

ATLAS COPCO (INDIA) LIMITED
Standalone Financial Statements for period 01/04/2018 to 31/03/2019

[700300] Disclosure of general information about company

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Name of company	ATLAS COPCO (INDIA) LIMITED	
Corporate identity number	U27106PN1960PLC020566	
Permanent account number of entity	AAACA4074D	
Address of registered office of company	SVEANAGAR, MUMBAI-PUNE ROAD, DAPODI, PUNE-411012. DAPODI, Pune-411012. MAHARASHTRA, INDIA - 411012	
Type of industry	Commercial and Industrial	
Date of board meeting when final accounts were approved	25/07/2019	
Date of start of reporting period	01/04/2018	01/04/2017
Date of end of reporting period	31/03/2019	31/03/2018
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Millions	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	SVEANAGAR, MUMBAI-PUNE ROAD, DAPODI, PUNE-411012. DAPODI, PUNE-411012. MH 411012 IN_	
Name of city of place of maintenance of computer servers (storing accounting data)	Pune	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Maharashtra	
Pin code of place of maintenance of computer servers (storing accounting data)	411012	
Name of district of place of maintenance of computer servers (storing accounting data)	Pune	
ISO country code of place of maintenance of computer servers (storing accounting data)	IN	
Name of country of place of maintenance of computer servers (storing accounting data)	India	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	_____	

Disclosure of principal product or services [Table]

..(1)

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

Types of principal product or services [Axis]	1	2
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of general information about company [Abstract]		
Disclosure of principal product or services [Abstract]		
Disclosure of principal product or services [LineItems]		
Product or service category (ITC 4 digit) code	9988	9988
Description of product or service category	Manufacture of pumps, compressors, taps and valves	Manufacture of mining/quarrying and construction machinery
Turnover of product or service category	18,205.73	6,157.82
Highest turnover contributing product or service (ITC 8 digit) code	99887630	99887740
Description of product or service	Manufacture of pumps, compressors, taps and valves	Manufacture of mining/quarrying and construction machinery
Turnover of highest contributing product or service	18,205.73	6,157.82

[700600] Disclosures - Directors report**Details of principal business activities contributing 10% or more of total turnover of company [Table]**

..(1)

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

Principal business activities of company [Axis]	Product/service 1 [Member]	Product/service 2 [Member]
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]		
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]		
Name of main product/service	Manufacture of pumps, compressors, taps and valves	Manufacture of mining/quarrying and construction machinery
Description of main product/service	Manufacture of pumps, compressors, taps and valves	Manufacture of mining/quarrying and construction machinery
NIC code of product/service	2813	2824
Percentage to total turnover of company	68.00%	23.00%

Details of directors signing board report [Table]

..(1)

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

Directors signing board report [Axis]	1
	01/04/2018 to 31/03/2019
Details of signatories of board report [Abstract]	
Details of directors signing board report [LineItems]	
Name of director signing board report [Abstract]	
First name of director	JAMSHED
Middle name of director	KAIKOBAD
Last name of director	DELVADAVALA
Designation of director	Director
Director identification number of director	00047470
Date of signing board report	25/07/2019

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

	01/04/2018 to 31/03/2019
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	As per text block below
Disclosure relating to amounts if any which is proposed to carry to any reserves	As per text block below
Disclosures relating to amount recommended to be paid as dividend	As per text block below
Details regarding energy conservation	As per text block below
Steps taken or impact on conservation of energy [Text block]	As per text block below
Steps taken by the company for utilising alternate sources of energy [Text block]	As per text block below
Details regarding technology absorption	As per text block below
Efforts made towards technology absorption [Text block]	As per text block below
Benefits derived regarding technology absorption	As per text block below
Details regarding foreign exchange earnings and outgo	As per text block below
Disclosures in director's responsibility statement	As per text block below
Details of material changes and commitment occurred during period affecting financial position of company	As per text block below
Particulars of loans guarantee investment under section 186 [TextBlock]	As per text block below
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	As per text block below
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	As per text block below
Date of board of directors' meeting in which board's report referred to under section 134 was approved	25/07/2019
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	As per text block below
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Name of company	ATLAS COPCO (INDIA) LIMITED

Details of change in promoters shareholding [TextBlock]	As per text block below
Details of shareholding pattern of top 10 shareholders [Abstract]	
Details of shareholding pattern of directors and key managerial personnel [TextBlock]	As per text block below
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	As per text block below
Reappointment of independent directors as per section 149(10) [TextBlock]	As per text block below
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	As per text block below
Disclosure of statement on development and implementation of risk management policy [TextBlock]	As per text block below
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	As per text block below
Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report [TextBlock]	As per text block below
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	As per text block below
Disclosure of financial summary or highlights [TextBlock]	As per text block below
Disclosure of change in nature of business [TextBlock]	As per text block below
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	As per text block below
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	As per text block below
Details relating to deposits covered under chapter v of companies act [TextBlock]	As per text block below

Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	As per text block below
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	As per text block below
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	As per text block below
Disclosure of contents of corporate social responsibility policy [TextBlock]	As per text block below
Disclosure of reasons if company fails to spend prescribed amount on CSR	Others
Disclosure of other reasons if company fails to spend prescribed amount on CSR	As per text block below
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	As per text block below
Details of remuneration of director or managerial personnel [Abstract]	
Statement that remuneration is as per remuneration policy of company	As per text block below
Statement showing details of employees of company under rule 5(2) and (3) of companies appointment and remuneration of managerial personnels rules 2014 [TextBlock]	As per text block below
Disclosure of composition of audit committee and non-acceptance of any recommendation of audit committee along with reasons [TextBlock]	As per text block below
Disclosure of details of establishment of vigil mechanism [TextBlock]	As per text block below
Disclosure of policy formulated by nomination and remuneration committee relating to remuneration for directors, key managerial personnels and other employees [TextBlock]	As per text block below
Disclosure of receipt of commission by director from holding company or subsidiary company	As per text block below
Disclosure of facts of resignation of director in report of directors laid in immediately following general meeting [TextBlock]	As per text block below
Number of meetings of board	[pure] 0
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTORS REPORT

To The Members:

The Directors of Atlas Copco (India) Ltd. are pleased to present their Fifty-ninth report and the Audited Financial Statements for the year ended 31st March 2019.

1. FINANCIAL RESULTS:

(Rs. In Million)

Particulars	For the year ended 31st March, 2019	For the year ended 31st March, 2018
Profit for the year before tax from continuing operations	4,787	4,946
Profit for the year before tax from discontinued operations	-	1,697
Total Profit	4,787	6,643
Less: Provision for tax for continuing operations (including adjustments for prior years provision/deferred tax)	(1,535)	(1,586)
Less: Provision for tax for discontinued operations (including adjustments for prior years provision/deferred tax)	-	(679)
Total Provision for tax (including adjustments for prior years provision/deferred tax)	(1,535)	(2,265)
Net Profit for the year from continuing operations	3,252	3,360
Net Profit for the year from discontinued operations	-	1,018
Total Net Profit for the year	3,252	4,378

Adding thereto:

Balance in profit & loss account brought forward	9,131	7,768
Other Comprehensive Income	5	32
Impact of Change in Accounting Standard on Revenue Recognition	(39)	-
Recognition of share based payment	19	98
Appropriations:		
Utilized during the year for demerger	-	(3,145)
Dividend	(1579)	-
Corporate dividend tax	(325)	-
General Reserve		-
Balance carried forward	10,464	9,131

* One Million equals 10 Lakh rupees.

There are no changes and commitments materially affecting the financial position of your Company, that have occurred between the end of the financial year i.e. 31st March, 2019 and the date of this report.

2. OPERATIONS:

During financial year 2018-19, the total revenue was Rs. 26,773 million against Rs. 24,353 million for the corresponding previous year showing an increase of 9.8% over previous year. The profit before tax for the year ended 31st March 2019 was Rs. 4,787 million against Rs. 4,946 million for the corresponding previous year showing decrease of 3.2% over the previous year.

Capital Reduction:

Members of the Company, in their extraordinary general meeting held on 25th October 2018, had vide a special resolution approved reduction of the Companys issued, subscribed and paid-up equity share capital from INR 22,56,15,640 (Indian Rupees Twenty Two Crores Fifty Six Lakhs Fifteen Thousand Six Hundred and Forty Only) comprising 22,561,564 fully paid up equity shares of INR 10 (Indian Rupees Ten Only) each to INR 21,73,19,510 (Indian Rupees Twenty One Crores Seventy Three Lakhs Nineteen Thousand Five Hundred and Ten Only), comprising of 2,17,31,951 fully paid up equity shares of INR 10 (Indian Rupees Ten Only), each by cancelling and extinguishing

3.68% of the total issued, subscribed and paid up equity share capital of the Company, comprising 8,29,613 issued, subscribed and fully paid up equity shares of INR 10 (Indian Rupees Ten Only) each which are held by the public shareholders of the Company i.e., all equity shareholders of the Company other than the following shareholders (the Public Shareholders):

S. No.	Name of Shareholder ¹	Folio No.
	Atlas Copco Sickla Holding AB	ACO0101337
	Atlas Copco Jarla Holding AB	ACO0101338
	Atlas Copco Internationaal B.V.	ACO0101339
	Atlas Copco AB	ACO0101595, ACO0101097, A 0005191 and 10177354
	Atlas Copco [I] Ltd Charitable Foundation	ACO0101433
	Atlas Copco [I] Ltd Employees Suprn Fun	ACO0101434
	Atlas Copco India Ltd Employees P F	ACO0101435
	Atlas Copco [I] Ltd Emp Group Grat Sch	ACO0101436

¹ Shareholder names are reflected in the same manner as they appear in the records of the depository and Register of Members maintained by the Company.

Upon the Capital Reduction being confirmed by the National Company Law Tribunal, and the registration of the order and minute of reduction of share capital by the Registrar of Companies, Pune, the Company shall pay the Public Shareholders who are members of the Company as on the Record Date to be fixed by the Board of Directors, a sum of INR 2,100 (Indian Rupees Two Thousand and One Hundred Only) per equity share held by them, which includes a premium of INR 246 (Indian Rupees Two Hundred and Forty Six Only) over and above the fair value determined by BSR & Associates LLP in their valuation report dated 14 September 2018 and affirmed by the fairness opinion dated 15 September 2018 issued by SPA Capital Advisors Limited.

3. ECONOMIC SCENARIO:

Global growth is expected to slow down in 2019, in view of the heightened policy uncertainty, including an escalation of trade tensions between major economies, accompanied by a deceleration in global investment and a decline in confidence. Export growth is expected to decelerate across emerging market and developing economies in 2019 amid moderating external demand. Indias GDP registered a strong growth in FY 2018-19 and is expected to maintain the same trajectory in FY 2019-20.

In view of the overall positive business environment within the country coupled with deceleration in the global economy, your Company is gearing up for the challenges and expects to continue its robust performance.

4. DIVIDEND:

Your Directors have recommended a final dividend of Rs. 70/- per equity share of Rs. 10/- each fully paid-up for the year ended March 31, 2019. The final dividend payout is subject to approval of the Members at the ensuing Annual General Meeting.

The paid up share capital of the Company is Rs. 225,615,640/- divided in to 22,561,564 equity shares of Rs. 10/- each.

Your Company has not come out with any issue (public, rights or preferential) during the year.

5. TRANSFER TO INVESTOR EDUCATION & PROTECTION FUND:

During the year, in accordance with the terms of Section 125 of the Companies Act, 2013, an amount of Rs. 12.81 lakhs, being unclaimed dividend for the year ended 31st December, 2010, was transferred to the Investor Education & Protection Fund (IEPF) established by Central Government.

The Company has transferred shares on which dividend has not been claimed for seven consecutive years to the IEPF Authority pursuant to the provisions of Section 124(6) of the Companies Act, 2013 and rules thereunder.

6. DIRECTORS:

Mr. A. K. Hirjee, Chairman, resigned as Director effective conclusion of Annual General Meeting on 11th September 2018. Mr. Hirjee has had a long association of close to 30 years as a Director of the Company and the Board has recorded its appreciation of the contribution made during his tenure.

Mr. J. K. Delvadavala, Independent Director, was appointed as Chairman of the Board of Directors at the meeting of the Board held on 18th September, 2018. In the same meeting, the Board appointed Mr. Neville Golwala (DIN: 08225145) as an Independent Director (Additional Director) for a period of 5 years with effect from 18th September, 2018.

The Company has received necessary declaration from each independent Director stating that they meet the criteria of independence as laid down under Section 149(6) of the Companies Act, 2013.

