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	0		713.42	200.52
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	2,083.86		2,382.9	9,984.16
Property, plant and equipment at end of period	2,896.76	812.9	19,802.7	17,419.8

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

..(6)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Carrying amount [Member]	Gross carrying amount [Member]	
	31/03/2017		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		4,049.79	6,268.39	
Acquisitions through business combinations, property, plant and equipment		0	6,000.15	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		956.47	200.52	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		956.47	200.52	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		3,093.32	12,068.02	
Property, plant and equipment at end of period	7,435.64	23,409.88	20,316.56	8,248.54

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

..(7)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
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				60.88
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	953.47	1,119.21		-130.93
Depreciation recognised as part of cost of other assets	0	1,046.15		0
Total Depreciation property plant and equipment	953.47	2,165.36		-130.93
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	-81.5		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	-81.5		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	243.05	0		0
Retirements, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment	243.05	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	710.42	2,083.86		-70.05
Property, plant and equipment at end of period	3,607.18	2,896.76	812.9	981.12

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

..(8)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	215.93		60.88	215.93
Acquisitions through business combinations, property, plant and equipment	406.67		0	406.67
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-130.78			
Depreciation recognised as part of cost of other assets	-94.14			
Total Depreciation property plant and equipment	-224.92			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	64.84		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	64.84		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	71.78		0	71.78
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	71.78		0	71.78
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	390.74		60.88	550.82
Property, plant and equipment at end of period	1,051.17	660.43	1,386	1,325.12

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

..(9)

Unless otherwise specified, all monetary values are in Lakhs 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]	
	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		130.93	130.78	
Depreciation recognised as part of cost of other assets		0	94.14	
Total Depreciation property plant and equipment		130.93	224.92	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	-64.84	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	-64.84	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		130.93	160.08	
Property, plant and equipment at end of period	774.3	404.88	273.95	113.87

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

..(10)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Acquisitions through business combinations, property, plant and equipment	0	14.56		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2.47	-2.33		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-2.47	-2.33		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0.19		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0.19		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.98	7.73		2.53
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0.98	7.73		2.53
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	-3.45	4.69		-2.53
Property, plant and equipment at end of period	10.48	13.93	9.24	18.03

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

..(11)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	14.56			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			2.47	2.33
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			2.47	2.33
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	-0.19
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	-0.19
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	7.73		1.55	0
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	7.73		1.55	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	6.83		0.92	2.14
Property, plant and equipment at end of period	20.56	13.73	7.55	6.63

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

..(12)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]	Motor vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	14.56	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-2.47	-2.33	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-2.47	-2.33	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0.19	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0.19	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.98	7.73	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0.98	7.73	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-3.45	4.69	
Property, plant and equipment at end of period	4.49	10.48	13.93	9.24

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

..(13)

Unless otherwise specified, all monetary values are in Lakhs 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]				
Additions other than through business combinations, property, plant and equipment	0	0		
Acquisitions through business combinations, property, plant and equipment	0	14.56		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				2.47
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				2.47
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2.53	7.73		1.55
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	2.53	7.73		1.55
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-2.53	6.83		0.92
Property, plant and equipment at end of period	18.03	20.56	13.73	7.55

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

..(14)

Unless otherwise specified, all monetary values are in Lakhs 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 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			5.67	65.64
Acquisitions through business combinations, property, plant and equipment			0	213.84
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	2.33		-22.25	-42.48
Depreciation recognised as part of cost of other assets	0		0	-145.52
Total Depreciation property plant and equipment	2.33		-22.25	-188
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	-0.19		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.19		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	2.14		-16.58	91.48
Property, plant and equipment at end of period	6.63	4.49	123.89	140.47

**Disclosure of detailed information about property, plant and equipment [Table]****..(15)**

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

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Owned assets [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		5.67	65.64	
Acquisitions through business combinations, property, plant and equipment		0	213.84	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		5.67	279.48	
Property, plant and equipment at end of period	48.99	342.87	337.2	57.72

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

..(16)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			Computer equipments [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2018 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				113.01
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	22.25	42.48		-111.89
Depreciation recognised as part of cost of other assets	0	145.52		0
Total Depreciation property plant and equipment	22.25	188		-111.89
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0.2
Retirements, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment	0	0		0.2
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	22.25	188		0.92
Property, plant and equipment at end of period	218.98	196.73	8.73	90.49

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

..(17)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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	42.22		113.01	42.22
Acquisitions through business combinations, property, plant and equipment	16.65		0	16.65
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-82.5			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-82.5			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0.6	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0.6	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	-23.63		112.41	58.87
Property, plant and equipment at end of period	89.57	113.2	509.83	397.42

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

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

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Owned assets [Member]	
31/03/2017			Accumulated depreciation and impairment [Member]	
		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		111.89	82.5	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		111.89	82.5	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.4	0	
Total disposals and retirements, property, plant and equipment		0.4	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		111.49	82.5	
Property, plant and equipment at end of period	338.55	419.34	307.85	225.35

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

..(19)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	2,814.15	3,951.74		2,814.15
Acquisitions through business combinations, property, plant and equipment	0	2,740.08		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-3,766.05	-2,750.27		
Depreciation recognised as part of cost of other assets	0	-553.44		
Total Depreciation property plant and equipment	-3,766.05	-3,303.71		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	82.43		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	82.43		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.04	260.46		16.84
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	1.04	260.46		16.84
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	-952.94	3,210.08		2,797.31
Property, plant and equipment at end of period	11,309.58	12,262.52	9,052.44	21,037.73

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

..(20)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	3,951.74			
Acquisitions through business combinations, property, plant and equipment	2,740.08			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			3,766.05	2,750.27
Depreciation recognised as part of cost of other assets			0	553.44
Total Depreciation property plant and equipment			3,766.05	3,303.71
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	-82.43
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	-82.43
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	260.46		15.8	0
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	260.46		15.8	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	6,431.36		3,750.25	3,221.28
Property, plant and equipment at end of period	18,240.42	11,809.06	9,728.15	5,977.9

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

..(21)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]	Other property, plant and equipment [Member]		
	Owned assets [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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		245.72	288.79	
Acquisitions through business combinations, property, plant and equipment		0	86.85	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-287.19	-204.02	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-287.19	-204.02	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0.2	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0.2	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.05	0.2	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		1.05	0.2	

Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-42.52	171.62	
Property, plant and equipment at end of period	2,756.62	1,402.65	1,445.17	1,273.55

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

..(22)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2018 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	245.72	288.79		
Acquisitions through business combinations, property, plant and equipment	0	86.85		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				287.19
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				287.19
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.44	0.2		0.39
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	1.44	0.2		0.39
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	244.28	375.44		286.8
Property, plant and equipment at end of period	2,250.85	2,006.57	1,631.13	848.2

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

..(23)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]		Other property, plant and equipment, others [Member]	
	Owned assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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]				
Nature of other property plant and equipment others			ELECTRICAL EQUIPMENTS	A L L ASSETS
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			245.72	288.79
Acquisitions through business combinations, property, plant and equipment			0	86.85
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	204.02		-287.19	-204.02
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	204.02		-287.19	-204.02
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	-0.2		0	0.2
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.2		0	0.2
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		1.05	0.2
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	0		1.05	0.2
Decrease through classified as held for sale, property, plant and equipment	0		0	0

Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	203.82		-42.52	171.62
Property, plant and equipment at end of period	561.4	357.58	1,402.65	1,445.17

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

..(24)

Unless otherwise specified, all monetary values are in Lakhs 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]		
	31/03/2017		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]					
Disclosure of detailed information about property, plant and equipment [Line items]					
Nature of other property plant and equipment others		ELECTRICAL EQUIPMENTS	ALL ASSETS		
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			245.72	288.79	
Acquisitions through business combinations, property, plant and equipment			0	86.85	
Increase (decrease) through net exchange differences, property, plant and equipment			0	0	
Revaluation increase (decrease), property, plant and equipment			0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]					
Increase (decrease) through transfers, property, plant and equipment			0	0	
Increase (decrease) through other changes, property, plant and equipment			0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment			0	0	
Disposals and retirements, property, plant and equipment [Abstract]					
Disposals, property, plant and equipment			1.44	0.2	
Retirements, property, plant and equipment			0	0	
Total disposals and retirements, property, plant and equipment			1.44	0.2	
Decrease through classified as held for sale, property, plant and equipment			0	0	
Decrease through loss of control of subsidiary, property, plant and equipment			0	0	
Total increase (decrease) in property, plant and equipment			244.28	375.44	
Property, plant and equipment at end of period	1,273.55		2,250.85	2,006.57	1,631.13

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

..(25)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]			
Disclosure of detailed information about property, plant and equipment [Line items]			
Nature of other property plant and equipment others	ELECTRICAL EQUIPMENTS	ALL ASSETS	
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	287.19	204.02	
Depreciation recognised as part of cost of other assets	0	0	
Total Depreciation property plant and equipment	287.19	204.02	
Impairment loss recognised in profit or loss, property, plant and equipment	0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]			
Increase (decrease) through other changes, property, plant and equipment	0	-0.2	
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	-0.2	
Disposals and retirements, property, plant and equipment [Abstract]			
Disposals, property, plant and equipment	0.39	0	
Total disposals and retirements, property, plant and equipment	0.39	0	
Decrease through classified as held for sale, property, plant and equipment	0	0	
Decrease through loss of control of subsidiary, property, plant and equipment	0	0	
Total increase (decrease) in property, plant and equipment	286.8	203.82	
Property, plant and equipment at end of period	848.2	561.4	357.58

**[612100] Notes - Impairment of assets**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of investment property [TextBlock]		
Total direct operating expense from investment property	0	0
Rental income from investment property, net of direct operating expense	0	0
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

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

..(1)

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

Carrying amount accumulated amortization and impairment 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 reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Acquisitions through business combinations, goodwill				136.04
Total increase (decrease) in goodwill			0	136.04
Goodwill at end of period	136.04	136.04	136.04	136.04

**Disclosure of reconciliation of changes in goodwill [Table]**

..(2)

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

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
Disclosure of reconciliation of changes in goodwill [Abstract]		
Disclosure of reconciliation of changes in goodwill [Line items]		
Changes in goodwill [Abstract]		
Total increase (decrease) in goodwill	0	0
Goodwill at end of period	0	0

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

	31/03/2019	31/03/2018
Disclosure of goodwill [TextBlock]		
Disclosure of reconciliation of changes in goodwill [Abstract]		
Changes in goodwill [Abstract]		
Goodwill at end of period	136.04	136.04

**[400900] Notes - Other intangible assets****Disclosure of detailed information about other intangible assets [Table]****..(1)**

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
	Carrying amount [Member]			Gross carrying amount [Member]
Sub classes of other intangible assets [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	1,200.77	1,751.96		1,200.77
Acquisitions through business combinations	0	1,885.97		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-1,695.16	-1,203.94		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	-74.43		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	-74.43		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-494.39	2,359.56		1,200.77
Other intangible assets at end of period	4,561.86	5,056.25	2,696.69	9,817.19

## Disclosure of detailed information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	1,751.96			
Acquisitions through business combinations	1,885.97			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			1,695.16	1,203.94
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0			
Increase (decrease) through other changes	0		0	74.43
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	74.43
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0			
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	3,637.93		1,695.16	1,278.37
Other intangible assets at end of period	8,616.42	4,978.49	5,255.33	3,560.17