The Board, at its meeting held on 25th July 2019, on the recommendation of the Nomination and Remuneration Committee, recommended for the approval of the Members, the re-appointment of Mr. J. K. Delvadavala (DIN 00047470) as an Independent Director of the Company for a second term of 5 (five) consecutive years on the Board of the Company with effect from 12th February 2020.

Requisite Notices under Section 160 of the Act have been received in respect of Mr. J. K. Delvadavala and Mr. Neville Golwala, who have filed their consents to act as Directors of the Company, if appointed.

Appropriate resolutions seeking your approval to the appointment of Mr. Neville Golwala and re-appointment of Mr. J. K. Delvadavala are appearing in the Notice convening the 59th AGM of your Company.

Ms. Cecilia Sandberg retires by rotation and being eligible, offers herself for re-appointment.

7. KEY MANAGERIAL PERSONNEL:

Pursuant to the provisions of Section 203 of the Companies Act, 2013 read with Rule 8 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Board has appointed following persons as Key Managerial Personnel (KMP):

Name of the Employee	Designation
Mr. Giovanni Valent	Managing Director
Mr. Mahesh Kulkarni	Chief Financial Officer
Mr. Umesh Oza	Head-Legal & Company Secretary

8. MEETINGS OF THE BOARD:

During the year 2018-19, six (6) Board Meetings were held on 13th April 2018, 27th July, 2018, 11th September, 2018, 18th September 2018, 13th December, 2018 and 28th March, 2019.

As required under provisions of Schedule III of the Companies Act, 2013, the Independent Directors of the Company met on 28th March, 2019 without the presence of Executive Directors and Management Representatives.

9. INFORMATION PURSUANT TO SECTION 134(3)(m) OF THE COMPANIES ACT, 2013, READ WITH RULE 8(3) OF COMPANIES (ACCOUNTS) RULES, 2014:

a) Conservation of Energy, Technology Absorption and Foreign Exchange Earnings & Outgo:

Information in accordance with Section 134 of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014 is given in Annexure A to this report.

b) Particulars of Employees:

Particulars required to be given under Rule 5(2) the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, are available for inspection at the Registered Office of the Company on any working day during normal business hours. Shareholders who wish to have a copy of the same are advised to contact the Company Secretary.

10. AUDIT COMMITTEE:

The Board has constituted Audit Committee as per provisions of Section 177 of the Companies Act, 2013 read with Companies (Meetings of Board and its Powers) Rules, 2014. Audit Committee comprises of following Directors as Members:

Mr. Jamshed K. Delvadavala Chairman

Mr. Neville Golwalla Member

Mr. Giovanni Valent Member

11. NOMINATION AND REMUNERATION COMMITTEE:

The Board has constituted Nomination and Remuneration Committee as per provisions of Section 178 of the Companies Act, 2013 read with Companies (Meetings of Board and its Powers) Rules, 2014. The Committee comprises of following Non-Executive Directors as Members:

Mr. Neville Golwalla - Chairman

Mr. Jamshed K. Delvadavala - Member

Ms. Cecilia Sandberg - Member

REMUNERATION POLICY OF THE COMPANY:

The Company follows market linked remuneration policy, which is aimed at enabling the Company to attract and retain the best talent. The Company has a market based compensation policy which is also linked to individual and team performance as they support the achievement of Corporate Goals. The Company does not have an Employee Stock Option Policy.

12. STAKEHOLDERS RELATIONSHIP COMMITTEE:

The Board has constituted Stakeholders Relationship Committee as per provisions of Section 178 of the Companies Act, 2013 to consider and resolve the grievances of security holders of the Company. The Committee comprises following Directors as Members:

Mr. Jamshed K. Delvadavala - Chairman

Mr. Neville Golwalla - Member

Mr. Giovanni Valent - Member

13. CORPORATE SOCIAL RESPONSIBILITY:

Pursuant to Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014, Company has formed a Corporate Social Responsibility Committee (CSR Committee). CSR policy of the Company is available on the website of the Company at www.atlascopco.com.

Annual Report on CSR activities including CSR Policy of the Company is given in Annexure B to this report.

14. DIRECTORS RESPONSIBILITY STATEMENT:

Pursuant to the requirement under Section 134(5) of the Companies Act, 2013, the Directors confirm that:

- i) in the preparation of annual accounts, the applicable accounting standards have been followed along with proper explanations and there were no material departures;
- ii) the Directors have selected such accounting policies, and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31 March 2019 and of the profit of the Company for that period;
- iii) the Directors have taken proper and sufficient care in the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and preventing and detecting fraud and other irregularities;
- iv) the Directors have prepared the annual accounts on a going concern basis;
- v) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

15. AUDITORS:

M/s. Deloitte Haskins & Sells, Chartered Accountants, were re-appointed as Statutory Auditors of the Company on 11th September, 2018 to hold office upto the date of 59th Annual General Meeting of the Company. Statutory Auditors retire at the end of 59th Annual General Meeting, and being eligible, offer themselves for re-appointment.

INTERNAL AUDITORS:

M/s. KPMG, Chartered Accountants, act as Internal Auditors of the Company.

SECRETARIAL AUDITORS:

Pursuant to the provisions of Section 204 of the Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed M/s. Yogesh D. Dabholkar and Company, Practicing Company Secretaries, to undertake the Secretarial Audit of the Company for the year ended 31st March 2019. Secretarial Audit Report is given in Annexure C to this report.

COST AUDITORS:

Pursuant to the provisions of Section 148 of the Companies Act, 2013 read with Companies (Cost Records and Audit) Rules, 2014, the Company has appointed M/s. Deepak Marne and Associates, Cost Accountants, to undertake the Cost Audit of the Company for the year ended 31st March 2019.

16. HUMAN RESOURCES:

The industrial relations during the period under review continued to be cordial. The total number of employees of the Company as at 31st March 2019 was 1950. The Directors place on record their sincere appreciation of the services rendered by employees at all levels.

17. EXTRACT OF ANNUAL RETURN (FORM MGT-9):

Extract of Annual Return (Form MGT-9) as required under Section 134(3) of the Companies Act, 2013 is given in Annexure D to this report.

18. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 OF THE COMPANIES ACT, 2013:

Your Company has neither given any loans and guarantees nor made any investments covered under Section 186 of the Companies Act, 2013.

19. RELATED PARTY TRANSACTIONS:

All Related Party Transactions entered during the year were in the ordinary course of business and at arms length. Accordingly, the disclosure of Related Party Transactions as required under Section 134(3)(h) of the Companies Act, 2013 in Form AOC-2 is not attracted.

20. RISK MANAGEMENT:

The Companys internal control processes cover, amongst others, processes for identification, assessment and mitigation of various kinds of risks, which include strategic, operational, financial, environmental, reputation and other risks. Such risks are reviewed and discussed at various meetings of Business Boards, Product Committees, Management Committee, Facilities Committee and various other forums within the organization, where members of senior management are involved. Companys internal auditors review the internal controls, risk assessment and mitigation procedures independently as a part of their internal audit process and their observations and findings are presented, reviewed and discussed in the Audit Committee meetings. The Board also reviews the risk assessment and mitigation procedures periodically.

The Control Self-Assessment database maintained by the Atlas Copco Group documents and monitors the risk assessment and mitigation by each operating unit head. The Atlas Copco Groups principles, guidelines and instructions that are documented in The Way We Do Things provides executives with tools to monitor and follow up the business operations closely and quickly detect the deviations that could develop into risks. The Managers in charge of operating units continuously communicate with employees, customers and other stakeholders both in a formal and an informal way to keep themselves abreast with the developments in the market, products, competition and other areas.

21. DISCLOSURE UNDER RULE 8(5) (VII) OF COMPANIES (ACCOUNTS) RULES, 2014:

During the year 2018-19, no significant and material orders were passed by any Regulatory Authority or Court or Tribunal against the Company impacting the going concern status and Companys operations in future.

22. INTERNAL FINANCIAL CONTROLS:

Your Companys Internal Control Systems are commensurate with the nature, size and complexities of its business. Your Company has effective and adequate internal control systems, which ensure reliable financial reporting, safeguarding of assets, adherence to management policies and promotion of ethical conduct. These systems are regularly reviewed, modified and improved upon, to conform to changes in the business environment and processes. The Atlas Copco Groups procedures also require a regular internal audit to be conducted for each business unit and experienced people within the Group conduct such audits.

23. VIGIL MECHANISM/ WHISTLE BLOWER POLICY:

The Company has a Whistle Blower Policy which inter alia provides adequate safeguards against victimization of persons who may blow the whistle. Protected disclosures can be made by a whistle blower through an email or dedicated telephone line. Whistle Blower Policy may be accessed on the Companys website at the link: <https://www.atlascopco.com/en-in/Atlas-Copco-in-India/investor-relations>

24. DISCLOSURE AS REQUIRED UNDER SECTION 22 OF SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

The Company has in place a Sexual Harassment, Prevention, Prohibition and Redressal Policy in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

The Internal Complaints Committee (ICC) has been set up to redress the complaints received regarding sexual harassment.

All employees are covered under this policy. No complaint of sexual harassment was received during the year.

25. ACKNOWLEDGMENTS:

Your Board of Directors wishes to express its sincere appreciation for the excellent support and co-operation by Atlas Copco Group,

shareholders, vendors, customers, bankers and all other business partners. The Board also wishes to express its sincere appreciation for the contribution and commitment of all the employees to the success of the Company.

On behalf of the Board of Directors

of Atlas Copco (India) Limited

Mumbai

J. K. Delvadavala

25th July, 2019

Chairman

ANNEXURE A

Information as per Section 134 of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014, and forming part of the Directors Report for the year ended 31st March, 2019.

A. Conservation of energy:

The Company has continued its efforts to conserve energy by adopting following measures:

1. Energy purchase policy is documented for procurement of energy efficient electrical items.
2. Installed 1.3 km of solar panels on the rooftop at Chakan factory during FY 2017-18. It represents 600 tons of carbon dioxide emissions saved annually.
3. Timely maintenance of utilities and equipment to ensure 100% uptime.
4. Unity Power factor maintained at all times.
5. Use of polycarbonate sheets for all roofs to allow natural light in the factory building.
6. Use of North light structure roof in Warehouse in Dapodi factory to have maximum benefit of daylight.
7. Additional North light is brought into use by replacing facade sheets by polycarbonate sheets on assembly side shade at Dapodi.
8. HVLS (High volume low speed fans) installed in factory area resulting in 30% energy saving compared to old fans.

9. Optimized pressure settings in supply air compressor.
10. Cross functional Energy Efficiency team formed in Dapodi factory to monitor daily energy consumption and take decisions promoting energy efficiency.
11. Installed turbo fans driven by natural blowing air on the roof of CNG test cell for hot air evacuation.
12. Optimized running hours of air conditioners using timer-based operation.
13. For energy conservation in air conditioners, temperature is locked at 24 Degree Celsius (not allowed to reduce further).
14. Installed energy monitoring system to monitor real time data for all energy meters in plant.
15. Temperature and humidity monitoring in MGS assembly shop.
16. Thermography conducted annually for all electrical installations.
17. All metal halide lamps (275 watt) replaced with LED lamps (80 watt) in factory, PKD building, Warehouse and MGS area in Dapodi achieving 31 % saving in electricity consumption.
18. All new installations & modifications are of LED lighting in Chakan factory leading to energy savings.
19. Installation of VSD+ compressor in utility area at Chakan factory, resulting in 30% energy saving.
20. Roof insulation at Chakan factory to avoid the need for air conditioning energy consumption.
21. Awareness on energy conservation is being improved by communicating SHE talks.
22. System audit has been conducted by LRQA Belgium on ISO 50001 in August 2018.
23. Installation of Energy Monitoring System (EMS) to monitor & log the energy consumption data.
24. Provided hot air exhaust to compressor to reduce ambient temperature & in turn reduction in consumption.
25. Optimization in compressor test time. It represents 60 tonnes of carbon dioxide emissions saved annually.
26. Yearly checking of air net piping from third party & arrest the leakages in the network.

The above actions have resulted in reduction of power consumption, saving in energy and fuel costs and environment protection.

B. Technology absorption:

Research and Development.

1. Specific areas in which the Company carries out R & D.

The Company does not have specific Research and Development Department. The Company maintains close contacts with the Atlas Copco Group Companies, which are responsible for the research and development of various product lines. Value engineering and value analysis, with respect to these products, processes and substitute materials, is carried out on a continuous basis to improve quality, reduce rejections and give better value to the Company's customers.

The Global Engineering Competency Centre of the Company, located at Pune, which provides mechanical and electrical engineering, CAE and software development services, has been working in close coordination with Product Development Departments of group companies all over the world. This engineering centre focuses on improvement in product and project cost by continuously working on efficiency improvement, optimisation and automation in the design processes.

2. Benefits derived as a result of the above activity.

The benefits derived are, improvements in quality and cost reductions for the existing range of products, development of new products with less energy consumption, noise and emission reduction, more local product development and increased local production, import substitution, export promotion and faster product launch in the markets.

3. Future plans and actions.

The Company has an ongoing program for up-gradation of existing products, introduction of new products, improvement in manufacturing processes and reducing product costs, import substitution and export promotion. This is done through continuous process and product development in close interaction with Group companies, customers and vendors.

4. Expenditure on R & D.

Since the Company has no specific Research and Development Department, it is not possible to quantify expenditure, whether capital or revenue, incurred on research and development activities.

Technology absorption, adaptation and innovation.

1. Efforts in brief, made towards absorption, adaptation and innovation:

The Company maintains constant contacts with Atlas Copco Group companies to absorb the latest technology developed by them. Continuous interaction with their technical staff, visits and training of our employees at Group company factories, regular meetings of Product Committees, and visits of technical staff from other Group companies to our factories, help us to keep up to date with all the latest technical developments. Engineering Competency Centre at Pune focuses on developing new competences required for product and process R&D on continual basis. New competence such as industrial engineering, project documentation, augmented reality and virtual validation are few examples.

2. Benefits derived as a result of the above efforts

The benefits of the technology developed by the Atlas Copco Group are available for the Company on a continuous basis, which enables the Company to manufacture a broad range of existing and new products at optimum costs for both domestic and export markets. This also helps to increase the Company's market share and to improve the Company's competitive position.

3. Imported technology (imported during the last five years reckoned from the beginning of the financial year).

During the last five years, technology and know-how for screw, centrifugal and reciprocating compressors, dryers and air filters was imported. This has been successfully absorbed in the Company's manufacturing activity after extensive field trials. The active interaction of the Company with Atlas Copco Group companies ensures a continuous flow of rapid changing technologies. The Company can, as a result, meet the ever-demanding requirements of domestic and overseas customers.

C. Foreign Exchange Earnings and Outgo:

1. Activities relating to exports:

The Company continues to focus on development of new products and services for export market, up-gradation of existing products and improvement in quality and costs with technological support from Atlas Copco Group companies.

2. Total foreign exchange used:

Particulars

(Rs. Million)

Earning in foreign currency	4,338.43
Payments (expenditure) in foreign currency	9,228.63

ANNEXURE B TO THE DIRECTORS REPORT FOR THE YEAR ENDED 31st MARCH 2019.

ANNUAL REPORT ON CSR ACTIVITIES FOR THE FINANCIAL YEAR 2018-19

Your Company is committed to operate and grow its business in a socially responsible way. The Company's Corporate Social Responsibility (CSR) policy is available on the website at www.atlascopco.com.

1. CSR Policy of the Company

VISION

"To actively contribute to the social and economic development of the communities/regions in which we operate. While doing so, build a better, sustainable way of life for the weaker sections of society and raise the country's human development index."

BACKGROUND & INTRODUCTION

The Company would carry out the Corporate Social Responsibility (CSR) activities through the Atlas Copco Charitable Foundation (Foundation), a charitable trust established by the Company in 2006 with the sole objective to support the CSR objectives of the Company. Atlas Copco would also join hands with other Non-Government Organisations (NGO) to achieve its CSR mission.

AREAS TO BE COVERED UNDER CSR

The Company would pursue its CSR activities in the following areas:

1. Promotion of education and skill development
2. Environmental sustainability and energy efficiency projects
3. Rural development

4. Eradication of poverty
5. Promotion of preventive health care and sanitation
6. Provision of safe drinking water
7. Promotion of gender equality, measures for empowering women, setting up homes for women and orphans, setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups
8. Protection of national heritage, art and culture
9. Contribution to other charitable and social organisations created with the main objective of engaging themselves in any one or more of the above activities and
10. Contribution to the Prime Ministers National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief.

CSR COMMITTEE

The CSR Committee is formed by the following persons:

Independent Directors of the Board of Directors of the Company and the Managing Director.

The Committee would call for a meeting at least once a year to follow-up the CSR projects and discuss about spending and approve new projects.

ROLE OF FOUNDATION

The Foundation will constitute a working committee consisting of Managing Director of the Company and the Trustees and such committee shall ensure:

1. Identification of projects either directly by themselves or with the help of reputed NGOs or any other reputed Social Organisations (SO), suitable for CSR activities of the Company.
2. Evaluate, review and propose projects for implementation and disburse the amounts to be spent on various CSR initiatives of the Company.
3. Prepare and submit periodical reports to the CSR Committee on progress of CSR projects and amounts actually spent.
4. Prepare and present proposals for additional disbursement of donations to the CSR committee.
5. Supervise, monitor, review and be responsible for all the projects sponsored by the Foundation either directly or through any other NGO or SO.

ROLE OF CSR COMMITTEE

The main function of the CSR Committee is to devise a transparent monitoring mechanism for implementation of CSR policy of the Company. In addition, this committee would perform following functions:

1. To review and approve CSR projects identified by the Foundation.

2. To recommend to the Board, from time to time, the amounts to be contributed to the Foundation by way of donations. To report to the Board the progress of various CSR projects undertaken by the Foundation.
3. To give suggestions to the Board regarding different concepts for carrying out CSR activities.
4. To monitor the CSR projects/ programs carried out by the Foundation and submit periodical review reports to the Board.
5. To submit to the Board the statement of expenses incurred by the Foundation for CSR activities.
6. To ensure that adequate disclosures are made in the Directors Report pertaining to CSR.
7. To ensure that the CSR policy and its modifications are published on the website of the Company.

WATER FOR ALL CAMPAIGN

The employees of the Company have undertaken an initiative to make voluntary contributions from their salary of certain amounts to be spent exclusively for provision of clean drinking water to people.

As a part of Companys CSR initiative, the Company will contribute an amount equal to twice the amount contributed by employees and such amount together with the amount contributed by employees will be exclusively spent for provision of clean drinking water to people.

REVISION/AMENDMENT TO THIS POLICY

Any revision or amendment to this CSR policy should be approved by the Board before such revision/amendment is made effective.

2. Composition of CSR Committee:

Pursuant to Section 135 of the Companies Act, 2013 and Companies (Corporate Social Responsibility Policy) Rules, 2014, the Company has formed a Corporate Social Responsibility (CSR) Committee to formulate and recommend to the Board from time to time, a CSR policy and CSR initiatives to be undertaken by the Company as specified in Schedule VII of the Companies Act, 2013. The CSR Committee comprises following Directors:

Mr. Jamshed Delvadavala Chairman

Mr. Neville Golwalla Member

Mr. Giovanni Valent Member

3. Average Profit (Profit before Tax) of the Company for last 3 financial years: INR 5,806 million.

4. Prescribed CSR expenditure: INR 116.12 million (2% of above)

5. Details of CSR spend during the financial year:

a. Total amount spent for the financial year: INR 60.33 million

b. Amount unspent: INR 55.79 million

c. Manner in which the amount was spent during the financial year is detailed below:

(Rs. million)

S. No.	CSR Project	Sector in which project is covered	Projects or programs (1) Local area or other (2) State and District where projects were undertaken	Amount outlay project wise	Amount spent on the projects (1) Direct Expenditure (2) Overhead	Amount spent Direct or through implementing Agency
1	Provision for safe drinking water	(i)	Maharashtra: Palghar, Aurangabad, Latur, Nanded, Pune, Nashik Satara, Kolhapur, Sangli, Solapur, Osmanabad, Beed, Aurangabad, Nanded, Jalna, Amrawati, Nagpur, Dhule, Buldhana, Yavatmal, Hingoli, Ahmednagar Telangana: Adilabad	37.35	Direct Expenditure: 35.50 Overhead Expenditure: 1.85	Atlas Copco Charitable Foundation
2	Promotion of Health Care, eradication of Hunger, Poverty and Malnutrition	(i)	Maharashtra: Pune Karnataka: Mangaluru Kerala	7.29	Direct Expenditure 7.29	Atlas Copco Charitable Foundation
3	Promotion of Health Care	(i)	Uttar Pradesh: Mathura	8.76	Direct Expenditure 8.76	Directly
4	Promoting Education (Including Girls Education)	(ii)	Maharashtra: Pune and Sangli District	3.24	Direct Expenditure 3.24	Atlas Copco Charitable Foundation
5	Measures for Reducing Inequality	(iii)	Maharashtra: Pune	0.18	Direct Expenditure 0.18	Atlas Copco Charitable Foundation
6	Environmental Sustainability	(iv)	Maharashtra: Pune	2.00	Direct Expenditure 2.00	Atlas Copco Charitable Foundation
			Total	58.81		
			Add: Overheads	1.52		
			Total CSR Spend	60.33		

Notes: Activities included in Schedule VII to the Companies Act, 2013.

(i) Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation (including contribution to the Swachh Bharat Kosh set up by the Central Govt. for the promotion of sanitation and making available safe drinking water;

(ii) Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;

(iii) Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;

(iv) Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water, including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga.

6. Reasons for not spending the required amount towards CSR:

CSR Committee is taking great efforts to identify long-term projects with sustainability. Board has created a separate CSR fund and all unspent money is accumulated under this fund specifically earmarked to be used for carrying out CSR activities of the Company in future.

7. CSR Committee Responsibility Statement:

The CSR Committee confirms that the implementation and monitoring of CSR activities of the Company are in compliance with the CSR objectives and CSR Policy of the Company.

On behalf of the Board of Directors

of Atlas Copco (India) Limited

J. K. Delvadavala

Giovanni Valent

Chairman of CSR Committee

Managing Director

Date: 25th July 2019

Place: Mumbai

Annexure C to the Directors Report for financial year ended 31st March 2019

FORM NO. MR-3

SECRETARIAL AUDIT REPORT

For the financial year ended March 31, 2019

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,

The Members,

ATLAS COPCO (INDIA) LIMITED,

Sveanagar, Mumbai-Pune Road,

Dapodi, Pune- 411012, Maharashtra, India

We have conducted the Secretarial Audit of the compliances of applicable statutory provisions and the adherence to good corporate practices by ATLAS COPCO (INDIA) LIMITED (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the ATLAS COPCO (INDIA) LIMITED books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the company has, during the audit period covering the financial year from 1st April, 2018 to 31st March 2019, generally complied with the statutory provisions listed hereunder and also that the Company has Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by ATLAS COPCO (INDIA) LIMITED for the financial year ended on March 31, 2019, according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made there under;

(ii) The Securities Contracts (Regulation) Act, 1956 (SCRA) and the rules made there under;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (SEBI Act) are not applicable since the Company is unlisted public limited company and there was no events occurred during the period which attract the provisions of these guidelines.

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009;

(d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999 and the Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 notified on 28th October, 2014 and its amendment notified on 18th September, 2015;

(e) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with Client;

(f) The Securities and Exchange Board of India (issue and listing of Debt Securities) Regulations, 2008;

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009;

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998;

(vi) As informed to us, there are no other laws applicable specifically to the Company and on examination of the relevant documents and records in pursuance thereof, on test-check basis, the Company has complied with the labour and environmental laws as applicable.

We have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards issued by The Institute of Company Secretaries of India which has come into effect from 1st July, 2015 (Further Amended on 01st October 2017)

We have relied on the representation given by the Company's officials and applicability and compliance of the other Act(s). We have not checked compliances of these Acts and have relied on certification(s) as provided to us by the management in this regard.

During the financial year from 1st April, 2018 to 31st March, 2019 under review the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc subject to the following observation.

1) The Company has complied with the provisions of section 135 of the Companies Act, 2013 pertaining to corporate social responsibility except that upon failure to comply with the provision of section 135(5) relating to the spending of at least 2% of average net profits of the Company made during the three immediately preceding financial years in pursuance of company's CSR policy, the Board of the Company has, in its report made under clause (o) of sub-section (3) of section 134 of the Companies Act, 2013, specified the reasons for not spending the amount.

We further report that

The Board of Directors of the Company is constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors as is required under the provisions of the Companies Act, 2013. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, Agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All the decision in the Board meetings and committee meetings are carried out either unanimously or majority as recorded in the minutes of the meeting of Board of Directors or committee of the Board, as the case may be.