## Disclosure of detailed information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	Brands and trade marks [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		15.07	14.34	
Acquisitions through business combinations		0	1,088.76	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-207.08	-78.31	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	-45.41	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	-45.41	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-192.01	979.38	
Other intangible assets at end of period	2,281.8	814.11	1,006.12	26.74

## Disclosure of detailed information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Brands and trade marks [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]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	15.07	14.34		
Acquisitions through business combinations	0	1,088.76		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				207.08
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	15.07	1,103.1		207.08
Other intangible assets at end of period	1,165.38	1,150.31	47.21	351.27

## Disclosure of detailed information about other intangible assets [Table]

..(5)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]		Brands [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Intangible assets other than internally generated [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Acquisitions through business combinations			0	946.05
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	78.31		-118.21	-55.39
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets			0	0
Increase (decrease) through other changes	45.41		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	45.41		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements			0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	123.72		-118.21	890.66
Other intangible assets at end of period	144.19	20.47	772.45	890.66

## Disclosure of detailed information about other intangible assets [Table]

..(6)

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

Classes of other intangible assets [Axis]	Brands [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]		
		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	946.05	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	946.05	
Other intangible assets at end of period	0	946.05	946.05	0

## Disclosure of detailed information about other intangible assets [Table]

..(7)

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

Classes of other intangible assets [Axis]	Brands [Member]			Trade marks [Member]
	Intangible assets other than internally generated [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]	01/04/2018 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				15.07
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	118.21	55.39		-88.87
Impairment loss recognised in profit or loss	0	0		0
Reversal of impairment loss recognised in profit or loss	0	0		0
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets				0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements				0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	118.21	55.39		-73.8
Other intangible assets at end of period	173.6	55.39	0	41.66

## Disclosure of detailed information about other intangible assets [Table]

..(8)

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

Classes of other intangible assets [Axis] Sub classes of other intangible assets [Axis]	Trade marks [Member]			
	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]	
	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	14.34		15.07	14.34
Acquisitions through business combinations	142.71		0	142.71
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	-22.92			
Impairment loss recognised in profit or loss	0			
Reversal of impairment loss recognised in profit or loss	0			
Revaluation increase (decrease), other intangible assets	0		0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	-45.41		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	-45.41		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	88.72		15.07	157.05
Other intangible assets at end of period	115.46	26.74	219.33	204.26

## Disclosure of detailed information about other intangible assets [Table]

..(9)

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

Classes of other intangible assets [Axis]	Trade marks [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]	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		88.87	22.92	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	45.41	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	45.41	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		88.87	68.33	
Other intangible assets at end of period	47.21	177.67	88.8	20.47

## Disclosure of detailed information about other intangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in Lakhs 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]
	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	53.52	75.74		53.52
Acquisitions through business combinations	0	49.24		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-73.36	-118.73		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	-29.02		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	-29.02		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-19.84	-22.77		53.52
Other intangible assets at end of period	101.6	121.44	144.21	547.27

## Disclosure of detailed information about other intangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in Lakhs 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]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	75.74			
Acquisitions through business combinations	49.24			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			73.36	118.73
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0			
Increase (decrease) through other changes	0		0	29.02
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	29.02
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0			
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	124.98		73.36	147.75
Other intangible assets at end of period	493.75	368.77	445.67	372.31

## Disclosure of detailed information about other intangible assets [Table]

..(12)

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

Classes of other intangible assets [Axis]	Computer software [Member]	Copyrights, patents and other operating rights [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		166.02	640.08	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-677.8	-404.23	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-511.78	235.85	
Other intangible assets at end of period	224.56	221.29	733.07	497.22

## Disclosure of detailed information about other intangible assets [Table]

..(13)

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [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]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	166.02	640.08		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				677.8
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	166.02	640.08		677.8
Other intangible assets at end of period	1,930.89	1,764.87	1,124.79	1,709.6

## Disclosure of detailed information about other intangible assets [Table]

..(14)

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]		Services and operating rights [Member]	
	Intangible assets other than internally generated [Member]		Intangible assets other than internally generated [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			166.02	640.08
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	404.23		-677.8	-404.23
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets			0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements			0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	404.23		-511.78	235.85
Other intangible assets at end of period	1,031.8	627.57	221.29	733.07

## Disclosure of detailed information about other intangible assets [Table]

..(15)

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

Classes of other intangible assets [Axis]	Services and operating rights [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		166.02	640.08	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		166.02	640.08	
Other intangible assets at end of period	497.22	1,930.89	1,764.87	1,124.79

## Disclosure of detailed information about other intangible assets [Table]

..(16)

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

Classes of other intangible assets [Axis]	Services and operating rights [Member]			Other intangible assets [Member]
	Intangible assets other than internally generated [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]	01/04/2018 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				966.16
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	677.8	404.23		-736.92
Impairment loss recognised in profit or loss	0	0		0
Reversal of impairment loss recognised in profit or loss	0	0		0
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets				0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements				0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	677.8	404.23		229.24
Other intangible assets at end of period	1,709.6	1,031.8	627.57	3,424.86

## Disclosure of detailed information about other intangible assets [Table]

..(17)

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

Classes of other intangible assets [Axis]	Other intangible assets [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]	
	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	1,021.8		966.16	1,021.8
Acquisitions through business combinations	747.97		0	747.97
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	-602.67			
Impairment loss recognised in profit or loss	0			
Reversal of impairment loss recognised in profit or loss	0			
Revaluation increase (decrease), other intangible assets	0		0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	1,167.1		966.16	1,769.77
Other intangible assets at end of period	3,195.62	2,028.52	6,173.65	5,207.49

## Disclosure of detailed information about other intangible assets [Table]

..(18)

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

Classes of other intangible assets [Axis]	Other intangible assets [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]	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	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		736.92	602.67	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		736.92	602.67	
Other intangible assets at end of period	3,437.72	2,748.79	2,011.87	1,409.2

## Disclosure of detailed information about other intangible assets [Table]

..(19)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [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]
	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]				
Nature of other intangible assets others	Virtual reality games & Non-competee fees	no		Virtual reality games & Non-competee fees
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	966.16	1,021.8		966.16
Acquisitions through business combinations	0	747.97		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-736.92	-602.67		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	229.24	1,167.1		966.16
Other intangible assets at end of period	3,424.86	3,195.62	2,028.52	6,173.65

## Disclosure of detailed information about other intangible assets [Table]

..(20)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [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]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	no		Virtual reality games & Non-compete fees	no
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	1,021.8			
Acquisitions through business combinations	747.97			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			736.92	602.67
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0			
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0			0
Retirements	0			0
Total Disposals and retirements, Other intangible assets	0			0
Decrease through classified as held for sale	0			0
Decrease through loss of control of subsidiary	0			0
Total increase (decrease) in Other intangible assets	1,769.77		736.92	602.67
Other intangible assets at end of period	5,207.49	3,437.72	2,748.79	2,011.87

**Disclosure of detailed information about other intangible assets [Table]**

..(21)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [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]
	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]	
Other intangible assets at end of period	1,409.2

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

..(1)

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

Classes of other intangible assets [Axis]	Brands [Member]		Trade marks [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Intangible assets other than internally generated [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	straight-line basis	straight-line basis	straight-line basis	straight-line basis
Useful lives or amortisation rates, other intangible assets	8 years	8 years	5 years- 8 years	5 years- 8 years
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 Lakhs of INR

Classes of other intangible assets [Axis]	Computer software [Member]		Services and operating rights [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Intangible assets other than internally generated [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	straight-line basis	straight-line basis	straight-line basis	straight-line basis
Useful lives or amortisation rates, other intangible assets	2.5 - 6 years	2.5 - 6 years	Over a period of contract with the player	Over a period of contract with the player
Whether other intangible assets are stated at revalued amount	No	No	No	No

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

..(3)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [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	8 years & Over a period of contract	8 years & Over a period of contract
Whether other intangible assets are stated at revalued amount	No	No

Unless otherwise specified, all monetary values are in Lakhs 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 Lakhs 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	Not Applicable	Not Applicable
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	Not Applicable	Not Applicable

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs 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 at fair value through profit or loss, 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	0	0	0	0
Financial assets, at fair value	6,983.44	6,066.88	6,983.44	6,066.88
Description of other financial assets at fair value class				

**Disclosure of financial assets [Table]**

..(2)

Unless otherwise specified, all monetary values are in Lakhs 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, designated upon initial recognition or subsequently, 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	0	0
Financial assets, at fair value	6,983.44	6,066.88
Description of other financial assets at fair value class	CURRENT & NON CURRENT FINANCIAL ASSETS	CURRENT & NON CURRENT FINANCIAL ASSETS

## Disclosure of financial liabilities [Table]

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at fair value, class [Member]			
	Financial liabilities at fair value through profit or loss, category [Member]		Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
Categories of financial liabilities [Axis]	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	0	0	0	0
Financial liabilities, at fair value	39,506.42	33,035.98	39,506.42	33,035.98

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial instruments [TextBlock]		
Disclosure of financial assets [TextBlock]		
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]		
Disclosure of financial liabilities [Abstract]		
Income, expense, gains or losses of financial instruments [Abstract]		
Gains (losses) on financial instruments [Abstract]		
Total gains (losses) on financial assets at fair value through profit or loss	0	0
Total gains (losses) on financial liabilities at fair value through profit or loss	0	0
Other comprehensive income, before tax, financial assets measured at fair value through other comprehensive income	0	0
Gain (loss) arising from derecognition of financial assets measured at amortised cost [Abstract]		
Net gain (loss) arising from derecognition of financial assets measured at amortised cost	0	0
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		

## [611300] Notes - Regulatory deferral accounts

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of regulatory deferral accounts [TextBlock]		
Total regulatory deferral account debit balances	0	0
Total regulatory deferral account credit balances	0	0
Total net movement in regulatory deferral account balances related to profit or loss	0	0
Total net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	0	0
Total other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0

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

..(1)

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

Classification of non-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
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	Other non-current investments	Other non-current investments
Class of non-current investments	Trade investments	Trade investments	Other investments	Other investments
Nature of non-current investments	Investments in equity instruments	Investments in equity instruments	National saving certificates (lien to Sales Tax Dept.)	National saving certificates (lien to Sales Tax Dept.)
Non-current investments	64.77	64.66	0.35	0.3
Name of body corporate in whom investment has been made	AFK Gaming Private Limited	AFK Gaming Private Limited	National saving certificates (lien to Sales Tax Dept.)	National saving certificates (lien to Sales Tax Dept.)
Number of shares of non-current investment made in body corporate	[shares] 2,783	[shares] 2,783	[shares] 0	[shares] 0

Unless otherwise specified, all monetary values are in Lakhs 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
Aggregate amount of unquoted non-current investments	65.12	64.96
Aggregate provision for diminution in value of non-current investments	0	0

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

..(1)

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

Classification of current investments [Axis]	1	
	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
Class of current investments	Current investments	Current investments
Current investments	0	110.12
Basis of valuation of current investments	Total investments carried at fair value through profit or loss (FVTPL)	Total investments carried at fair value through profit or loss (FVTPL)
Name of body corporate in whom investment has been made	Mahindra Liquid Fund-Dir-Gr	Mahindra Liquid Fund-Dir-Gr
Number of shares of current investment made in body corporate	[shares] 0	[shares] 9,79,383

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

	31/03/2019	31/03/2018
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	110.12
Market value of quoted current investments	0	110.12
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 Lakhs of INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Profit (loss) before tax, discontinued operations	0	0.33
Net cash flows from (used in) operating activities, continuing operations	5,689.61	-1,473.56
Net cash flows from (used in) operating activities	5,689.61	-1,473.56
Net cash flows from (used in) investing activities, continuing operations	-10,039.25	-21,472.42
Net cash flows from (used in) investing activities	-10,039.25	-21,472.42
Net cash flows from (used in) financing activities, continuing operations	3,502.29	22,787.82
Net cash flows from (used in) financing activities	3,502.29	22,787.82

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				EQUITY SHARES
Number of shares authorised	[shares] 104,00,00,000	[shares] 22,50,00,000		[shares] 104,00,00,000
Value of shares authorised	1,04,000	22,500		1,04,000
Number of shares issued	[shares] 19,02,19,253	[shares] 18,57,34,979		[shares] 19,02,19,253
Value of shares issued	19,021.93	18,573.5		19,021.93
Number of shares subscribed and fully paid	[shares] 19,02,19,253	[shares] 18,57,34,979		[shares] 19,02,19,253
Value of shares subscribed and fully paid	19,021.93	18,573.5		19,021.93
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] 19,02,19,253	[shares] 18,57,34,979		[shares] 19,02,19,253
Total value of shares subscribed	19,021.93	18,573.5		19,021.93
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 19,02,19,253	[shares] 18,57,34,979		[shares] 19,02,19,253
Value of shares called	19,021.93	18,573.5		19,021.93
Value of shares paid-up	19,021.93	18,573.5		19,021.93
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 41,89,914	[shares] 2,62,21,451		[shares] 41,89,914
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 2,94,360	[shares] 0		[shares] 2,94,360
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 2,12,66,288		[shares] 0
Total aggregate number of shares issued during period	[shares] 44,84,274	[shares] 4,74,87,739		[shares] 44,84,274
Decrease in number of shares during period [Abstract]				

Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 44,84,274	[shares] 4,74,87,739		[shares] 44,84,274
Number of shares outstanding at end of period	[shares] 19,02,19,253	[shares] 18,57,34,979	[shares] 13,82,47,240	[shares] 19,02,19,253
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	418.99	2,622.15		418.99
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	29.44	0		29.44
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	2,126.63		0
Total aggregate amount of increase in equity share capital during period	448.43	4,748.78		448.43
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	448.43	4,748.78		448.43
Equity share capital at end of period	19,021.93	18,573.5	13,824.72	19,021.93
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				EQUITY SHARES

## Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	EQUITY SHARES	
Number of shares authorised	[shares] 22,50,00,000	
Value of shares authorised	22,500	
Number of shares issued	[shares] 18,57,34,979	
Value of shares issued	18,573.5	
Number of shares subscribed and fully paid	[shares] 18,57,34,979	
Value of shares subscribed and fully paid	18,573.5	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 18,57,34,979	
Total value of shares subscribed	18,573.5	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 18,57,34,979	
Value of shares called	18,573.5	
Value of shares paid-up	18,573.5	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 2,62,21,451	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 2,12,66,288	
Total aggregate number of shares issued during period	[shares] 4,74,87,739	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 4,74,87,739	
Number of shares outstanding at end of period	[shares] 18,57,34,979	[shares] 13,82,47,240
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	2,622.15	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	

Amount of shares issued under employee stock option plan		0	
Amount of other issue arising out of conversion of securities during period		2,126.63	
Total aggregate amount of increase in equity share capital during period		4,748.78	
Decrease in equity share capital during period [Abstract]			
Decrease in amount of treasury shares or shares bought back		0	
Other decrease in amount of shares		0	
Total decrease in equity share capital during period		0	
Total increase (decrease) in share capital		4,748.78	
Equity share capital at end of period		18,573.5	13,824.72
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]			
Shares in company held by holding company		[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates		[shares] 0	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Total application money received for allotment of securities and due for refund and interest accrued thereon		0	
Type of share		EQUITY SHARES	

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]				
	Name of shareholder [Axis]	Name of shareholder [Member]	Shareholder 1 [Member]		
		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Type of share	EQUITY SHARES	EQUITY SHARES	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 SHARES	EQUITY SHARES	EQUITY	EQUITY	EQUITY
Name of shareholder			AHA HOLDINGS PRIVATE LIMITED	AHA HOLDINGS PRIVATE LIMITED	
CIN of shareholder			U65990MH2000PTC127298	U65990MH2000PTC127298	
Country of incorporation or residence of shareholder			INDIA	INDIA	
Number of shares held in company			[shares] 8,14,66,956	[shares] 7,92,17,442	
Percentage of shareholding in company			42.83%	42.65%	

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]				
	Name of shareholder [Axis]	Shareholder 2 [Member]	Shareholder 3 [Member]	Shareholder 3 [Member]	
		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Type of share	EQUITY	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	EQUITY
Name of shareholder	FW METIS LIMITED	FW METIS LIMITED	MITESH GOWANI	MITESH GOWANI	MITESH GOWANI
Permanent account number of shareholder			AABPG0103H	AABPG0103H	
Country of incorporation or residence of shareholder	MAURITIUS	MAURITIUS	INDIA	INDIA	
Number of shares held in company	[shares] 7,10,28,809	[shares] 6,90,88,409	[shares] 2,18,21,451	[shares] 2,18,21,451	
Percentage of shareholding in company	37.34%	37.20%	11.47%	11.75%	

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of shareholders of company	0	0
Number of allottees in case of preferential allotment	0	0
Percentage of capital reduction to capital prior to reduction	0.00%	0.00%
Whether money raised from public offering during year	Yes	Yes
Amount raised from public offering during year	448.43	4,748.78
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

**[400300] Notes - Borrowings****Classification of borrowings [Table]**

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Borrowings [Member]		Bonds/debentures [Member]	
	Secured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [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
Subclassification of borrowings [Axis]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	10,165.6	17,554.1	0	10,466.57
Nature of security [Abstract]				
Nature of security				

**Classification of borrowings [Table]**

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Debentures [Member]		Non-convertible debentures others [Member]	
	Secured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [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
Subclassification of borrowings [Axis]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	10,466.57	0	10,466.57
Nature of security [Abstract]				
Nature of security			non convertible debentures	Non convertible debentures

**Classification of borrowings [Table]**

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Redeemable preference shares [Member]		Term loans [Member]	
	Secured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [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
Subclassification of borrowings [Axis]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	5,008.4	3,944.3	5,157.2	3,143.23
Nature of security [Abstract]				
Nature of security	preference shares	preference shares		

## Classification of borrowings [Table]

..(4)

Unless otherwise specified, all monetary values are in Lakhs 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]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	3,907.29	791.6	3,907.29	791.6
Nature of security [Abstract]				
Nature of security			Term loans- from banks	Term loans- from banks

## Classification of borrowings [Table]

..(5)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans from others [Member]		Rupee term loans from others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,249.91	2,351.63	1,249.91	2,351.63
Nature of security [Abstract]				
Nature of security			Term loans- from financials Institution	Term loans- from financials Institution

## Classification of borrowings [Table]

..(6)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,050	2,000	1,421.4	65.25
Nature of security [Abstract]				
Nature of security				

## Classification of borrowings [Table]

..(7)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Term loans [Member]		Term loans from others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,050	2,000	1,050	2,000
Nature of security [Abstract]				
Nature of security				

**Classification of borrowings [Table]**

..(8)

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

Classification based on current non-current [Axis]	Current [Member]			
	Rupee term loans from others [Member]		Working capital loans from banks [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,050	2,000	126.24	9.9
Nature of security [Abstract]				
Nature of security	Term loans- from financials Institution	Term loans- from financials Institution		

**Classification of borrowings [Table]**

..(9)

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

Classification based on current non-current [Axis]	Current [Member]			
	Loans and advances from related parties [Member]		Loans and advances from others [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,295.16	55.35	(A) 1,295.16	55.35

**Footnotes**

(A) It includes;

Loans and advances from related parties (refer note IV)

Loans and advances from other parties (refer note V)

**Details of bonds or debentures [Table]**

..(1)

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

Details of bonds or debentures [Axis]	1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]		
Details of bonds or debentures [Abstract]		
Details of bonds or debentures [Line items]		
Whether bonds or debentures	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others
Rate of interest	0.00%	11.00%
Particulars of redemption or conversion	0	(A) 0
Nominal value per bond or debenture	0	10,466.57
Number of bonds or debentures	0	1,06,40,966
Amount of bonds or debentures issued during period	0	10,466.57

**Footnotes**

(A) Repayment

Issuer is required to repay to debenture holder 50%, 4%, 13% 15% and 18% of amount on or before February 28, 2019, August 31, 2019, August 31, 2020, August 31, 2021 and August 31, 2022 respectively. In accordance with the terms of the debenture trust deed, considering the default in repayment of principal and interest (also refer note vii & viii below), during the year, the entire amount of loan has become due for recall by lenders. Accordingly, the same is now classified under 'Other financial liabilities' (Note 21) as 'Current maturities of long-term debt'.

**[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 Lakhs of INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary difference, unused tax losses and unused tax credits [Member]			Temporary differences [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	-3,729.82	-4,855.74	-3,337.48	-3,729.82
Deferred tax liabilities	0	0		0
Net deferred tax liability (assets)	3,729.82	4,855.74	3,337.48	3,729.82
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	3,729.82	4,855.74		3,729.82
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Aggregated income tax relating to components of other comprehensive income	-1,125.92	1,518.26		-1,125.92
Total increase (decrease) in deferred tax liability (assets)	-1,125.92	1,518.26		-1,125.92
Deferred tax liability (assets) at end of period	3,729.82	4,855.74	3,337.48	3,729.82
Description of other temporary differences				

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

..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]		Other temporary differences [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	-4,855.74	-3,337.48	-3,729.82	-4,855.74
Deferred tax liabilities	0		0	0
Net deferred tax liability (assets)	4,855.74	3,337.48	3,729.82	4,855.74
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	4,855.74		3,729.82	4,855.74
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Aggregated income tax relating to components of other comprehensive income	1,518.26		-1,125.92	1,518.26
Total increase (decrease) in deferred tax liability (assets)	1,518.26		-1,125.92	1,518.26
Deferred tax liability (assets) at end of period	4,855.74	3,337.48	3,729.82	4,855.74
Description of other temporary differences				

**Disclosure of temporary difference, unused tax losses and unused tax credits [Table]****..(3)**

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member]	Other temporary differences 1 [Member]			
		31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]					
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]					
Deferred tax assets and liabilities [Abstract]					
Deferred tax assets	-3,337.48	-3,729.82	-4,855.74	-3,337.48	
Deferred tax liabilities		0	0		
Net deferred tax liability (assets)	3,337.48	3,729.82	4,855.74	3,337.48	
Net deferred tax assets and liabilities [Abstract]					
Net deferred tax assets		3,729.82	4,855.74		
Reconciliation of changes in deferred tax liability (assets) [Abstract]					
Changes in deferred tax liability (assets) [Abstract]					
Aggregated income tax relating to components of other comprehensive income		-1,125.92	1,518.26		
Total increase (decrease) in deferred tax liability (assets)		-1,125.92	1,518.26		
Deferred tax liability (assets) at end of period	3,337.48	3,729.82	4,855.74	3,337.48	
Description of other temporary differences		other	other		