We further report that as represented by the Company and relied upon by us there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines etc.

We further report that during the audit period, the Company has not undertaken any specific events / actions that can have a bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc. except as follows :

We further report that during the audit period the Members of the Company at their Extra Ordinary General Meeting held on 25th October, 2018 has considered and approved Reduction of Capital pursuant to the provisions of Article 8 of the Articles of Association of the Company, Section 66 of the Companies Act, 2013 and the rules and regulations framed thereunder and subject to the requisite sanction and approval from the Mumbai Bench of the National Company Law Tribunal (the Tribunal), as the case may be, and such other appropriate authorities and third parties, as may be required, and on such terms, conditions or modifications, if any, as may be prescribed by any one or more or all of them while granting such approvals, sanctions, consents or permissions and agreed by the Board of Directors of the Company

(the Board), to reduce the Companys issued, subscribed and paid-up equity share capital from INR 22,56,15,640 (Indian Rupees Twenty Two Crores Fifty Six Lakhs Fifteen Thousand Six Hundred and Forty Only) comprising 22,561,564 fully paid up equity shares of INR 10 (Indian

Rupees Ten Only) each to INR 21,73,19,510 (Indian Rupees Twenty One Crores Seventy Three Lakhs Nineteen Thousand Five Hundred and Ten Only), comprising of 2,17,31,951 fully paid up equity shares of INR 10 (Indian Rupees Ten Only), each and such reduction is to be effected by cancelling and extinguishing 3.68% of the total issued, subscribed and paid up equity share capital of the Company.

For Yogesh D Dabholkar & Co.,

Practicing Company Secretaries

Yogesh D Dabholkar

Proprietor

FCS No: 6336.

COP No: 6752.

Place: Dombivli

Date: 25/07/2019

ANNEXURE - A

To,

The Members,

ATLAS COPCO (INDIA) LIMITED,

Sveanagar, Mumbai- Pune Road,

Dapodi, Pune-411012, Maharashtra, India

My report of even date is to be read along with this letter

1. Maintenance of Secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on Our Audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believed that the processes and practices that we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.

4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For Yogesh D Dabholkar & Co.,

Practicing Company Secretaries

Yogesh D Dabholkar

Proprietor

FCS No: 6336.

COP No: 6752.

Place: Dombivli.

Date: 25/07/2019.

Annexure D to the Directors Report for the year ended 31st March 2019

Form No. MGT-9

EXTRACT OF ANNUAL RETURN

as on 31.03.2019

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the

Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

i) CIN: U27106PN1960PLC020566

ii) Registration Date: 28th January, 1960

iii) Name of the Company: Atlas Copco (India) Limited

iv) Category / Sub-Category of the Company: Public Limited Company

v) Address of the Registered office and contact details

Sveanagar, Mumbai-Pune Road, Dapodi, Pune 411012. Contact Number: 020-39852543

vi) Whether listed company: No

vii) Name, Address and Contact details of Registrar and Transfer

Agent: Karvy Fintech Pvt. Ltd., Karvy Selenium Tower B, Plot No. 31 & 32, Gachibowli, Financial District, Nanakramguda, Serilingampally, Hyderabad 500 032, Phone: 040 23420818

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10 % or more of the total turnover of the company shall be stated:-

Sr. No.	Name and Description of main products / services	NIC Code of the Product service	% to total turnover of the company
1	Manufacture of pumps, compressors, taps and valves	2813	68%

Manufacture of mining/quarrying and construction machinery

2		2824	23%
---	--	------	-----

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES.

Sr. No.	Name and Address of the Company	CIN/ GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
01	Atlas Copco AB	N.A.	Holding	96.32%	2(46)

IV. SHAREHOLDING PATTERN (Equity Share Capital Break-up as a percentage of Total Equity)

i) Category-wise Shareholding

%

Sr. No.	Category	No of shares held as on 01.04.2018				No of shares held as on 31.03.2019				change during the year
		Demat	Physical	Total	%	Demat	Physical	Total	%	
A. Promoter										
1	Indian									
-		-	-	-	-	-	-	-	-	-
2	Foreign									
	Bodies Corporate	2539467	19192480	21731947	96.32	2539467	19192480	21731947	96.32	-
	Total Promoter Shareholding A.	2539467	19192480	21731947	96.32	2539467	19192480	21731947	96.32	-
B. Public										
1	Institutions									
	a. Mutual Funds	-	3982	3982	0.02	-	520	520	0.00	-0.02
	b. Banks/FI	1072	1119	2191	0.01	1072	716	1788	0.01	0.00
	c. Insurance Cos	-	340	340	0.00	-	340	340	0.00	0.00
	d. FIIs	-	860	860	0.00	-	500	500	0.00	0.00
	e. HUF	5441	-	5441	0.02	6643	-	6643	0.03	0.01
	f. Bodies Corporate	8262	5157	13419	0.06	11921	3484	15405	0.07	0.01
	h. Trusts	1190	-	1190	0.01	1262	-	1262	0.01	0.00
	Total (B1)	15965	11458	27423	0.12	20898	5560	26458	0.12	0

2 Non-Institutions

a. Individuals holding nominal share capital upto Rs. 1 lakh	282664	448046	730710	3.24	331343	292885	624228	2.77	-0.47
b. Individuals holding nominal share capital in excess of Rs. 1 lakh	16182	-	16182	0.07	16182	-	16182	0.07	0.00
c. NRIs	52977	2325	55302	0.25	26964	1169	28133	0.12	-0.13
Total (B2)	351823	450371	802194	3.56	374489	294054	668543	2.96	-0.6
3 OTHERS									
a. I E P F	-	-	-	-	134616	-	134616	0.60	0.6
Total (B3)	-	-	-	-	134616	-	134616	0.60	0.6
Net Total	2907255	19654309	22561564	100.00	3069470	19492094	22561564	100.00	0

(ii) Shareholding of Promoters

Sr No.	Shareholders Name	Shareholding at the beginning of the year i.e. 01.04.2018		Shareholding at the end of the year i.e. 31.03.2019			% change in share holding during the year
		No. of Shares	% of total Shares of the Co.	No. of Shares	% of total Shares of the Co.	% of Shares Pledged / encumbered to total shares	
1	Atlas Copco AB	21731917	96.32	-	21731917	96.32	-
2	Atlas Copco Internationaal B V	10	0.00	-	10	0.00	-
3	Atlas Copco Jarla Holdings AB	10	0.00	-	10	0.00	-
4	Atlas Copco Sickla Holdings AB	10	0.00	-	10	0.00	-
	Total	21731947	96.32	-	21731947	96.32	-

(iii) Change in Promoters Shareholding: No change in Promoters shareholding.

Sr. No.	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
At the beginning of the year	21731947	96.32%	21731947	96.32%
Date wise increase /decrease in Promoters shareholding during the year	-	-	-	-
At the End of the year	21731947	96.32%	21731947	96.32%

(iv) Shareholding Pattern of top ten Shareholders (other than

Directors, Promoters and Holders of GDRs and ADRs):

Sr. No.	Name of the Shareholder	No. of Shares as on 01.04.2018		Date of acquisition / sale	Increase/ decrease In Shareholding	Reason for Increase/ Decrease	Cumulative shareholding during the year	
		No. of Shares	% of total shares of Company				No. of shares	% of total shares of Company
1	IEPF	0	0	30.10.2018	INCREASE	TRANSFER	134616	0.6
2	TEHMINA MANEK BHARUCHA	16571	0.07	24.08.2018 (SALE)	DECREASE	TRANSFER	0	0.0

3	AIVEEN HILDA BHARUCHA	16571	0.07	11.01.2019(SALE) DECREASE	TRANSFER	5571	0.0
4	NALINKANT CHATURBHUI ASHER	16182	0.07			16182	0.0
5	BIJOU DADABHOY NADIRSHAW	5580	0.02			5580	0.0
6	CHANDRU PARMANAND THADHANI	5360	0.02			5360	0.0
7	HARBANS KAUR	3960	0.02			3960	0.0
8	AUDREY ANTHONY CASTELLINO	3400	0.02			3400	0.0
9	VIJAYLAXMI SRIDHAR BHANDARY	3024	0.01			3024	0.0
10	MONISH PARASMAL BHANDARI	0	0.00	26.10.2018 (ACQUISITION)	Increase	TRANSFER 2840	0.0
11	ANTHONY JOSEPH CASTELLINO	2790	0.01			2790	0.0
12	JOSE MANUEL JESUS DE SEQUEIRA	2790	0.01			2790	0.0

(v) Shareholding of Directors and Key Managerial Personnel:

Sr. No.	Name of the Shareholder	No. of Shares as on 01.04.2018	% of total shares of Company	Date of acquisition / sale	Increase/ decrease In shareholding	Reason for Increase/ Decrease	Cumulative shareholding during the year	No. of shares	% of total shares of Company
1	Mahesh Kulkarni (CFO)	1	0.00	27-07-2018	1 share	Sale	0	0.00	

V. INDEBTEDNESS

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

	Rs. million			
	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount				
ii) Interest due but not paid	1.40	779.40	-	780.80
iii) Interest accrued but not due				
	1.40	779.40	-	780.80
Total (i+ii+iii)	779			
	1.40	779.40	-	780.80
Change in Indebtedness during the financial year				
Addition				
Reduction	2.48	168.94	-	171.42
Net Change	2.48	168.94	-	171.41
Indebtedness at the end of the financial year				
i) Principal Amount				
ii) Interest due but not paid	3.88	948.34	-	952.22
iii) Interest accrued but not due				
Total (i+ii+iii)	3.88	948.34	-	952.22

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

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

(Rs. In lakhs)

Sr. No.	Particulars of Remuneration	Mr. Giovanni Valent Managing Director
1	Gross Salary	
	(i) Salary as per Section 17 (1) of the Income Tax Act, 1961.	78.66
	(ii) Perquisites as per Section 17 (2) of Income Tax Act, 1961	13.43
	(iii) Profits in lieu of salary as per Section 17(3) of Income Tax Act, 1961	-
2	Stock Option	-
3	Sweat Equity	-
4	Commission as % of profit	-
5	Other (if any)	-
	Total	92.09

B. Remuneration to Other Directors:

(Rs. In lakhs)

Sr. No.	Particulars of Remuneration	Name of the Director	Total Amount
---------	-----------------------------	----------------------	--------------

1	Independent Directors	Mr. A.K. Hirjee	Mr. Jamshed Delvadavala	Mr. Neville Golwalla	
	(i) Fee for attending Board and Committee Meetings	0.78	1.25	0.44	2.47
	(ii) Commission	12.50	6.00	-	18.5
	(iii) Others	-	-	-	-
	Total	13.28	7.25	0.44	20.97
2	Other Non-Executive Directors				
	(i) Fee for attending Board and Committee Meetings	-	-	-	-
	(ii) Commission	-	-	-	-
	(iii) Others	-	-	-	-
	Total	-	-	-	-

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

(Rs. In lakhs)

Sr. No.	Particulars of Remuneration	Mr. Mahesh Kulkarni Chief Financial Officer	Mr. Umesh Oza Head-Legal & Company Secretary	Total Amount
1	Gross Salary			
	(i) Salary as per Section 17 (1) of the Income Tax Act, 1961.	78.53	25.13	103.66
	(ii) Perquisites as per Section 17 (2) of Income Tax Act, 1961	2.53	-	2.53
	(iii) Profits in lieu of salary as per Section 17(3) of Income Tax Act, 1961	-	-	-
2	Stock Option	-	-	-
3	Sweat Equity	-	-	-

4	Commission as % of profit	-	-	-
5	Other (if any)	-	-	-
	Total	81.06	25.13	106.19

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty/Punishment/Compounding fees imposed	Authority RD / NCLT/ Court
A. Company				
Penalty	-	-	-	-
Punishment	-	-	-	-
Compounding	-	-	-	-
B. Directors				

Penalty	-	-	-	-
Punishment	-	-	-	-
Compounding	-	-	-	-

C. Other Persons in default

Penalty	-	-	-	-
Punishment	-	-	-	-
Compounding	-	-	-	-

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

..(1)

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

Directors signing financial statements [Axis]	1	2	3
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Details of signatories of financial statements [Abstract]			
Details of directors signing financial statements [Abstract]			
Details of directors signing financial statements [LineItems]			
Name of director signing financial statements [Abstract]			
First name of director	JAMSHED	GIOVANNI	NEVILLE
Middle name of director	KAIKOBAD		KERSI
Last name of director	DELVADAVALA	VALENT	GOLWALLA
Designation of director	Director	Managing Director	Additional Director
Director identification number of director	00047470	07207866	08225145
Date of signing of financial statements by director	25/07/2019	25/07/2019	25/07/2019