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of income tax [TextBlock]			
Major components of tax expense (income) [Abstract]			
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]			
Total current tax expense (income) and adjustments for current tax of prior periods	0	0	
Total tax expense (income)	0	0	
Current and deferred tax relating to items charged or credited directly to equity [Abstract]			
Total aggregate current and deferred tax relating to items credited (charged) directly to equity	0	0	
Income tax relating to components of other comprehensive income [Abstract]			
Others income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	-4.39	0.74	
Total aggregated income tax relating to components of other comprehensive income	-4.39	0.74	
Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0	
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]			
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]			
Deferred tax assets and liabilities [Abstract]			
Deferred tax assets	-3,729.82	-4,855.74	-3,337.48
Deferred tax liabilities	0	0	
Net deferred tax liability (assets)	3,729.82	4,855.74	3,337.48
Net deferred tax assets and liabilities [Abstract]			
Net deferred tax assets	3,729.82	4,855.74	
Reconciliation of changes in deferred tax liability (assets) [Abstract]			
Changes in deferred tax liability (assets) [Abstract]			
Aggregated income tax relating to components of other comprehensive income	-1,125.92	1,518.26	
Total increase (decrease) in deferred tax liability (assets)	-1,125.92	1,518.26	
Deferred tax liability (assets) at end of period	3,729.82	4,855.74	3,337.48
Description of other temporary differences			
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]			
Total tax expense (income)	0	0	
Reconciliation of average effective tax rate and applicable tax rate [Abstract]			
Total average effective tax rate	0.00%	0.00%	

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

Unless otherwise specified, all monetary values are in Lakhs 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
Assets arising from exploration for and evaluation of mineral resources	0	0
Liabilities arising from exploration for and evaluation of mineral resources	0	0
Income arising from exploration for and evaluation of mineral resources	0	0
Expense arising from exploration for and evaluation of mineral resources	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	0	0

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

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		The Company has received govt assistance during the year.
Whether company has received any government grant or government assistance	No	Yes
Description of accounting policy for government grants [TextBlock]		The Company has received government grant during the year.
Description of nature and extent of government grants recognised in financial statements	other	other
Indication of other forms of government assistance with direct benefits for entity	other	other
Explanation of unfulfilled conditions and other contingencies attaching to government assistance	other	other
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

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

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Capital advances [Member]		Prepaid expenses [Member]	Advance tax [Member]
Classification of advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	Secured considered good [Member]
Classification of assets based on security [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	876.4	909.8	60.43	246.01
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
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
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 Lakhs of INR

Classification based on current non-current [Axis]	Non-current [Member]			Advance income tax paid [Member]
Classification of advances [Axis]	Advance tax [Member]			Advance income tax paid [Member]
Classification of assets based on security [Axis]	Secured considered good [Member]	Unsecured considered good [Member]		Secured considered good [Member]
	31/03/2018	31/03/2019	31/03/2018	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	0	0	189.47	246.01
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
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
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 Lakhs of INR

Classification based on current non-current [Axis]	Non-current [Member]			Current [Member]
Classification of advances [Axis]	Advance income tax paid [Member]	Deposits with statutory authorities [Member]		Advances given suppliers [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]	Unsecured considered good [Member]		Unsecured considered good [Member]
	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	189.47	185.85	577.07	600.58
Nature of other advance		Balances with government authorities (other than income taxes) deposit, Deferred lease rentals and Advance to gratuity trust	Balances with government authorities (other than income taxes) deposit, Deferred lease rentals and Advance to gratuity trust	
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
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
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 Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances given suppliers [Member]	Advances given employees [Member]		Prepaid expenses [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]	Unsecured considered good [Member]		Unsecured considered good [Member]
	31/03/2018	31/03/2019	31/03/2018	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	1,512.99	42.17	0.05	534.24
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
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
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 Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Prepaid expenses [Member]	Deposits with statutory authorities [Member]		Other advances, others [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]	Unsecured considered good [Member]		Unsecured considered good [Member]
	31/03/2018	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	782.79	1,648.02	1,666.83	478.67
Nature of other advance				deferred rentals lease
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
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
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 Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]
Classification of advances [Axis]	Other advances, others [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]
	01/04/2017 to 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	154.74
Nature of other advance	deferred rentals lease rentals
Details of advance due by directors other officers or others [Abstract]	
Advance due by directors	0
Advance due by other officers	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]	
Total advance due by firms or companies in which any director is partner or director	0

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs 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	27.4	23.27	4.7	5.03
Provision leave encashment	65.15	0	40.26	85.12
Total provisions for employee benefits	92.55	23.27	44.96	90.15
CSR expenditure provision	0	0	0	0
Total provisions	92.55	23.27	44.96	90.15

**Other current liabilities, others [Table]**

..(1)

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

Other current liabilities, others [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	627.73	423.98	2.85	6.73
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	. Advances received from customers	. Advances received from customers	Unearned income on discounted deposits	Unearned income on discounted deposits
Other current liabilities, others	627.73	423.98	2.85	6.73

**Other current liabilities, others [Table]**

..(2)

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

Other current liabilities, others [Axis]	3		4	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	520.88	269.48	0	0
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Statutory dues	Statutory dues	Deferred improvement credit	Deferred improvement credit
Other current liabilities, others	520.88	269.48	0	0

**Other non-current financial liabilities others [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs 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	76.29	59.9
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Security Deposit	Security Deposit
Other non-current financial liabilities, others	76.29	59.9

**Other non-current financial assets, others [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs 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	261.43	250.44	2,052.33	1,811.59
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Bank deposit with more than 12 months maturity	Bank deposit with more than 12 months maturity	Security deposits	Security deposits
Other non-current financial assets, others	261.43	250.44	2,052.33	1,811.59

**Other current financial liabilities, others [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs 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	24,597.74	13,096	2,209.47	34.2
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Current maturities of long term debt	Current maturities of long term debt	Interest accrued	Interest accrued
Other current financial liabilities, others	24,597.74	13,096	2,209.47	34.2

**Other current financial liabilities, others [Table]**

..(2)

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

Other current financial liabilities, others [Axis]	3		4	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	0	1.86	1,414.03	1,882.8
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Security deposits	Security deposits	Payable on purchase of property, plant and equipment	Payable on purchase of property, plant and equipment
Other current financial liabilities, others	0	1.86	1,414.03	1,882.8

**Other non-current liabilities others [Table]**

..(1)

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

Other non-current liabilities others [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current liabilities [Abstract]				
Other non-current liabilities others	3.61	2.52	77.72	77.72
Other non-current liabilities others [Abstract]				
Other non-current liabilities others [Line items]				
Description of other non-current liabilities others	Unearned income on discounted deposits	Unearned income on discounted deposits	Deferred government grant	Deferred government grant
Other non-current liabilities others	3.61	2.52	77.72	77.72

**Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Raw materials [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	1,766.94	1,605.94	539.27	461.69
Mode of valuation			Inventories (lower of cost and net realisable value)	Inventories (lower of cost and net realisable value)

**Classification of inventories [Table]**

..(2)

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

Classification of inventories [Axis]	Stores and spares [Member]		Other inventories [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	471.89	453.98	755.78	690.27
Mode of valuation	Inventories (lower of cost and net realisable value)	Inventories (lower of cost and net realisable value)		

**Classification of inventories [Table]**

..(3)

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

Classification of inventories [Axis]	Other inventories, others [Member]	
	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	755.78	690.27
Mode of valuation	Inventories (lower of cost and net realisable value)	Inventories (lower of cost and net realisable value)
Nature of other inventories	Gaming Equipments	trading inventory

**Other current financial assets others [Table]**

..(1)

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

Other current financial assets others [Axis]	1				2		3	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	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	01/04/2018 to 31/03/2019	
Subclassification and notes on liabilities and assets [Abstract]								
Other current financial assets [Abstract]								
Other current financial assets others	579.58	625.83	-553.65				0.72	
Other current financial assets others [Abstract]								
Other current financial assets others [Line items]								
Description other current financial assets others	Contractually reimbursable expenses	Contractually reimbursable expenses	Impairment under ECL				Other	
Other current financial assets others	579.58	625.83	-553.65				0.72	

**Other current financial assets others [Table]**

..(2)

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

<b>Other current financial assets others [Axis]</b>	<b>4</b>
	<b>01/04/2018 to 31/03/2019</b>
Subclassification and notes on liabilities and assets [Abstract]	
Other current financial assets [Abstract]	
Other current financial assets others	0.08
Other current financial assets others [Abstract]	
Other current financial assets others [Line items]	
Description other current financial assets others	Interest accrued on fixed deposit
Other current financial assets others	0.08

**Details of loans [Table]**

..(1)

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

<b>Classification based on current non-current [Axis]</b>	<b>Current [Member]</b>	
	<b>Loans given employees [Member]</b>	
<b>Classification of loans [Axis]</b>	<b>Unsecured considered good [Member]</b>	
<b>Classification of assets based on security [Axis]</b>	<b>31/03/2019</b>	<b>31/03/2018</b>
Subclassification and notes on liabilities and assets [Abstract]		
Loans notes [Abstract]		
Disclosure of loans [Abstract]		
Details of loans [Line items]		
Loans , gross	7.36	4.12
Allowance for bad and doubtful loans	0	0
Total loans	7.36	4.12
Details of loans due by directors, other officers or others [Abstract]		
Loans due by directors	0	0
Loans due by other officers	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]		
Total loans due by firms or companies in which any director is partner or director	0	0

**Subclassification of trade receivables [Table]**

..(1)

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

<b>Classification based on current non-current [Axis]</b>	<b>Classification based on current non-current [Member]</b>		<b>Current [Member]</b>	
	<b>Classification of assets based on security [Member]</b>		<b>Unsecured considered good [Member]</b>	
<b>Classification of assets based on security [Axis]</b>	<b>31/03/2019</b>	<b>31/03/2018</b>	<b>31/03/2019</b>	<b>31/03/2018</b>
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	3,463.52	1,806.86	3,429.83	1,779.47
Allowance for bad and doubtful debts	33.69	27.39	0	0
Total trade receivables	3,429.83	1,779.47	3,429.83	1,779.47
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
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

## Subclassification of trade receivables [Table]

..(2)

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

Classification based on current non-current [Axis] Classification of assets based on security [Axis]	Current [Member]	
	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [Line items]		
Breakup of trade receivables [Abstract]		
Trade receivables, gross	33.69	27.39
Allowance for bad and doubtful debts	33.69	27.39
Total trade receivables	0	0
Details of trade receivables due by directors, other officers or others [Abstract]		
Trade receivables due by directors	0	0
Trade receivables due by other officers	0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]		
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 Lakhs of INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Total dividend receivable	0	0
Total other non-current financial assets	2,313.76	2,062.03
Advances, non-current	1,368.69	1,676.34
Total other non-current assets	1,368.69	1,676.34
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	210.33	1,086.48
Total balance with banks	210.33	1,086.48
Cash on hand	119.45	90.65
Total cash and cash equivalents	329.78	1,177.13
Bank balance other than cash and cash equivalents	27.13	21.16
Total cash and bank balances	356.91	1,198.29
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Unbilled revenue	186.92	191.05
Security deposits	596.81	31
Total other current financial assets	810.46	847.88
Advances, current	3,303.68	4,117.4
Total other current assets	3,303.68	4,117.4
Total other non-current financial liabilities	76.29	59.9
Total other non-current liabilities	81.33	80.24
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	28,221.24	15,014.86
Total other advance	0	0
Total deposits refundable current	0	0
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0	0
Total proposed equity dividend	0	0
Total proposed preference dividend	0	0
Total proposed dividend	0	0
Total other current liabilities	1,151.46	700.19

**[401200] Notes - Additional disclosures on balance sheet**

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of additional balance sheet notes explanatory [TextBlock]			
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Claims against company not acknowledged as debt	870.97	(A) 149.28	
Total contingent liabilities	870.97	149.28	
Classification of commitments [Abstract]			
Estimated amount of contracts remaining to be executed on capital account and not provided for	980.97	(B) 757.27	
Total commitments	980.97	757.27	
Total contingent liabilities and commitments	1,851.94	906.55	
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	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Details of share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	0.00%	0.00%	
Value of share capital held by foreign company	0	0	
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%	
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0	
Details of shareholding pattern of promoters and public [Abstract]			
Total number of shareholders promoters and public	0	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	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	0	0	
Deductions in equity share warrants during period	0	0	
Total changes in equity share warrants during period	0	0	
Equity share warrants at end of period	0	0	0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	0	0	
Equity share warrants for others	0	0	
Total equity share warrants	0	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	0	0	
Number of person share application money received during year	0	0	
Number of person share application money paid as at end of year	0	0	
Number of person share application money received as at end of year	0	0	
Share application money received and due for refund	0	0	
Details regarding cost records and cost audit[Abstract]			
Details regarding cost records [Abstract]			
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No	
Details regarding cost audit [Abstract]			
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No	

Net worth of company	0	0
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	0	0
Number of warrants converted into equity shares during period	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0

### Footnotes

(A) The Company does not expect any reimbursement in respect of the above contingent liability.