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

	01/04/2018 to 31/03/2019
Name of company secretary	Umesh Oza
Permanent account number of company secretary	AAJPO2034K
Date of signing of financial statements by company secretary	25/07/2019
Name of chief financial officer	Mahesh Kulkarni
Permanent account number of chief financial officer	ABXPK1233F
Date of signing of financial statements by chief financial officer	25/07/2019

[700400] Disclosures - Auditors report**Details regarding auditors [Table]**

..(1)

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

Auditors [Axis]	1
	01/04/2018 to 31/03/2019
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Deloitte Haskins & Sells
Name of auditor signing report	PARMAR JAYESH MANILAL
Firms registration number of audit firm	117365W
Membership number of auditor	106388
Address of auditors	Mumbai
Permanent account number of auditor or auditor's firm	AABFD7919A
SRN of form ADT-1	G77046142
Date of signing audit report by auditors	25/07/2019
Date of signing of balance sheet by auditors	25/07/2019

Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	As per text block below	
Disclosure relating to quantitative details of fixed assets	As per text block below	
Disclosure in auditors report relating to inventories	As per text block below	
Disclosure in auditors report relating to loans	As per text block below	
Disclosure about loans granted to parties covered under section 189 of companies act	As per text block below	
Disclosure relating to terms and conditions of loans granted	As per text block below	
Disclosure regarding receipt of loans granted		As per text block below
Disclosure regarding terms of recovery of loans granted		As per text block below
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	As per text block below	
Disclosure in auditors report relating to deposits accepted		As per text block below
Disclosure in auditors report relating to maintenance of cost records	As per text block below	
Disclosure in auditors report relating to statutory dues [TextBlock]	As per text block below	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	As per text block below	
Disclosure relating to disputed statutory dues [TextBlock]	As per text block below	
Disclosure in auditors report relating to default in repayment of financial dues		As per text block below
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		As per text block below
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	As per text block below	
Disclosure in auditors report relating to managerial remuneration	As per text block below	
Disclosure in auditors report relating to Nidhi Company		As per text block below
Disclosure in auditors report relating to transactions with related parties	As per text block below	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		As per text block below
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		As per text block below
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		As per text block below

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

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

Textual information (2)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To The Members of

Atlas Copco (India) Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of Atlas Copco (India) Limited ("the Company"), which comprise the Balance Sheet as at 31st March 2019, and the Statement of Profit and Loss including Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 state of affairs of the Company as at 31st March 2019, and its profit, total comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the 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 Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the 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 financial statements.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the Directors' report including annexures to directors' report (but does not include the financial statements and our auditor's report thereon) which we obtained prior to the date of this auditor's report.

· Our opinion on the 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

· If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, 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 Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the 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 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the 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 financial statements.

We communicate with those charged with governance 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.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:

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

b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c. The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account.

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

e. On the basis of the written representations received from the directors as on 31st March, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2019 from being appointed as a director in terms of Section 164(2) of the Act.

f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

g. 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 Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

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

i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements. Refer Note 35 to the Ind AS Financial Statements.

ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

2. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section

143(11) of the Act, we give in “Annexure B” a statement on the matters specified in paragraphs 3 and 4 of the Order.

For DELOITTE HASKINS & SELLS

Chartered Accountants

(Firm’s Registration No. 117365W)

Jayesh Parmar

(Partner)

Pune, July 25, 2019 (Membership No. 106388)

UDIN reference: 19106388AAAAAY1776

ANNEXURE “A” TO THE INDEPENDENT AUDITOR’S REPORT

(Referred to in paragraph 1(f) 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”)

We have audited the internal financial controls over financial reporting of Atlas Copco (India) Limited (“the Company”) as of 31st March, 2019 in conjunction with our audit of Ind AS financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to 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 Company’s internal financial controls over financial reporting of the Company 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 is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company’s internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of 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, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2019, based on the criteria for internal financial control over financial reporting established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over financial Reporting issued by the Institute of Chartered Accountants of India.

For DELOITTE HASKINS & SELLS

Chartered Accountants

(Firm's Registration No. 117365W)

Jayesh Parmar

(Partner)

Pune, July 25, 2019 (Membership No. 106388)

UDIN reference: 19106388AAAAAY1776

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in Paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

i) In respect of its fixed assets:

(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.

(b) The fixed assets were physically verified during the year by the management in accordance with the regular programme of verification which, in our opinion, provides for physical verification of fixed assets at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) With respect to immovable properties of land and buildings that are freehold, according to the information and explanations given to us and the records examined by us and based on the examination of the conveyance deed provided to us, we report that, the title deeds of such immovable properties are held in the name of the Company as at the balance sheet date.

According to the information and explanations given to us and the records examined by us and based on the examination of the conveyance deed provided to us, we report that, the title deeds of immovable properties pertaining to Epiroc Mining India Limited ("demerged company") are held in the name of the Company ("transferor company") as at the balance sheet date, the Company is in the process of transferring all the titles for such immovable properties in the name of the demerged Company.

ii) As explained to us, the inventories were physically verified during the year by the Management at reasonable intervals and no material discrepancies were noticed on physical verification.

iii) The Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties covered in the Register maintained under Section 189 of the Act. Hence, reporting under clause 3(iii) of the Order is not applicable to the Company.

iv) The Company has not granted any loans, made investments or provided guarantees and securities. Hence, reporting under clause 3(iv) of the Order is not applicable to the Company.

v) According to the information and explanations given to us, the Company has not accepted any deposits pursuant to Sections 73 to 76 or any other relevant provisions of the Act. Hence, reporting under clause 3(v) of the Order is not applicable to the Company.

vi) The maintenance of cost records has been specified by the Central Government under section 148(1) of the Act. We have broadly reviewed the cost records maintained by the Company pursuant to the Companies (Cost Records and Audit) Rules, 2014, as amended prescribed by the Central Government under sub-section (1) of Section 148 of the Act, and are of the opinion that, prima facie, the prescribed cost records have been made and maintained. We have, however, not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.

vii) According to the information and explanations given to us, in respect of statutory dues:

(a) The Company has been generally regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income-tax, Customs Duty, Goods and Service Tax and other material statutory dues applicable to it with the appropriate authorities.

(b) There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income-tax, Customs Duty, Goods and Service Tax and other material statutory dues in arrears as at 31st March 2019 for a period of more than six months from the date they became payable.

(c) Details of dues of Income-tax, Sales Tax, Service Tax, Excise Duty, Value Added Tax and Cess which have not been deposited as on 31st March 2019 on account of disputes are given below:

Name of the Statute	Natures of Dues	Forum where Dispute is pending	Period to which the Amount Relates	Amount in dispute (Rs. in Mn.) (Net of amount paid under protest)	Amount (Rs. in Mn.) Paid under protest
In respect of Continuing Business:					
Maharashtra Value Added Tax Act, 2002	Sales Tax	Maharashtra Sales Tax Tribunal	F.Y. 2003-04	1.50	5.19
Central Sales Tax Act	Sales Tax	Joint Commissioner (Appeals), Pune	F.Y. 2011-12, 2012-13 & 2013-14	187.81	457.52
Central Sales Tax Act	Sales Tax	Deputy Commissioner, Pune	F.Y. 2014-15	49.83	-
Tamil Nadu Value Added Tax Act, 2006	Sales Tax (Penalty)	Commissioner (Appeals), Chennai	F.Y. 1989-90	0.63	0.41

Finance Act 1994 (Service Tax)	Service Tax (excluding interest and penalty)	Commissioner Central Excise	F.Y. 2009-10 to 2010-11	13.14	-
Finance Act 1994 (Service Tax)	Service Tax (excluding interest and penalty)	Customs Excise and Service Tax Appellate Tribunal (CESTAT)	FY 2009-10	21.39	-
Finance Act 1994 (Service Tax)	Service Tax (excluding interest and penalty)	High Court	FY 2009-10	91.21	-
The Central Excise Act, 1944	Excise	Deputy Commissioner Central Excise	F.Y. 2010-11	0.39	-
The Central Excise Act, 1944	Excise	Commissioner Central Excise	F.Y. 2012-13, January to June 2014	2.28	-
The Central Excise Act, 1944	Excise	Customs Excise and Service Tax Appellate Tribunal (CESTAT)	F.Y. 2011-12	327.90	3.00
The Central Excise Act, 1944	Excise	Customs Excise and Service Tax Appellate Tribunal (CESTAT)	December 2009 upto September 2010	1.50	0.50
Finance Act 1994 (Service Tax)	Service Tax	Additional Commissioner Central GST Pune	F.Y. 2013-14	27.98	-

Assessment Years

The Income Tax Act, 1961	Income Tax	Income Tax Tribunal	1996-97, 1997-98,	332.66	-
			1998-99, 2000-01,		
			2002-03, 2003-04,		
			2004-05, 2005-06,		
			2006-07, 2007-08,		
			2008-09, 2009-10,		
			2010-11, 2011-12,		
			2012-13		

The Income Tax Act, 1961	Income Tax	Commissioner Appeals	Assessment Years	356.69	
			2013-14, 2014-15,		
			2015-16		

Name of the Statute	Natures of Dues	Forum where Dispute is Pending	Period to which the Amount Relates	Amount in dispute (Rs. in Mn.) (Net of amount paid under protest)	Amount (Rs. in Mn.) Paid under protest
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Pertaining to Demerged Business:

Rajasthan Value Added Tax Act, 2003 (RVAT).	Sales Tax	Rajasthan Sales Tax Tribunal	F.Y. 2012-13,	11.34	42.67
			F.Y. 2013-14, F.Y. 2014-15 & F.Y. 2015-16		

Rajasthan Value Added Tax Act, 2003 (RVAT).	Sales Tax	Commissioner (Appeals), Ajmer	F.Y. 2014-15 & F.Y. 2015-16	72.04	5.75

Rajasthan Value Added Tax Act, 2003 (RVAT).	Sales Tax (Penalty)	Rajasthan Sales Tax Tribunal	F.Y.2012-13,	89.83	-
			F.Y. 2013-14, F.Y. 2014-15 & F.Y. 2015-16		

Rajasthan Value Added Tax Act,	Sales Tax (Penalty)	Commissioner (Appeals), Ajmer	F.Y. 2015-16	90.33	-

2003 (RVAT).

Finance Act 1994 (Service Tax)	Service Tax	Assistant Commissioner Central Excise	F.Y. 2007-08 to F.Y. 2010-11	1.17	-
Finance Act 1994 (Service Tax)	Service Tax	Commissioner Central Excise	FY 2011-12, F.Y. 2012-13, F.Y. 2013-14, F.Y. 2014-15 & F.Y. 2015-16	10.51	-
The Central Excise Act, 1944	Excise Duty	Commissioner Central Excise	F.Y. 1996-97 & F.Y. 2014-15	1.50	-
The Central Excise Act, 1944	Excise Duty	Assistant Commissioner Central Excise	F.Y. 1998-99 & 1999-2000	0.43	-
The Central Excise Act, 1944	Excise (Including penalty)	Additional Director General DGCEI-Zonal Unit Mumbai	F.Y. 2006-09	32.08	2.50

According to the information and explanation provided to us and as per the scheme of arrangement (Refer note 43 to the financial statements), disputed dues in respect of the business operations transferred from the transferor company prior to November 30, 2017 (appointed date) have been included since the same will be settled by the transferor company with the statutory authorities. These statutory dues would be reimbursed by the demerged Company.

viii) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of dues to banks. There are no dues to financial institution and the government. Further, the Company has not issued debentures.

ix) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3(ix) of the order is not applicable to the Company.

x) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company and no material fraud on the Company by its officers or employees has been noticed or reported during the year.

xi) In our opinion and according to the information and explanations given to us, the Company has paid / provided managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.

xii) The Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable to the Company.

xiii) In our opinion and according to the information and explanations given to us the Company is in compliance with Section 177 and 188 of the Act, where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv) During the year the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures and hence reporting under clause 3(xiv) of the Order is not applicable to the Company.

xv) In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its directors or persons connected with him and hence provisions of section 192 of the Act are not applicable to the Company.

xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For DELOITTE HASKINS & SELLS

Chartered Accountants

(Firm's Registration No. 117365W)

Jayesh Parmar

(Partner)

Pune, July 25, 2019 (Membership No. 106388)