One of the Group Company has received the demand cum show cause notice of service tax No. 52/2016-17 under Finance Act of Rs. 721.69 Lakhs for the period July 1, 2012 to May 31, 2015 dated February 03, 2017. As per the Share purchase agreement (SPA) dated September 1, 2017, executed between PVR Limited (erstwhile Holding Company) and Smaaash Entertainment Private Limited (present Holding Company) all pending litigation prior to the date of acquisition will be borne by PVR Limited. As such, there is no financial obligation on account of this show cause notice to the Group.

Smaaash Entertainment USA Limited has some open customer claims against the injuries caused at the centre. The total value of the pending claims is around Rs. 809.51 Lakhs against which the Company is in active litigation. All these pending litigations on account of customer claims are adequately covered by the general insurance and as such the Group does not expect any financial obligation.

(B) Estimated amount of contracts remaining to be executed on capital account and not provided for

### [611800] Notes - Revenue

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of revenue [TextBlock]	Textual information (9) [See below]	Textual information (10) [See below]

## Textual information (9)

### Disclosure of revenue [Text Block]

#### Revenue recognition

The Company has adopted Ind AS 115, Revenue from Contract with Customers with effect from 1st April 2018. The Company has elected to recognize cumulative effect of initially applying Ind AS 115 retrospectively as an adjustment to opening balance sheet as at 1st April 2018 on the contracts that are not completed contract as at that date. There was no impact of above on the opening balance sheet as at 1st April 2018 and on the Statement of Profit and Loss for the year ended 31st March, 2019.

The Company recognized revenue from contracts with customers based on a five step model as set out in Ind AS 115.

Step 1: Identify contracts with customers: A contract is defined as an agreement between two or more parties that creates enforceable rights and obligations and sets out the criteria for every contract to be met.

Step 2: Identify performance obligations in the contract: A performance obligation is a promise in a contract with a customer to transfer a good or service with a customer.

Step 3: Determine transaction price the transaction price is the amount of consideration to which the Company expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties.

Step 4: Allocate the transaction price to the performance obligations: For a contract that has more than one performance obligation, the company allocates the transaction price to the performance each obligation in an amount that depicts the amount of consideration to which the Company expects to be entitled in exchange for satisfying each performance obligation.

Step 5: Recognizes revenue when (or as) the Company satisfies a performance obligation.

Revenue from contracts with customers is recognized when control of the services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those services

#### Rendering of Services

Revenue from rendering of services is measured at fair value of consideration received or receivable.

Revenue from the gaming service is recognised as and when games are played by patrons.

Revenue from banquet, corporate events and others is recognised as and when event takes place.

#### Sale of goods

Revenue from the sale of goods is recognised when the goods are delivered and titles have passed.

Revenue from sale of goods is measured at fair value of the consideration received or receivable, net of returns and trade discounts and includes excise duty but excludes sales tax, value added tax and Goods and Service Tax (GST).

Product sales - Revenue from sale of gaming products is recognised upon their delivery.

Revenue from Sale of food and beverages is recognised upon their delivery to customers.

#### Bonus Points:

The fair value of the consideration on gaming services that result in bonus point credits for customers, under the Company's bonus point schemes, is allocated between the normal points supplied and the bonus point credit granted. The consideration allocated to the bonus point credits is measured by reference to fair value from the standpoint of the holder and is recognised as revenue on redemption and / or expected redemption.

#### Dividend and interest income

Dividend income from investments is recognised when the shareholder's right to receive payment has been established (provided that it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably).

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

## Textual information (10)

### Disclosure of revenue [Text Block]

#### Rendering of Services

Revenue from rendering of services is measured at fair value of consideration received or receivable. Revenue is recognised over of the life of the contract using percentage completion method and when the outcome of the transaction is estimated reliably.

The outcome of a transaction is estimated reliably when all the following conditions are satisfied:

the amount of revenue can be measured reliably;

it is probable that the economic benefits associated with the transaction will flow to the entity;

the stage of completion of the transaction at the end of the reporting period can be measured reliably; and

the costs incurred for the transaction and the costs to complete the transaction can be measured reliably

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue shall be recognised only to the extent of the expenses recognised that are recoverable.

#### Rendering of services include:

Revenue from the gaming service is recognised as and when games are played by patrons.

Revenue from banquet, corporate events and others is recognised as and when event takes place.

**[612400] Notes - Service concession arrangements**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
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 Lakhs of INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No
Revenue from construction contracts	0	0
Costs incurred and recognised profits (less recognised losses)	0	0
Advances received for contracts in progress	0	0
Retention for contracts in progress	0	0
Gross amount due from customers for contract work as Assets	0	0
Gross amount due to customers for contract work as liability	0	0
Progress billings	0	0

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

..(1)

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

<b>Defined benefit plans [Axis]</b>	<b>Domestic defined benefit plans [Member]</b>		
<b>Net defined benefit liability (assets) [Axis]</b>	<b>Present value of defined benefit obligation [Member]</b>		
<b>Defined benefit plans categories [Axis]</b>	<b>1</b>		
	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>	<b>31/03/2017</b>
Disclosure of net defined benefit liability (assets) [Abstract]			
Disclosure of net defined benefit liability (assets) [Line items]			
Description of type of plan	GRATUITY	GRATUITY	
Changes in net defined benefit liability (assets) [Abstract]			
Current service cost, net defined benefit liability (assets)	34.31	27.63	
Interest expense (income), net defined benefit liability (assets)	5.63	4.34	
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]			
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	3.7	3.54	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	3.7	3.54	
Past service cost and gains (losses) arising from settlements, net defined benefit liability (assets) [Abstract]			
Past service cost, net defined benefit liability (assets)	0	0.41	
Net past service cost and gains (losses) arising from settlements, net defined benefit liability (assets)	0	0.41	
Increase (decrease) through other changes, net defined benefit liability (assets)	2.5	11.4	
Total increase (decrease) in net defined benefit liability (assets)	38.74	40.24	
Net defined benefit liability (assets) at end of period	121.89	83.15	42.91

**Disclosure of defined benefit plans [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
	1	
Defined benefit plans categories [Axis]	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	-121.9	-54.85
Plan assets, at fair value	-95.02	-89.89
Net surplus (deficit) in plan	26.88	-35.04
Actuarial assumption of discount rates	0.00%	7.40%
Actuarial assumption of expected rates of inflation	7.05%	0.00%

Unless otherwise specified, all monetary values are in Lakhs 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]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		Textual information (12) [See below]

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

## Employee benefits

## Retirement benefit costs and termination benefits

Employee benefits include provident fund, employee state insurance scheme, gratuity fund and compensated absences.

Payments to defined contribution retirement benefit plans are recognised as an expense when employees have rendered service entitling them to the contributions.

For defined retirement benefit plans, the cost of providing benefits is determined using the projected unit credit method, with actuarial valuations being carried out at the end of each annual reporting period. Re-measurement, comprising actuarial gains and losses, the effect of the changes to the asset ceiling (if applicable) and the return on plan assets (excluding net interest), is reflected immediately in the balance sheet with a charge or credit recognised in other comprehensive income in the period in which they occur. Remeasurement recognised in other comprehensive income is reflected immediately in retained earnings and is not reclassified to consolidated profit or loss. Past service cost is recognised in consolidated profit or loss in the period of a plan amendment. Net interest is calculated by applying the discount rate at the beginning of the period to the net defined benefit liability or asset. Defined benefit costs are categorised as follows: service cost (including current service cost, past service cost, as well as gains and losses on curtailments and settlements); net interest expense or income; and re-measurement

The Group presents the first two components of defined benefit costs in consolidated profit or loss in the line item 'Employee benefits expense'. Curtailment gains and losses are accounted for as past service costs.

The present value of the defined benefit plan liability is calculated using a discount rate, which is determined by reference to market yields at the end of the reporting period on government bonds.

The retirement benefit obligation recognised in the balance sheet represents the actual deficit or surplus in the Group's defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any economic benefits available in the form of refunds from the plans or reductions in future contributions to the plans.

A liability for a termination benefit is recognised at the earlier of when the entity can no longer withdraw the offer of the termination benefit and when the entity recognises any related restructuring costs.

## Short-term and other long-term employee benefits

A liability is recognised for benefits accruing to employees in respect of salaries, wages and other short term employee benefits in the period the related service is rendered at the undiscounted amount of the benefits expected to be paid in exchange for that service.

Provision for leave benefits to employees is based on actuarial valuation done by projected accrued benefit method at the reporting date.

## Textual information (12)

**Disclosure of net defined benefit liability (assets) [Text Block]**

The Group operates a gratuity plan covering qualifying employees. The benefit payable is the greater of the amount calculated as per the Payment of Gratuity Act, 1972 or the Group scheme applicable to the employee. The benefit vests upon completion of five years of continuous service and once vested it is payable to employees on retirement or on termination of employment. In case of death while in service, the gratuity is payable irrespective of vesting. The Group makes annual contribution to the Group gratuity scheme administered by the Life Insurance Corporation of India through its Gratuity Trust Fund.