UDIN reference: 19106388AAAAAY1776

[700700] Disclosures - Secretarial audit report**Details of signatories of secretarial audit report [Table]**

..(1)

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

Signatories of secretarial audit report [Axis]	1
	01/04/2018 to 31/03/2019
Details of signatories of secretarial audit report [Abstract]	
Details of signatories of secretarial audit report [LineItems]	
Category of secretarial auditor	Individual
Name of secretarial audit firm	Yogesh D Dabholkar & Co
Name of secretarial auditor signing report	Yogesh Dinanath Dabholkar
Membership number of secretarial auditor	6336
Certificate of practice number of secretarial auditor	6752
Permanent account number of secretarial auditor or secretarial auditors firm	AILPD8598F
Date of signing secretarial audit report	25/07/2019

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

	01/04/2018 to 31/03/2019
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	Yes
Whether secretarial audit report has been qualified or has any observation or other remarks	No

[110000] Balance sheet

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

	31/03/2019	31/03/2018	31/03/2017
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	1,573.88	1,565.38	
Capital work-in-progress	12.55	1.6	
Other intangible assets	53.26	52.28	
Intangible assets under development	27.14	8.05	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	0	0	
Other non-current financial assets	72.18	50.68	
Total non-current financial assets	72.18	50.68	
Deferred tax assets (net)	308.09	359.67	
Other non-current assets	891.24	848.28	
Total non-current assets	2,938.34	2,885.94	
Current assets [Abstract]			
Inventories	4,994.33	3,742.71	
Current financial assets [Abstract]			
Current investments	3,931.53	3,291.74	
Trade receivables, current	5,189.5	5,188.26	
Cash and cash equivalents	374.01	437.53	
Bank balance other than cash and cash equivalents	107.69	99.69	
Loans, current	0	0	
Other current financial assets	109.07	86.08	
Total current financial assets	9,711.8	9,103.3	
Other current assets	(A) 960.71	(B) 389.68	
Total current assets	15,666.84	13,235.69	
Total assets	18,605.18	16,121.63	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	225.62	225.62	225.62
Other equity	10,483.82	9,150.9	
Total equity attributable to owners of parent	10,709.44	9,376.52	
Non controlling interest	0	0	
Total equity	10,709.44	9,376.52	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Total non-current financial liabilities	0	0	
Provisions, non-current	268.65	514.71	
Total non-current liabilities	268.65	514.71	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	952.22	780.8	
Trade payables, current	(C) 4,113.38	(D) 3,756.76	
Other current financial liabilities	137.75	116.73	
Total current financial liabilities	5,203.35	4,654.29	
Other current liabilities	1,421.2	629.3	
Provisions, current	669.21	498.43	
Current tax liabilities	333.33	448.38	
Total current liabilities	7,627.09	6,230.4	
Total liabilities	7,895.74	6,745.11	
Total equity and liabilities	18,605.18	16,121.63	

Footnotes

(A) (d) Assets classified as held for sale : 0 (c) Other current assets : 960.71

(B) (d) Assets classified as held for sale : 50.95 (c) Other current assets : 338.73

(C) (A) Total outstanding dues of micro enterprise and small enterprise : 7.82 (B) Total outstanding dues to creditors other than micro enterprise and small enterprise : 4105.56

(D) (A) Total outstanding dues of micro enterprise and small enterprise : 2.21 (B) Total outstanding dues to creditors other than micro enterprise and small enterprise : 3754.55

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	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] 144.15	[INR/shares] 148.94
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 45.12
Total basic earnings (loss) per share	[INR/shares] 144.15	[INR/shares] 194.06
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 144.15	[INR/shares] 148.94
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 45.12
Total diluted earnings (loss) per share	[INR/shares] 144.15	[INR/shares] 194.06

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	26,773.13	24,352.81
Other income	326.02	346.76
Total income	27,099.15	24,699.57
Expenses [Abstract]		
Cost of materials consumed	8,950.43	8,092.17
Purchases of stock-in-trade	6,941.48	5,437.23
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-585.59	-113.25
Employee benefit expense	2,688.13	2,323.83
Finance costs	51.52	56.83
Depreciation, depletion and amortisation expense	257.91	267.88
Other expenses	4,007.67	3,688.5
Total expenses	22,311.55	19,753.19
Profit before exceptional items and tax	4,787.6	4,946.38
Total profit before tax	4,787.6	4,946.38
Tax expense [Abstract]		
Current tax	1,648.98	1,707.02
Deferred tax	(A) -113.58	(B) -120.92
Total tax expense	1,535.4	1,586.1
Total profit (loss) for period from continuing operations	3,252.2	3,360.28
Profit (loss) from discontinued operations before tax	(C) 0	(D) 1,696.51
Tax expense of discontinued operations	(E) 0	(F) 678.56
Total profit (loss) from discontinued operations after tax	0	1,017.95
Total profit (loss) for period	3,252.2	4,378.23
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	5.24	31.59
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	5.24	31.59
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	5.24	31.59
Total comprehensive income	3,257.44	4,409.82
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	5.24	31.59
Total comprehensive income	3,257.44	4,409.82
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		

Footnotes

- (A) - Short / (Excess) provision for tax relating to prior years : -183.29 - Deferred Tax : 69.71
(B) - Short / (Excess) provision for tax relating to prior years : -50.48 - Deferred Tax : -70.44
(C) - Epiroc Mining India Limited : 0 - Road Construction Equipment business : 0
(D) - Epiroc Mining India Limited : 1690.7 - Road Construction Equipment business : 5.81
(E) - Current tax expense : 0 - Deferred tax : 0
(F) - Current tax expense : 609.86 - Deferred tax : 68.7

[210000a] Statement of profit and loss**Other comprehensive income that will be reclassified to profit or loss, net of tax, others [Table]**

..(1)

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

Other comprehensive income that will be reclassified to profit or loss, net of tax, others [Axis]	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
Other comprehensive income that will be reclassified to profit or loss, net of tax, others [Abstract]				
Other comprehensive income that will be reclassified to profit or loss, net of tax, others [Line items]				
Description of other comprehensive income that will be reclassified to profit or loss, net of tax, others	Reimbursement of defined benefit plans	Reimbursement of defined benefit plans	(b) Income tax related to items that will not be reclassified to Profit and Loss	(b) Income tax related to items that will not be reclassified to Profit and Loss
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	8.06	48.31	-2.82	-16.72

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Table]

..(1)

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

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	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
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]				
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]				
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	Reimbursement of defined benefit plans	Reimbursement of defined benefit plans	Income Tax relating to this item	Income Tax relating to this item
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	8.06	48.31	-2.82	-16.72

[400200] Statement of changes in equity

Statement of changes in equity [Table]

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	3,252.2	4,378.23		3,252.2
Changes in comprehensive income components	5.24	31.59		5.24
Total comprehensive income	3,257.44	4,409.82		3,257.44
Other changes in equity [Abstract]				
Other additions to reserves	18.97	98.41		18.97
Deductions to reserves [Abstract]				
Other deductions to reserves	39.55	0		39.55
Total deductions to reserves	39.55	0		39.55
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	1,579.31	0		1,579.31
Total final dividend appropriation	1,579.31	0		1,579.31
Total dividend appropriation	1,579.31	0		1,579.31
Equity dividend tax appropriation	324.63	0		324.63
Other appropriations	0	6,316.19		0
Total appropriations for dividend, dividend tax and retained earnings	1,903.94	6,316.19		1,903.94
Total other changes in equity	-1,924.52	-6,217.78		-1,924.52
Total increase (decrease) in equity	1,332.92	-1,807.96		1,332.92
Other equity at end of period	10,483.82	9,150.9	10,958.86	10,483.82

Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	4,378.23		3,252.2	4,378.23
Changes in comprehensive income components	31.59		5.24	31.59
Total comprehensive income	4,409.82		3,257.44	4,409.82
Other changes in equity [Abstract]				
Other additions to reserves	98.41		18.97	98.41
Deductions to reserves [Abstract]				
Other deductions to reserves	0		39.55	0
Total deductions to reserves	0		39.55	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		1,579.31	0
Total final dividend appropriation	0		1,579.31	0
Total dividend appropriation	0		1,579.31	0
Equity dividend tax appropriation	0		324.63	0
Other appropriations	6,316.19		0	6,316.19
Total appropriations for dividend, dividend tax and retained earnings	6,316.19		1,903.94	6,316.19
Total other changes in equity	-6,217.78		-1,924.52	-6,217.78
Total increase (decrease) in equity	-1,807.96		1,332.92	-1,807.96
Other equity at end of period	9,150.9	10,958.86	10,483.82	9,150.9

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Securities premium reserve [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	10,958.86	19.79	19.79	19.79

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	General reserve [Member]			Retained earnings [Member]
	01/04/2018 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	0	0		3,252.2
Changes in comprehensive income components				5.24
Total comprehensive income	0	0		3,257.44
Other changes in equity [Abstract]				
Other additions to reserves				18.97
Deductions to reserves [Abstract]				
Other deductions to reserves				39.55
Total deductions to reserves				39.55
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Final dividend appropriation [Abstract]				
Final equity dividend appropriation				1,579.31
Total final dividend appropriation				1,579.31
Total dividend appropriation				1,579.31
Equity dividend tax appropriation				324.63
Other appropriations	0	3,171.32		0
Total appropriations for dividend, dividend tax and retained earnings	0	3,171.32		1,903.94
Total other changes in equity	0	-3,171.32		-1,924.52
Total increase (decrease) in equity	0	-3,171.32		1,332.92
Other equity at end of period	0	0	3,171.32	10,464.03

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Retained earnings [Member]		Other retained earning [Member]	
	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	4,378.23		3,252.2	4,378.23
Changes in comprehensive income components	31.59		5.24	31.59
Total comprehensive income	4,409.82		3,257.44	4,409.82
Other changes in equity [Abstract]				
Other additions to reserves	98.41		18.97	98.41
Deductions to reserves [Abstract]				
Other deductions to reserves	0		39.55	0
Total deductions to reserves	0		39.55	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		1,579.31	0
Total final dividend appropriation	0		1,579.31	0
Total dividend appropriation	0		1,579.31	0
Equity dividend tax appropriation	0		324.63	0
Other appropriations	3,144.87		0	3,144.87
Total appropriations for dividend, dividend tax and retained earnings	3,144.87		1,903.94	3,144.87
Total other changes in equity	-3,046.46		-1,924.52	-3,046.46
Total increase (decrease) in equity	1,363.36		1,332.92	1,363.36
Other equity at end of period	9,131.11	7,767.75	10,464.03	9,131.11

Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Other retained earning [Member]
	31/03/2017
Other equity [Abstract]	
Statement of changes in equity [Line items]	
Equity [Abstract]	
Changes in equity [Abstract]	
Other equity at end of period	7,767.75

[320000] Cash flow statement, indirect

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	4,787.6	4,946.38	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in inventories	-945.48	-885.64	
Adjustments for decrease (increase) in trade receivables, current	-298.17	-1,669.28	
Adjustments for decrease (increase) in other current assets	(A) -608.62	(B) -20.49	
Adjustments for decrease (increase) in other non-current assets	(C) -108.81	(D) -83.01	
Adjustments for increase (decrease) in trade payables, current	399.8	958.3	
Adjustments for increase (decrease) in other current liabilities	21.02	-10.77	
Adjustments for increase (decrease) in other non-current liabilities	644.49	-222.28	
Adjustments for depreciation and amortisation expense	257.91	377.43	
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	(E) 51.52	(F) 56.83	
Adjustments for provisions, current	170.78	-169.97	
Adjustments for provisions, non-current	-246.06	-184.32	
Adjustments for unrealised foreign exchange losses gains	-34.07	48.82	
Adjustments for dividend income	175.49	116.58	
Adjustments for interest income	1.82	3.62	
Other adjustments to reconcile profit (loss)	(G) 37.09	(H) 1,944.54	
Other adjustments for non-cash items	(I) 50.95	(J) -112.77	
Total adjustments for reconcile profit (loss)	-784.96	-92.81	
Net cash flows from (used in) operations	4,002.64	4,853.57	
Income taxes paid (refund)	1,577.94	2,057.83	
Net cash flows from (used in) operating activities	2,424.7	2,795.74	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	(K) 0.98	(L) 772.77	
Purchase of property, plant and equipment	301.13	886.62	
Proceeds from sales of investment property	(M) 17,305.09	(N) 17,123.16	
Purchase of investment property	17,883.12	19,804.87	
Dividends received	175.49	116.58	
Interest received	1.82	3.62	
Net cash flows from (used in) investing activities	-700.87	-2,675.36	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	2,908.55	4,477.48	
Repayments of borrowings	2,737.13	4,307	
Dividends paid	1,579.31	0	
Interest paid	324.63	0	
Other inflows (outflows) of cash	-51.52	-56.83	
Net cash flows from (used in) financing activities	-1,784.04	113.65	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-60.21	234.03	
Effect of exchange rate changes on cash and cash equivalents [Abstract]			
Effect of exchange rate changes on cash and cash equivalents	-3.31	0.15	
Net increase (decrease) in cash and cash equivalents	-63.52	234.18	
Cash and cash equivalents cash flow statement at end of period	374.01	437.53	203.35

Footnotes

- (A) (Increase) / decrease in current assets : -585.63 (Increase) / decrease in other current financial assets : -22.99
 (B) (Increase) / decrease in current assets : -20.45 (Increase) / decrease in other current financial assets : -0.04
 (C) (Increase) / decrease in other non-current financial assets : -21.5 (Increase) / decrease in other non-current assets : -87.31
 (D) (Increase) / decrease in other non-current financial assets : -24.06 (Increase) / decrease in other non-current assets : -58.95
 (E) Finance cost recognised in profit or loss : 51.52
 (F) Finance cost recognised in profit or loss : 56.83
 (G) Gain on disposal of fixed property, plant and equipment : 2.72 Expense recognised in respect of equity settled share based payments : 18.97 Actuarial gain / loss on employee benefits reclassified to other comprehensive income (OCI) : 5.24 Expected credit loss on trade receivables : 10.16 Profit before tax from discontinued operations : 0 Expected credit loss on trade receivables : 0
 (H) Gain on disposal of fixed property, plant and equipment : 5.04 Expense recognised in respect of equity settled share based payments : 98.41 Actuarial gain / loss on employee benefits reclassified to other comprehensive income (OCI) : 31.59 Expected credit loss on trade receivables : -98 Profit before tax from discontinued operations : 1696.52 Expected credit loss on trade receivables : 210.98
 (I) (Increase) / decrease in assets held for sale : 50.95 (Increase) / decrease in liabilities held for sale : 0
 (J) (Increase) / decrease in assets held for sale : -92.41 (Increase) / decrease in liabilities held for sale : -20.36
 (K) Proceeds from sale of property, plant and equipment : 0.98 Proceeds from disposal of a division : 0
 (L) Proceeds from sale of property, plant and equipment : 422.21 Proceeds from disposal of a division : 350.56
 (M) Proceeds from disinvestments (Refer Note 27) : 61.76 Proceeds from sale of investments : 17243.33
 (N) Proceeds from disinvestments (Refer Note 27) : 0 Proceeds from sale of investments : 17123.16

[610100] Notes - List of accounting policies

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of significant accounting policies [TextBlock]	Textual information (3) [See below]	Textual information (4) [See below]

Textual information (3)

Disclosure of significant accounting policies [Text Block]

1. CORPORATE INFORMATION

Atlas Copco (India) Limited ('the Company') was incorporated on 28th January 1960. It is a subsidiary of Atlas Copco AB, Sweden. The Atlas Copco Group is world leader in manufacturing of compressors, pneumatic tools and construction equipment. Atlas Copco (India) Limited has an extensive presence in India with two manufacturing locations and sales offices across all major cities in India.

Atlas Copco (India) Limited was a listed company till May 2011. Post delisting, the parent company Atlas Copco AB Sweden holds 96.32% of equity share capital and the remaining is held by minority shareholders.

The financial statements for the year ended 31st March 2019 are approved by the Board of Directors and authorized for issue on 25th July 2019.

1.1 SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India.

1.1.2 Basis of accounting preparation and presentation

These financial statements have been prepared on historical cost basis, except for certain financial assets and liabilities that are measured at fair value at the end of each reporting period. Historical cost is generally based on the fair value of the considerations given in exchange for goods and services.

1.1.3 Use of estimates

The preparation of these financial statements in conformity with the recognition and measurement principles of Ind AS requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities, disclosures relating to contingent liabilities as at the date of the financial statements and the reported amounts of income and expense for the period presented.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and future periods are affected.

Key source of estimation of uncertainty at the date of the financial statements, which may cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year, is in respect of impairment of property, plant and equipment, useful lives of property, plant and equipment, provision for warranty, valuation of deferred tax assets and provisions and contingent liabilities. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialize.

Impairment of property, plant and equipment

Determining whether property, plant and equipment is impaired requires an estimation of the value in use of the cash-generating unit. The value in use calculation requires the directors to estimate the future cash flows expected to arise from the cash-generating unit and a suitable discount rate in order to calculate present value. When the actual future cash flows are less than expected, a material impairment loss may arise.

Useful lives of property, plant and equipment

The Company reviews the useful life of property, plant and equipment at the end of each reporting period. This reassessment may result in change in depreciation expense in future periods.

Product warranty expenses

The estimated liability for product warranties is accounted when products are sold. These estimates are established using historical information on the nature, frequency and average cost of warranty claims and management estimates regarding possible future incidence based on corrective actions on product failures.

Valuation of deferred tax assets

The Company reviews the carrying amount of deferred tax assets at the end of each reporting period. The policy for the same has been explained under Note 1.1.9.

Provisions and contingent liabilities

A provision is recognized when the Company has a present obligation as a result of a past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which the reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted. These are reviewed at each balance sheet date adjusted to reflect the current best estimates. Contingent liabilities are not recognized in the financial statements. A contingent asset is neither recognized nor disclosed in the financial statements.

1.1.4 Revenue Recognition

Effective April 1, 2018, the Company has applied Ind AS 115 which establishes a comprehensive framework for determining whether, how much and when revenue is to be recognized. Ind AS 115 replaces Ind AS 18 Revenue and Ind AS 11 Construction Contracts. The Company has adopted Ind AS 115 using the cumulative effect method. The effect of initially applying this standard is recognized at the date of initial application (i.e. April 1, 2018). The standard is applied retrospectively only to contracts that are not completed as at the date of initial

application and the comparative information in the statement of profit and loss is not restated – i.e. i.e. the comparative information continues to be reported under Ind AS 18 and Ind AS 11. The impact of adoption of the standard on the financial statements of the Company is insignificant.

- Revenue from the sale of goods is recognized at the point in time when control is transferred to the customer.

The Company recognizes revenue in the gross amount of consideration when it is acting as a principal and at net amount of consideration when it is acting as an agent. Revenue is measured based on the transaction price, which is the consideration, adjusted for volume discounts, performance bonuses, price concessions and incentives, if any, as specified in the contract with the customer. Revenue also excludes taxes collected from customers.

- The Company's contracts with customers could include promises to transfer multiple products and services to a customer. The Company assesses the products / services promised in a contract and identifies distinct performance obligations in the contract. Identification of distinct performance obligation involves judgement to determine the deliverables and the ability of the customer to benefit independently from such deliverables.

- Judgement is also required to determine the transaction price for the contract. The transaction price is a fixed amount of customer consideration with elements such as volume discounts, service level credits, performance bonuses, price concessions and incentives. The transaction price is also adjusted for the effects of the time value of money if the contract includes a significant financing component. Any consideration payable to the customer is adjusted to the transaction price, unless it is a payment for a distinct product or service from the customer.

- The Company uses judgement to determine an appropriate standalone selling price for a performance obligation. The Company allocates the transaction price to each performance obligation on the basis of the relative stand-alone selling price of each distinct product or service promised in the contract. Where standalone selling price is not observable, the Company uses the expected cost plus margin approach to allocate the transaction price to each distinct performance obligation.

- The Company exercises judgement in determining whether the performance obligation is satisfied at a point in time or over a period of time. The Company considers indicators such as how customer consumes benefits as services are rendered or who controls the asset as it is being created or existence of enforceable right to payment for performance to date and alternate use of such product or service, transfer of significant risks and rewards to the customer, acceptance of delivery by the customer, etc.

Export of goods

Export revenue is recognized when the control for goods is transferred have passed with respect to the revenue. Conditions enumerated above in 'sale of goods' section relating to recognition of sale are also followed in export of goods as well. The revenue is recognized based on delivery terms as per the terms of sale agreed with the buyer.

Rendering of services

Revenue from services is recognized as and when the services are rendered and the related costs are incurred.

Revenue from Rental Equipment

Revenues from rental of equipment are recognized on a straight line basis over the lease period.

Interest income

Interest income from a financial asset is recognized 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's net carrying amount on initial recognition.

Dividend Income

Dividend income is recognized when the right to receive it is established.

Export benefits

Export benefits are accounted for in the year of exports based on eligibility and when there is no uncertainty in receiving the same.

1.1.5 Leases

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

Assets taken on finance lease

Assets held under finance leases are initially recognized as an asset and a lease obligation at the lower of the fair value of the asset and the present value of minimum lease payments. The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation. Minimum lease payments are apportioned between finance expense and reduction of the outstanding lease obligation. Finance expense is allocated to each period during the lease term so as to produce a constant periodic rate of interest on the remaining balance of the lease obligation. Finance expense is recognized immediately in the Statement of Profit and Loss, unless they are directly attributable to qualifying asset, in which case they are capitalized in accordance with the policy on borrowing costs.

Assets taken on operating lease

Rental expenses from operating leases are generally recognized in profit or loss on a straight-line basis over the term of the lease, unless the payments are structured solely to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases.

1.1.6 Foreign Currency

The financial statements are presented in Indian rupees, which is the functional currency of the Company.

Transactions in currencies other than the Company's functional currency are recognized at the exchange rate prevailing on the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the closing exchange rate prevailing as at the reporting date. Non-monetary assets and liabilities denominated in a foreign currency are translated using the exchange rate prevailing at the date of initial recognition (in case measured at historical cost) or at the rate prevailing at the date when the fair value is determined (in case measured at fair value).

Foreign exchange differences are recognized in profit or loss in the period in which they arise except for exchange difference on foreign currency borrowings relating to assets under construction for future productive use, which are included in the cost of those assets when they are regarded as an adjustment to interest cost on those foreign currency borrowings.

1.1.7 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 recognized in profit or loss in the period in which they are incurred.

1.1.8 Employee benefits

Short-term employee benefits

A liability is recognized for benefits accruing to employees in respect of wages and salaries in the period the related service is rendered at the undiscounted amount of the benefit that is expected to be paid in exchange for that service.

Other employee benefits Compensated Absences

The liability for earned leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method with actuarial valuations being carried out at each balance sheet date. The benefits are discounted using the market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. Re-measurements as a result of experience adjustments and changes in actuarial assumptions are recognized in profit or loss.

The Company provides for the encashment of compensated absences with pay subject to certain rules. The employees are entitled to accumulate compensated absences subject to certain limits, for future encashment.

Accumulated leave, which is expected to be utilized within the next twelve months, is treated as short-term employee benefit and the accumulated leave expected to be carried forward beyond twelve months is treated as long-term employee benefit which are provided based on the number of days of unutilized compensated absence on the basis of an independent actuarial valuation.

A. Defined Contribution Plan:

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

Superannuation fund: The Employees are participants in a defined contribution plan and are entitled to receive benefits in respect of superannuation fund. The Company has no further obligations to the Plan beyond its monthly contributions at a specified percentage of employees' salary depending on the grade of the employee which are invested with the Life Insurance Corporation of India. The Company recognises such contributions as expense when incurred. Employees do not make any contributions to the fund.

Provident fund: The employees of the Company are entitled to receive benefits in respect of provident fund, a defined contribution plan, in which both employees and the Company make monthly contributions at a specified percentage of the covered employees' salary (currently 12 percent of employees' salary). The contributions as specified under the law are made partially to the provident fund and pension fund administered by the Regional Provident Fund Commissioner and partially to Atlas Copco Provident Fund Trust. The Company recognizes such contributions as an expense when incurred.

B. Defined Benefit Plan:

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 interest), is reflected immediately in the statement of financial position with a charge or credit recognized in other comprehensive income in the period in which they occur. Re-measurement recognized in other comprehensive income is reflected immediately in retained earnings and will not be reclassified to profit or loss. Past service cost is recognized in 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 categorized 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.

Gratuity: The Company has an obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides for a lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days, 22 days or 1 month of salary payable for each completed year of service, depending on the total period of service rendered by the employee. Vesting occurs upon completion of five years of service. The Company makes annual contribution to the fund established as a Gratuity Trust. The present value of the obligation under such defined benefit plan is determined at each Balance Sheet date based on an independent actuarial valuation carried at each balance sheet date using the projected unit credit method. The gratuity plan is funded plan and the Company makes the contributions to the recognized fund.