**[612800] Notes - Borrowing costs**

Unless otherwise specified, all monetary values are in Lakhs 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
Borrowing costs [Abstract]		
Borrowing costs capitalised	0	0
Total borrowing costs incurred	0	0
Interest costs [Abstract]		
Interest costs capitalised	0	0
Interest expense	0	0
Total interest costs incurred	0	0
Capitalisation rate of borrowing costs eligible for capitalisation	0.00%	0.00%

**[612200] Notes - Leases****Disclosure of finance lease and operating lease by lessee [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs 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	2,717.49	2,730.1	6,551.35	9,874.78

**Disclosure of finance lease and operating lease by lessee [Table]**

..(2)

Unless otherwise specified, all monetary values are in Lakhs 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	14,628.94	18,335.41

**Disclosure of recognised finance lease as assets by lessee [Table]**

..(1)

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

Classes of assets [Axis]	Other intangible assets [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of recognised finance lease as assets by lessee [Abstract]		
Disclosure of recognised finance lease as assets by lessee [Line items]		
Recognised finance lease as assets	23,897.78	30,940.29
Nature of other assets	other	other

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	Yes	Yes
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Total contingent rents recognised as expense	0	0
Total lease and sublease payments recognised as expense	0	0
Disclosure of finance lease and operating lease by lessor [TextBlock]		
Total contingent rents recognised as income	0	0
Whether any operating lease has been converted to financial lease or vice-versa	No	No

**[612300] Notes - Transactions involving legal form of lease**

Unless otherwise specified, all monetary values are in Lakhs 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 Lakhs 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
Disclosure of amounts arising from insurance contracts [TextBlock]		
Deferred acquisition costs arising from insurance contracts	0	0
Total liabilities under insurance contracts and reinsurance contracts issued	0	0
Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	0	0
Liabilities under insurance contracts and reinsurance contracts issued at end of period	0	0
Total increase (decrease) in deferred acquisition costs arising from insurance contracts	0	0
Deferred acquisition costs arising from insurance contracts at end of period	0	0
Total increase (decrease) in reinsurance assets	0	0
Reinsurance assets at end of period	0	0

**[613100] Notes - Effects of changes in foreign exchange rates**

Unless otherwise specified, all monetary values are in Lakhs 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 Lakhs 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	965.55	31.54	297.05	148.34
Miscellaneous other operating revenues [Abstract]				
Miscellaneous other operating revenues [LineItems]				
Description of miscellaneous other operating revenues	Professional charges	Professional charges	Unused and expired card balance written back	Unused and expired card balance written back
Miscellaneous other operating revenues	965.55	31.54	297.05	148.34

**Miscellaneous other operating revenues [Table]**

..(2)

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

Miscellaneous other operating revenues [Axis]	3	
	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	257.51	118.7
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues [LineItems]		
Description of miscellaneous other operating revenues	Income from exhibits, merchandise and others	Income from exhibits, merchandise and others
Miscellaneous other operating revenues	257.51	118.7

Unless otherwise specified, all monetary values are in Lakhs 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	3,364.52	3,784.66
Revenue from sale of services	23,596.32	17,314.35
Other operating revenues	1,520.11	298.58
Other operating revenues	1,520.11	298.58
Total revenue from operations other than finance company	28,480.95	21,397.59
Disclosure of revenue from operations for finance company [Abstract]		
Total revenue from operations finance company	0	0
Total revenue from operations	28,480.95	21,397.59
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	1,520.11	298.58
Total other operating revenues	1,520.11	298.58
Total other operating revenues	1,520.11	298.58
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	1,520.11	298.58
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Total interest income on current investments	0	0
Interest income on non-current investments [Abstract]		
Interest on other non-current investments	192.38	(A) 115.12
Total interest income on non-current investments	192.38	115.12
Total interest income	192.38	115.12
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Total net gain/loss on sale of investments	0	0
Rental income on investment property [Abstract]		
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Other net gain (loss) on foreign currency fluctuations treated as other income	159.32	50.56
Total net gain/loss on foreign currency fluctuations treated as other income	159.32	50.56
Income export incentives	37.98	0
Excess provisions written back	13.15	0
Miscellaneous other non-operating income	(B) -30.21	(C) -100.58
Total other non-operating income	180.24	-50.02
Total other income	372.62	65.1
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Interest expense non-current loans, banks	588.48	158.61
Interest expense non-current loans, others	708.54	988.04
Total interest expense non-current loans	1,297.02	1,146.65
Interest expense current loans [Abstract]		
Total interest expense current loans	0	0
Interest expense debt securities	5,514.93	3,057.4
Other interest charges	7.49	6.42
Total interest expense	6,819.44	4,210.47
Other borrowing costs	0.63	121.37
Total finance costs	6,820.07	4,331.84
Employee benefit expense [Abstract]		
Salaries and wages	4,011.67	3,350.89
Managerial remuneration [Abstract]		

Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	315.63	276.16
Total contribution to provident and other funds	315.63	276.16
Employee share based payment [Abstract]		
Total employee share based payment	0	0
Gratuity	32.92	28
Staff welfare expense	135.48	198.01
Total employee benefit expense	4,495.7	3,853.06
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	6,969.44	5,535.53
Total depreciation, depletion and amortisation expense	6,969.44	5,535.53
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	612.03	338.85
Power and fuel	0	0
Rent	0	0
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	95.94	118.26
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Telephone postage	160.49	144.6
Printing stationery	54.52	44.15
Travelling conveyance	404.11	357.25
Legal professional charges	519.54	346.82
Directors sitting fees	0	0
Advertising promotional expenses	826	800.21
Cost repairs maintenance other assets	498.25	349.82
Cost transportation [Abstract]		
Total cost transportation	0	0
Impairment loss on financial assets [Abstract]		
Total impairment loss on financial assets	0	0
Impairment loss on non financial assets [Abstract]		
Total impairment loss on non-financial assets	0	0
Net provisions charged [Abstract]		
Total net provisions charged	0	0
Discount issue shares debentures written off [Abstract]		
Total discount issue shares debentures written off	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Contract cost [Abstract]		
Hire charges assets contracts	18.57	10.04
Overhead costs apportioned contracts [Abstract]		
Total overhead costs apportioned contracts	0	0
Total contract cost	18.57	10.04
Payments to auditor [Abstract]		
Payment for audit services	87.68	47.07
Total payments to auditor	87.68	47.07
Payments to cost auditor [Abstract]		
Total payments to cost auditor	0	0
CSR expenditure	0	0
Miscellaneous expenses	(D) 11,492.22	(E) 6,006.57
Total other expenses	14,769.35	8,563.64
Current tax [Abstract]		
Current tax pertaining to current year	0	-11.01
Total current tax	0	-11.01

**Footnotes**

(A)

- Bank deposits
- Unwinding of security deposits

(B)

- Net gain/(loss) arising on financial assets carried at FVTPL
- Net gain/(loss) arising on financial liabilities carried at amortised cost
- Net gain/(loss) arising on financial liabilities carried at FVTPL
- Other income/(loss)

Sundry credit balances written back

(C)

- Net gain/(loss) arising on financial assets carried at FVTPL
- Net gain/(loss) arising on financial liabilities carried at amortised cost
- Net gain/(loss) arising on financial liabilities carried at FVTPL
- Other income/(loss)

(D) It Includes;

- Utility charges
- Lease expenses
- Rates, taxes and license fee
- Acquisition related cost
- Branding expenses
- Fund raising and related costs
- Recruitment charges
- House keeping charges
- Security charges
- Donation
- Provision for doubtful debts
- Labour and other related expenses
- Loss on property, plant and equipment sold/written off
- Advances written off
- Miscellaneous expenses
- pre-launch expenses
- IPO Expenses written off
- Baddebts

(E) It Includes;

- Utility charges
- Lease expenses
- Rates, taxes and license fee
- Acquisition related cost
- Branding expenses
- Fund raising and related costs
- Recruitment charges

House keeping charges  
 Security charges  
 Donation  
 Provision for doubtful debts  
 Labour and other related expenses  
 Loss on property, plant and equipment sold/written off  
 Advances written off  
 Miscellaneous expenses  
 pre-launch expenses

### [613200] Notes - Cash flow statement

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>	<b>31/03/2017</b>
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	329.78	1,177.13	1,335.29
Cash and cash equivalents	329.78	1,177.13	
Income taxes paid (refund), classified as operating activities	56.53	40.2	
Total income taxes paid (refund)	56.53	40.2	

**[500200] Notes - Additional information statement of profit and loss**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Additional information on profit and loss account explanatory [TextBlock]		
Net write-downs (reversals of write-downs) of inventories	0	0
Net write-downs (reversals of write-downs) of property, plant and equipment	0	0
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	0	0
Net gains (losses) on disposals of non-current assets	0	0
Net gains (losses) on disposals of property, plant and equipment	0	0
Net gains (losses) on disposals of investment properties	0	0
Net gains (losses) on disposals of investments	0	0
Net gains (losses) on litigation settlements	0	0
Net gains (losses) on change in fair value of derivatives	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	0	0
Total aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	-4.39	0.74
Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss	0	0
Total aggregated income tax relating to components of other comprehensive income	-4.39	0.74
Changes in inventories of stock-in-trade	690.27	-461.31
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	690.27	-461.31
Exceptional items before tax	0	-268.12
Total exceptional items	0	-268.12
Details of nature of exceptional items		Leasehold improvement written-off (refer note 34.1) W/off consumable crockery and glassware (In line with Smaaash policy- pursuant to business acquisition) (upto August 31, 2017)
Total revenue arising from exchanges of goods or services	0	0
Domestic sale traded goods	3,364.52	3,784.66
Total domestic turnover goods, gross	3,364.52	3,784.66
Total export turnover goods, gross	0	0
Total revenue from sale of products	3,364.52	3,784.66
Domestic revenue services	(A) 23,596.32	(B) 17,314.35
Total revenue from sale of services	23,596.32	17,314.35
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

**Footnotes**

(A)

- Gaming
- Food and beverages
- Banquet, corporate events and others
- Sponsorship fees

(B)

- Gaming
- Food and beverages
- Banquet, corporate events and others
- Sponsorship fees

**[611200] Notes - Fair value measurement****Disclosure of fair value measurement of assets [Table]**

..(1)

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

Measurement [Axis]	At fair value [Member]			
Classes of assets [Axis]	Other assets [Member]			
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			Level 3 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	0	110.12	110.12	64.78
Nature of other assets				
Description of reasons for fair value measurement, assets				
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets				
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets				
Description of policy for determining when transfers between levels are deemed to have occurred, assets				
Description of valuation techniques used in fair value measurement, assets				
Description of inputs used in fair value measurement, assets				
Description of change in valuation technique used in fair value measurement, assets				
Description of reasons for change in valuation technique used in fair value measurement, assets				
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in other comprehensive income, fair value measurement, assets				0.11
Purchases, fair value measurement, assets				0
Settlements, fair value measurement, assets	110.12	0		
Total increase (decrease) in fair value measurement, assets	-110.12	0		0.11
Assets at end of period	0	110.12	110.12	64.78
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets				
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets				
Nature of other assets				

## Disclosure of fair value measurement of assets [Table]

..(2)

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

Measurement [Axis]	At fair value [Member]		Recurring fair value measurement [Member]	
Classes of assets [Axis]	Other assets [Member]		Other assets 1 [Member]	
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]		Level 1 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	64.67	0	0	110.12
Nature of other assets			0	0
Description of reasons for fair value measurement, assets			0	0
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets			0	0
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets			0	0
Description of policy for determining when transfers between levels are deemed to have occurred, assets			0	0
Description of valuation techniques used in fair value measurement, assets			Quoted bid prices in an active market	Quoted bid prices in an active market
Description of inputs used in fair value measurement, assets			0	
Description of change in valuation technique used in fair value measurement, assets			0	
Description of reasons for change in valuation technique used in fair value measurement, assets			0	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in other comprehensive income, fair value measurement, assets	7.17			
Purchases, fair value measurement, assets	57.5			
Settlements, fair value measurement, assets			110.12	0
Total increase (decrease) in fair value measurement, assets	64.67		-110.12	0
Assets at end of period	64.67	0	0	110.12
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets			-	-
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets			-	-
Nature of other assets			0	0

## Disclosure of fair value measurement of assets [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs 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 3 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	110.12	64.78	64.67	0
Nature of other assets		0	0	
Description of reasons for fair value measurement, assets		0	0	
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets		0	0	
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets		0	0	
Description of policy for determining when transfers between levels are deemed to have occurred, assets		0	0	
Description of valuation techniques used in fair value measurement, assets		Discounted cash flow method was used to capture the present value of future cash flows that are available to all the equity holders of the issuer company.	Discounted cash flow method was used to capture the present value of future cash flows that are available to all the equity holders of the issuer company.	
Description of inputs used in fair value measurement, assets		0		
Description of change in valuation technique used in fair value measurement, assets		0		
Description of reasons for change in valuation technique used in fair value measurement, assets		0		
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in other comprehensive income, fair value measurement, assets		0.11	7.17	
Purchases, fair value measurement, assets		0	57.5	
Total increase (decrease) in fair value measurement, assets		0.11	64.67	
Assets at end of period	110.12	64.78	64.67	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		-	-	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		-	-	
Nature of other assets		0	0	

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		The management believes the carrying amounts of financial assets and financial liabilities measured at amortised cost approximate their fair values.
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		The management believes the carrying amounts of financial assets and financial liabilities measured at amortised cost approximate their fair values.
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		Textual information (13) [See below]
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		

### Textual information (13)

#### Disclosure of fair value measurement of equity [Text Block]

Reconciliation of Level 3 fair value measurements		
Particulars	For the year ended March 31, 2018	For the year ended March 31, 2017
Unlisted shares irrevocably designated as at FVTOCI		
Opening balance	-	-
Purchases	57.50	-
Total gains or losses in other comprehensive income	7.17	-
Closing balance	64.67	-

**[613300] Notes - Operating segments****Disclosure of reportable segments [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs 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	Goods and services provided in India	Goods and services provided in India	Goods and services provided in America	Goods and services provided in America
Revenue primary reportable segment	24,265.94	19,036.89	1,960.72	2,360.69
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	24,265.94	19,036.89	1,960.72	2,360.69
Depreciation and amortisation expense reportable segment	5,746.94	4,582.3	1,222.49	953.23
Profit (loss) reportable segment	-7,778.14	-5,723.81	-1,638.95	-202.21
Assets reportable segment	50,372.53	48,361.77	9,123.78	9,892.05
Liabilities reportable segment	38,843.4	33,753.83	2,033.31	175.99

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		Textual information (14) [See below]
Whether there are any reportable segments	Yes	Yes
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No
Information about major customers		No other single customers contributed 10% or more to the Group's revenue for the year ended March 31, 2018 and for year ended March 31, 2017

**Textual information (14)****Disclosure of reportable segments [Text Block]**

Information reported to the chief operating decision maker (CODM) for the purposes of resource allocation and assessment of segment performance focuses on the types of goods or services delivered or provided, and in respect of the 'India' and 'America'. The directors of the Company have chosen to organise the Group around differences in areas where products and services are delivered or provided. No operating segments have been aggregated in arriving at the reportable segments of the Group.

Specifically, the Group's reportable segments under Ind AS 8 are as follows:

- Goods and services provided in India
- Goods and services provided in America

**[610700] Notes - Business combinations****Disclosure of detailed information about business combination [Table]**

..(1)

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

Business combinations [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 detailed information about business combination [Abstract]				
Disclosure of detailed information about business combination [Line items]				
Name of acquiree	shri venkateshwara multiplexes private limited	shri venkateshwara multiplexes private limited	Ahlada leisure private limited	Ahlada leisure private limited
Date of acquisition	12/10/2017	12/10/2017	12/10/2017	12/10/2017
Percentage of voting equity interests acquired	0.00%	0.00%	0.00%	0.00%
Acquisition-date fair value of total consideration transferred [Abstract]				
Cash transferred	0	2,186.62	0	669.71
Total consideration transferred, acquisition-date fair value	0	2,186.62	0	669.71
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract]				
Net identifiable assets acquired (liabilities assumed)	0	0	0	0
Additional disclosures for amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract]				
Non-current assets recognised as of acquisition date	0	2,186.61	0	669.71
Name of acquiree	shri venkateshwara multiplexes private limited	shri venkateshwara multiplexes private limited	Ahlada leisure private limited	Ahlada leisure private limited

**Disclosure of detailed information about business combination [Table]**

..(2)

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

Business combinations [Axis]	3	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about business combination [Abstract]		
Disclosure of detailed information about business combination [Line items]		
Name of acquiree	Smaaash Leisure Private Limited	Smaaash Leisure Private Limited
Date of acquisition	01/09/2017	01/09/2017
Percentage of voting equity interests acquired	0.00%	100.00%
Acquisition-date fair value of total consideration transferred [Abstract]		
Cash transferred	0	8,600
Total consideration transferred, acquisition-date fair value	0	8,600
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract]		
Net identifiable assets acquired (liabilities assumed)	0	0
Additional disclosures for amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract]		
Non-current assets recognised as of acquisition date	0	7,108.6
Current assets recognised as of acquisition date	0	1,796.84
Non-current liabilities recognised as of acquisition date	0	108.8
Current liabilities recognised as of acquisition date	0	780.65
Name of acquiree	Smaaash Leisure Private Limited	Smaaash Leisure Private Limited

**Disclosure of reconciliation of changes in goodwill [Table]**

..(1)

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

Business combinations [Axis]	1		2	
	Gross carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [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 reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Name of acquiree	Shri venkateshwara multiplexes private limited	Shri venkateshwara multiplexes private limited	Ahlada leisure private limited	Ahlada leisure private limited

**Disclosure of reconciliation of changes in goodwill [Table]**

..(2)

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

Business combinations [Axis]	3	
	Gross carrying amount [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of reconciliation of changes in goodwill [Abstract]		
Disclosure of reconciliation of changes in goodwill [Line items]		
Name of acquiree	Smaaash Leisure Limited	Smaaash Leisure Limited

**Disclosure of acquired receivables [Table]**

..(1)

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

Business combinations [Axis]	1			
	Other acquired receivables [Member]		Other acquired receivables 1 [Member]	
Classes of acquired receivables [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 acquired receivables [Abstract]				
Disclosure of acquired receivables [Line items]				
Name of acquiree			Smaaash Leisure Limited (Formerly Known as PVR Blu Entertainment Ltd)	Smaaash Leisure Limited (Formerly Known as PVR Blu Entertainment Ltd)
Fair value of acquired receivables	67.64	67.64	67.64	67.64

Unless otherwise specified, all monetary values are in Lakhs 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	Yes
Disclosure of detailed information about business combinations [TextBlock]		
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	Yes	Yes
Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [TextBlock]		
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	Yes	Yes
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 Lakhs 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	SMAAASH Innovations Private Limited	SMAAASH Innovations Private Limited	Adrenaline Foods Private Limited	Adrenaline Foods Private Limited
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAVCS2743J	AAVCS2743J	AANCA0670N	AANCA0670N
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	No	No	No
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	NA	NA	NA	NA
Share capital of subsidiary	23,350	6,150	16,900	16,900
Reserves and surplus of subsidiary	2,766.95	446.54	-9,691.28	-9,431.31
Total assets of subsidiary	32,426.42	6,630.9	7,922.97	7,548.88
Total liabilities of subsidiary	6,309.46	6,630.9	714.25	7,548.88
Investment of subsidiary	6,477.07	6,466.27	0	0
Turnover of subsidiary	0	0	1,552.02	0
Profit before tax of subsidiary	-135.8	-15.69	-259.97	-762.28
Provision for tax of subsidiary	-12.39	0	0	0
Profit after tax of subsidiary	-148.19	-15.69	-259.97	-762.28
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	SMAAASH Innovations Private Limited	SMAAASH Innovations Private Limited	Adrenaline Foods Private Limited	Adrenaline Foods Private Limited
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AAVCS2743J	AAVCS2743J	AANCA0670N	AANCA0670N

## Disclosure of details of subsidiaries [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs 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	SMAAASH Village Private Limited	SMAAASH Village Private Limited	SMAAASH Entertainment USA Limited	SMAAASH Entertainment USA Limited
Country of incorporation or residence of subsidiary	INDIA	INDIA	UNITED STATES	UNITED STATES
Permanent account number of subsidiary company	AANCA0670M	AANCA0670M		
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	No	No	No
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	USD	USD
Exchange rate as applicable for subsidiary	NA	NA	69.89	67.31
Share capital of subsidiary	100	100	[Lakhs of USD] 9,66,676	[Lakhs of USD] 78,053.57
Reserves and surplus of subsidiary	-29.59	-14.93	[Lakhs of USD] -2,43,856	[Lakhs of USD] -24,429.31
Total assets of subsidiary	77.34	100	[Lakhs of USD] 9,26,151	[Lakhs of USD] 10,01,319.76
Total liabilities of subsidiary	6.93	100	[Lakhs of USD] 2,03,331	[Lakhs of USD] 10,01,319.76
Investment of subsidiary	0	0	[Lakhs of USD] 0	[Lakhs of USD] 0
Turnover of subsidiary	0	0	[Lakhs of USD] 1,96,072	[Lakhs of USD] 2,30,351.75
Profit before tax of subsidiary	-14.66	-9.18	[Lakhs of USD] -1,63,895	[Lakhs of USD] -21,307.19
Provision for tax of subsidiary	0	0	[Lakhs of USD] 0	[Lakhs of USD] -263
Profit after tax of subsidiary	-14.66	-9.18	[Lakhs of USD] -1,63,895	[Lakhs of USD] -21,570.42
Proposed dividend of subsidiary	0	0	[Lakhs of USD] 0	[Lakhs of USD] 0
Name of subsidiary	SMAAASH Village Private Limited	SMAAASH Village Private Limited	SMAAASH Entertainment USA Limited	SMAAASH Entertainment USA Limited
Country of incorporation or residence of subsidiary	INDIA	INDIA	UNITED STATES	UNITED STATES
Permanent account number of subsidiary company	AANCA0670M	AANCA0670M		

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

..(3)

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

Subsidiaries [Axis]	5	
	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	SMAAASH Leisure Limited (Formerly known as PVR BluO Entertainment Limited)	SMAAASH Leisure Limited (Formerly known as PVR BluO Entertainment Limited)
Country of incorporation or residence of subsidiary	INDIA	INDIA
Permanent account number of subsidiary company	AANCA0670J	AANCA0670J
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No
Whether financial year of subsidiary different from financial year of holding company	No	No
Financial year of subsidiary [Abstract]		
Start date of accounting period of subsidiary	01/04/2018	01/04/2017
End date of accounting period of subsidiary	31/03/2019	31/03/2018
Percentage of shareholding in subsidiary	100.00%	100.00%
Key information about subsidiary [Abstract]		
Reporting currency of subsidiary	INR	INR
Exchange rate as applicable for subsidiary	NA	NA
Share capital of subsidiary	3,65,238.08	3,65,238.08
Reserves and surplus of subsidiary	-4,06,248.65	4,23,519.22
Total assets of subsidiary	14,67,879.24	10,84,260.79
Total liabilities of subsidiary	6,96,391.71	10,84,260.79
Investment of subsidiary	0	0
Turnover of subsidiary	7,67,743.51	5,62,982.55
Profit before tax of subsidiary	-16,018.39	-24,290.31
Provision for tax of subsidiary	1,114.08	-7,681.29
Profit after tax of subsidiary	-16,018.39	-16,609.03
Proposed dividend of subsidiary	0	0
Name of subsidiary	SMAAASH Leisure Limited (Formerly known as PVR BluO Entertainment Limited)	SMAAASH Leisure Limited (Formerly known as PVR BluO Entertainment Limited)
Country of incorporation or residence of subsidiary	INDIA	INDIA
Permanent account number of subsidiary company	AANCA0670J	AANCA0670J

**Details of subsidiaries which are yet to commence operations [Table]**

..(1)

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

Subsidiaries which are yet to commence operations [Axis]	1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Details of subsidiaries which are yet to commence operations [Abstract]		
Details of subsidiaries which are yet to commence operations [LineItems]		
Name of subsidiary which is yet to commence operations	SMAAASH Village Private Limited	SMAAASH Village Private Limited
Country of incorporation or residence of subsidiary which is yet to commence operations	INDIA	INDIA
CIN of subsidiary company which is yet to commence operations	U92419MH2016PTC281988	U92419MH2016PTC281988
PAN of subsidiary company which is yet to commence operations	AANCA0670M	AANCA0670M

Unless otherwise specified, all monetary values are in Lakhs 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	5	5
Whether company has subsidiary companies which are yet to commence operations	Yes	Yes
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

**[613400] Notes - Consolidated Financial Statements****Disclosure of details of subsidiaries [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs 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	Smaaash Leisure Limited (Formerly known as PVR Blue Entertainment Limited)	Smaaash Innovations Private Limited	Adrenaline Foods Private Limited	Smaaash Village 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	31/03/2019	31/03/2019	31/03/2019	31/03/2019
Description of reason why using different reporting date or period for subsidiary consolidated	-	-	-	-
Proportion of ownership interest in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%

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

..(2)

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

Subsidiaries [Axis]	5
	<b>01/04/2018 to 31/03/2019</b>
Disclosure of details of subsidiaries [Abstract]	
Disclosure of details of subsidiaries [LineItems]	
Name of subsidiary consolidated	Smaaash Entertainment USA Limited
Principal place of business of subsidiary consolidated	UNITED STATES
Country of incorporation or residence of subsidiary consolidated	UNITED STATES
Date of end of reporting period of financial statements of subsidiary consolidated	31/12/2018
Description of reason why using different reporting date or period for subsidiary consolidated	-
Proportion of ownership interest in subsidiary consolidated	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%

**Disclosure of details of entities consolidated [Table]**

..(1)

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

Entities consolidated [Axis]	1	2	3	4
	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Smaaash Leisure Limited (Formerly known as PVR Blue Entertainment Limited)	Smaaash Private Limited	Adrenaline Foods Private Limited	Smaaash Village Private Limited
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	0	0	0	0
Net assets of entity as percentage of consolidated net assets	0.00%	0.00%	0.00%	0.00%
Amount of share in profit or loss of entity consolidated	0	0	0	0
Share in profit or loss of entity as percentage of consolidated profit or loss	0.00%	0.00%	0.00%	0.00%
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	0	0	0
Share in comprehensive income consolidated	0.00%	0.00%	0.00%	0.00%

**Disclosure of details of entities consolidated [Table]**

..(2)

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

Entities consolidated [Axis]	5
	<b>01/04/2018 to 31/03/2019</b>
Disclosure of additional information consolidated financial statements [Abstract]	
Disclosure of additional information consolidated financial statements [Line items]	
Name of entity consolidated	Smaaash Entertainment USA Limited
Type of entity consolidated	Foreign Subsidiary
Amount of net assets of entity consolidated	0
Net assets of entity as percentage of consolidated net assets	0.00%
Amount of share in profit or loss of entity consolidated	0
Share in profit or loss of entity as percentage of consolidated profit or loss	0.00%
Amount of share in other comprehensive income consolidated	0
Share in other comprehensive income consolidated	0.00%
Amount of share in comprehensive income consolidated	0
Share in comprehensive income consolidated	0.00%

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

	<b>01/04/2018 to 31/03/2019</b>
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	Yes
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 Lakhs 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	SMAAASH Innovations Private Limited	SMAAASH Innovations Private Limited	Adrenaline Foods Private Limited	Adrenaline Foods Private Limited
Permanent account number of subsidiary company	AAVCS2743J	AAVCS2743J	AANCA0670N	AANCA0670N
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary		100.00%		100.00%
Proportion of voting rights held in subsidiary		100.00%		100.00%

**Disclosure of subsidiaries [Table]**

..(2)

Unless otherwise specified, all monetary values are in Lakhs 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	SMAAASH Village Private Limited	SMAAASH Village Private Limited	SMAAASH Entertainment USA Limited	SMAAASH Entertainment USA Limited
Permanent account number of subsidiary company	AANCA0670M	AANCA0670M		
Country of incorporation or residence of subsidiary	INDIA	INDIA	UNITED STATES	UNITED STATES
Proportion of ownership interest in subsidiary		100.00%		100.00%
Proportion of voting rights held in subsidiary		100.00%		100.00%

**Disclosure of subsidiaries [Table]**

..(3)

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

Subsidiaries [Axis]	5	
	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	SMAAASH Leisure Limited (Formerly known as PVR BluO Entertainment Limited)	SMAAASH Leisure Limited (Formerly known as PVR BluO Entertainment Limited)
Permanent account number of subsidiary company	AANCA0670J	AANCA0670J
Country of incorporation or residence of subsidiary	INDIA	INDIA
Proportion of ownership interest in subsidiary		100.00%
Proportion of voting rights held in subsidiary		100.00%

Unless otherwise specified, all monetary values are in Lakhs 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]		
Method used to account for investments in subsidiaries	The consolidated financial statements incorporated the financial statement of the Company and its subsidiaries. Control is achieved when the Company:	Textual information (15) [See below]

## Textual information (15)

### Method used to account for investments in subsidiaries

The consolidated financial statements incorporated the financial statement of the Company and its subsidiaries. Control is achieved when the Company: • has power over the investee; • is exposed, or has rights, to variable returns from its involvement with the investee; and • has the ability to use its power to affect its returns. The Company reassesses 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 listed above. When the Company has less than a majority of the voting rights of an investee, it has power over the investee when the voting rights are sufficient to give it the practical ability to direct the relevant activities of the investee unilaterally. The Company considers all relevant facts and circumstances in assessing whether or not the Company's voting rights in an investee are sufficient to give it power, including: • the size of the Company's holding of voting rights relative to the size and dispersion of holdings of the other vote holders; • potential voting rights held by the Company, other vote holders or other parties; • rights arising from other contractual arrangements; and • any additional facts and circumstances that indicate that the Company has, or does not have, the current ability to direct the relevant activities at the time that decisions need to be made, including voting patterns at previous shareholders' meetings. Consolidation of a subsidiary begins when the Company obtains control over the subsidiary and ceases when the Company loses control of the subsidiary. Specifically, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated statement of profit and loss from the date the Company gains control until the date when the Company ceases to control the subsidiary. Profit or loss and each component of other comprehensive income are attributed to the owners of the Company and to the non-controlling interests. Total comprehensive income of subsidiaries is attributed to the owners of the Company and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance. When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies. All intragroup assets and liabilities, equity, income, expenses, and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

## [610800] Notes - Related party

### Disclosure of transactions between related parties [Table]

..(1)

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

Categories of related parties [Axis]	Parent [Member]		Other related parties [Member]	
	1		2	
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	AHA HOLDINGS PRIVATE LIMITED	AHA HOLDINGS PRIVATE LIMITED	FW METIS LIMITED	FW METIS LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	MAURITIUS	MAURITIUS
CIN of related party	U65990MH2000PTC127298	U65990MH2000PTC127298		
Description of nature of transactions with related party	all other transactions	all other transactions	Issue of shares including share premium	Issue of shares including share premium
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions expense	0	8,199.23		
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of related party [TextBlock]	Textual information (16) [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 (16)

## Disclosure of related party [Text Block]

## 41 Related Party Transactions

## 41.1 Names of the related parties and related party relationships

Particulars	Relationship as at	
	March 31,2019	March 31, 2018
Aha Holdings Private Limited	KMP of the Company has Significant influence over this entity	
FW Metis Ltd	Significant influence over the Company	
Kalpana Shripal Morakhia	Close family member of the KMP of the Company	
Ami Zaveri	Close family member of the KMP of the Company	
SAM Family Trust	KMP of the Company has Significant influence over this entity	
Elements Learning Centre Private Limited.	KMP of the Company has Significant influence over this entity	
Shreyas Morakhia	KMP of the Company has Significant influence over this entity	
Vimlaben Morakhia	KMP of the Company has Significant influence over this entity	
SSKI Family Trust	KMP of the Company has Significant influence over this entity	
Vimala Family Trust	KMP of the Company has Significant influence over this entity	
Shripal Morakhia HUF	KMP of the Company has Significant influence over this entity	
Gir Holiday Resorts Private Limited	KMP of the Company has Significant influence over this entity	

Finflow Group Employees Welfare trust	KMP of the Company has Significant influence over this entity
Finflow Employees Welfare trust	KMP of the Company has Significant influence over this entity
Alag Finance and Investments Pvt Ltd	KMP of the Company has Significant influence over this entity
Gem Emerging Markets Pvt Ltd	KMP of the Company has Significant influence over this entity
Universal Learning Aid	KMP of the Company has Significant influence over this entity
Key Management Personnel (KMP)	
Shripal Sevantilal Morakhia	Director/ Chief Executive Officer
Vishwanath Kotian (From 1 January 2015)	Chief Financial Officer

## 41.2 Details of related party transactions

Particulars	For the year ended March 31, 2019	For the year ended March 31, 2018
Aha Holdings Private Limited		
Transactions during the Year		
Issue of shares including share premium (Right issue)	853.02	2,182.15
Issue of shares against optionally convertible preference shares	-	2,126.63
Reimbursement of expenses (This amount is adjusted against short term borrowing)	-	409.65
Short term borrowings taken	2,225.46	1,910.81
Short term borrowings repaid	1,535.65	1,570.00
Elements Learning Centre Private Limited.		
Advance Given	850.00	-

Advance Received	850.00	-
FW Metis Ltd		
Transactions during the Year		
Issue of shares including share premium	735.80	-
41.3 Details of related party closing balances		
Particulars	For the year ended March 31, 2019	For the year ended March 31, 2018
Aha Holdings Private Limited		
Short term borrowings payable	745.16	55.35

### [611700] Notes - Other provisions, contingent liabilities and contingent assets

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

### [610500] Notes - Events after reporting period

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

**[612500] Notes - Share-based payment arrangements**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No
Disclosure of number and weighted average exercise prices of share options [TextBlock]		
Number of share options outstanding in share based payment arrangement [Abstract]		
Total changes of number of share options outstanding in share based payment arrangement	0	0
Number of share options outstanding in share-based payment arrangement at end of period	0	0
Weighted average exercise price of share options outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of share options outstanding in share-based payment arrangement	0	0
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	0	0
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]		
Number of other equity instruments outstanding in share based payment arrangement [Abstract]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Total changes of number of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	0	0
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [TextBlock]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [Abstract]		
Total expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets	0	0

**[613000] Notes - Earnings per share**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -4.45	[INR/shares] -2.63
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0.33
Total basic earnings (loss) per share	[INR/shares] -4.45	[INR/shares] -2.3
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -4.45	[INR/shares] -2.63
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0.33
Total diluted earnings (loss) per share	[INR/shares] -4.45	[INR/shares] -2.3
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0
Adjusted weighted average shares	[shares] 0	[shares] 0

**[610900] Notes - First time adoption**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No
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