C. Share based payment:

Certain employees of the Company receive remuneration in the form of Stock Options (SOPs) / Share Appreciation Rights (SARs) given by the ultimate holding company (Atlas Copco AB, Sweden), for rendering services over a defined vesting period. SOPs / SARs granted are measured by reference to the fair value of the instrument at the date of grant.

The expense is recognized in the Statement of Profit and Loss with a corresponding increase to the retained earnings, as a component of equity. SOPs / SARs generally vest in a graded manner over the vesting period. The fair value determined at end of each reporting period and at the date of settlement, with any change in the fair value recognized in Statement of Profit / Loss over the vesting period of the respective tranches of such grants. The stock compensation expense is determined based on the Company's estimate of SOPs / SARs that will eventually vest.

1.1.9 Taxation

Income tax expense comprises current tax expense and the net change in the deferred tax asset or liability during the year. Current and deferred tax are recognized in profit or loss, except when they relate to items that are recognized in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognized in other comprehensive income or directly in equity, respectively. Income tax expense represents the sum of the tax currently payable and deferred tax.

Current income tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the statement of profit or loss and other comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible.

The Company's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction and where the relevant tax paying unit intends to settle the asset and liability on a net basis.

The Company recognizes interest levied and penalties related to income tax assessment in income tax expenses.

Deferred income taxes

Deferred tax is recognized using the balance sheet approach. Deferred tax assets and liabilities are recognized for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount.

A deferred income tax asset is recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilized. The carrying amount of deferred income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilized.

Deferred tax assets and liabilities are measured using substantively enacted tax rates expected to apply to taxable income in the years in which the temporary differences are expected to be received or settled.

Deferred tax assets and liabilities are offset when they relate to income taxes levied by the same taxation authority and the relevant entity intends to settle its current tax assets and liabilities on a net basis.

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

1.1.10 Property Plant and Equipment

Property Plant and Equipment (PPE) are stated at cost of acquisition or construction where cost includes amount added/deducted on revaluation less accumulated depreciation / amortization and impairment loss, if any. All costs relating to the acquisition and installation of property plant and equipment are capitalized and include borrowing costs relating to funds attributable to construction or acquisition of qualifying assets, up to the date the asset / plant is ready for intended use. The cost of replacing a part of an item of property, plant and equipment is recognized in the carrying amount of the item of property, plant and equipment, if it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably with the carrying amount of the replaced part getting derecognized. The cost for day-to-day servicing of property, plant and equipment are recognized in Statement of Profit and Loss as and when incurred.

Capital work-in-progress for production, supply of administrative purposes is carried at cost less accumulated impairment loss, if any, until construction and installation are complete and the asset is ready for its intended use.

Depreciation is calculated on straight-line method as per the useful life prescribed in Schedule II to the Companies Act, 2013 except in respect of the following categories of assets, in whose case the life of the assets has been assessed as under based on technical advice, taking into account the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, past history of replacement, anticipated technological changes, manufacturers warranties and maintenance support, etc.:

- i) General Plant and machinery – 4 to 10 years
- ii) Vehicles – 5 years
- iii) Furniture and Fixtures – 6 years
- iv) Assets given on operating lease – 2 to 10 years
- v) Office Equipment – 5 Years
- vi) Factory Building – 25 years

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.

An item of property, plant and equipment is derecognized 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, determined as the difference between the sales proceeds and the carrying amount of the asset, is recognized in the Statement of Profit and Loss.

1.1.11 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.

Following summarizes the nature of intangible and the estimated useful life:

(a) Software Costs - 3 years

An intangible asset is derecognized on disposal or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, and are recognized in the Statement of profit and loss when the asset is derecognized.

1.1.12 Impairment

(i) Financial Assets (other than at fair value)

The Company assesses at each date of balance sheet whether a financial asset or a group of financial assets is impaired.

Ind AS 109 requires expected credit losses to be measured through a loss allowance. The Company performs credit assessment for customers on an annual basis. The Company recognizes credit risk, on the basis of lifetime expected losses and where receivables are due for more than six months.

For all other financial assets, expected credit losses are measured at an amount equal to the 12 month expected credit losses or at an amount

equal to the life time expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition.

(ii) Non-Financial Assets

Tangible and intangible assets

Property, plant and equipment and intangible assets with finite life are evaluated for recoverability whenever there is any indication that their carrying amounts may not be recoverable. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit (CGU) to which the asset belongs.

If the recoverable amount of an asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognised in the statement of profit and loss.

1.1.13 Inventories

Inventories are valued at the lower of cost and net realisable value. Costs incurred in bringing each product to its present location and condition are accounted for as follows:

Raw materials, stores and spare parts and packing materials: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.

Finished goods and work in progress: cost includes cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs. Cost is determined on weighted average basis.

Net realisable value represents the estimated selling price for inventories less all estimated cost of completion and costs necessary to make the sale.

1.1.14 Financial instruments

Financial assets and liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial assets and 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 profit or loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability, as appropriate. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

Financial assets at amortized cost

Financial assets are subsequently measured at amortized cost if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at fair value through profit or loss

Financial assets are measured at fair value through profit or loss unless it is measured at amortized cost or at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognized in profit or loss.

Financial liabilities

Financial liabilities are measured at amortized cost using the effective interest method.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

1.1.15 Earning Per Share

The Company reports basic and diluted earnings per share in accordance with Ind AS 33 on Earnings Per Share. Basic earnings per share is computed by dividing the net profit or loss for the period by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the net profit or loss for the period by the weighted average number of equity shares outstanding during the period as adjusted for the effects of all diluted potential equity shares except where the results are anti-dilutive.

1.1.16 Segment Reporting:

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. The Company is in the business of manufacture and sale of compressors, mining equipments, construction equipment and industrial & pneumatic tools, which in the context of Indian Accounting Standard 108 'Segment Information' represents four separate reportable business segments. The accounting policies of the reportable segments are the same as the accounting policies disclosed in Note 1.1. The revenues, total expenses and net profit as per the Statement of Profit and Loss represents the revenue, total expenses and the net profit of the each reportable segment. This is the measure reported to the CODM for the purposes of resource allocation and assessment of segment performance.

1.1.17 Cash flow statement

The Cash Flow Statement is prepared by the indirect method set out in Ind AS 7 on Cash Flow Statements and presents cash flows by operating, investing and financing activities of the Company.

1.1.18 Current / Non-Current Classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification. An asset is classified as current when it satisfies any of the following criteria:

- It is expected to be realized or intended to be sold or consumed in the normal operating cycle
- It is held primarily for the purpose of trading
- It is expected to be realized within 12 months after the end of the reporting period, or
- It is cash or a cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after reporting period.

Current assets include the current portion of non-current financial assets.

All other assets are classified as non-current.

A liability is current when it satisfies any of the following criteria:

- It is expected to be settled in the normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within 12 months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period

Current liabilities include the current portion of long term financial liabilities. The Company classifies all other liabilities as non-current.

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

The operating cycle is the time between the acquisition of assets and their realization in cash and cash equivalents. The Company has identified 12 months as its operating cycle.

1.1.19 Critical Accounting Judgments and key sources of estimation, uncertainty

The preparation of financial statements and related notes in accordance with Ind AS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the balance sheet date, and revenues and expenses.

Actual results could differ from those estimates due to those uncertainties on which assumptions are based. Estimates and assumptions are reviewed annually in order to verify they still reflect the best available knowledge of the Company's operations and of other factors deriving from actual circumstances. Changes, if any, are immediately accounted for in the income statement.

The present economic context, whose effects are spread into some businesses in which the Group operates, determined the need to make assumptions related to future development with a high degree of uncertainty. For this reason, it is not possible to exclude that, in the next or in subsequent financial years, actual results may differ from estimated results. These differences, at present unforeseeable and unpredictable, may require adjustments to book values. Estimates are used in many areas, including accounting for non-current assets, deferred tax assets, bad debt provisions on accounts receivable, inventory obsolescence, employee benefits, contingent liabilities and provisions for risks and contingencies.

1.1.20 Fair Value Measurement

Fair value is the price that would be received from the sale of an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell an asset or transfer the liability takes place either:

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

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

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

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

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

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

- Level 1 – Quoted (Unadjusted) Market prices in active markets for incidental assets or liabilities
- Level 2 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 – Valuation Techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

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

Determination of Fair Value

1) Financial Assets

The fair value of financial assets is estimated as the present value of future cash flows, discounted at the market rate of interest at the reporting date. This fair value is determined for disclosure purpose.

2) Non-Derivative financial liabilities

Fair Value, which is determined for disclosure purposes, is calculated based on the present value of future principal and interest cash flows, discounted at the market rate of interest at the reporting date.

3) Investments in Mutual Funds

The fair value of available mutual funds held for trading is determined with reference to their net asset value as at the reporting date and is recorded as other income/expense. The Company invests its surplus funds in mutual funds. These investments have been classified as fair value through profit and loss by the management.

1.1.21 Share Capital

Ordinary Shares

Ordinary shares are classified as equity. Incremental costs, if any, directly attributable to the issue of ordinary shares are recognized as a deduction from equity, net of any tax effects.

1.1.22 Dividend

Dividend on shares is recorded as a liability on the date of approval by the shareholders.

1.1.23 Non-current assets 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 sale is highly probable and the non-current asset (or disposal group) is available for immediate sale in its present condition. 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 previous carrying amount and fair value less costs to sell.

1.1.24 Recent accounting pronouncements

Ind AS 116 Leases: On March 30, 2019, Ministry of Corporate Affairs has notified Ind AS 116, Leases. Ind AS 116 will replace the existing leases Standard, Ind AS 17 Leases, and related Interpretations. The Standard sets out the principles for the recognition, measurement, presentation and disclosure of leases for both parties to a contract i.e., the lessee and the lessor. Ind AS 116 introduces a single lessee accounting model and requires a lessee to recognize assets and liabilities for all leases with a term of more than twelve months, unless the underlying asset is of low value. Currently, operating lease expenses are charged to the Statement of Profit and Loss. The Standard also contains enhanced disclosure requirements for lessees. Ind AS 116 substantially carries forward the lessor accounting requirements in Ind AS 17.

The effective date for adoption of Ind AS 116 is annual periods beginning on or after April 1, 2019. The standard permits two possible methods of transition:

- Full retrospective – Retrospectively to each prior period presented applying Ind AS 8 Accounting Policies, Changes in Accounting Estimates and Errors
- Modified retrospective – Retrospectively, with the cumulative effect of initially applying the Standard recognized at the date of initial application.

Under modified retrospective approach, the lessee records the lease liability as the present value of the remaining lease payments, discounted at the incremental borrowing rate and the right of use asset either as:

- Its carrying amount as if the standard had been applied since the commencement date, but discounted at lessee's incremental borrowing rate at the date of initial application or
- An amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments related to that lease recognized under Ind AS 17 immediately before the date of initial application.

Certain practical expedients are available under both the methods.

On completion of evaluation of the effect of adoption of Ind AS 116, the Company is proposing to use the 'Modified Retrospective Approach' for transitioning to Ind AS 116, and take the cumulative adjustment to retained earnings, on the date of initial application (April 1, 2019). Accordingly, comparatives for the year ended March 31, 2019 will not be retrospectively adjusted. The Company has elected certain available practical expedients on transition.

The effect of adoption as on transition date would majorly result in an increase in Right of use asset approximately by 446.35 Million and an increase in lease liability approximately by 467.38 Million.

Ind AS 12 Appendix C, Uncertainty over Income Tax Treatments: On March 30, 2019, Ministry of Corporate Affairs has notified Ind AS 12 Appendix C, Uncertainty over Income Tax Treatments which is to be applied while performing the determination of taxable profit (or loss), tax bases, unused tax losses, unused tax credits and tax rates, when there is uncertainty over income tax treatments under Ind AS 12. According to the appendix, companies need to determine the probability of the relevant tax authority accepting each tax treatment, or group of tax treatments, that the companies have used or plan to use in their income tax filing which has to be considered to compute the most likely amount or the expected value of the tax treatment when determining taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates.

The standard permits two possible methods of transition - i) Full retrospective approach – Under this approach, Appendix C will be applied retrospectively to each prior reporting period presented in accordance with Ind AS 8 – Accounting Policies, Changes in Accounting Estimates and Errors, without using hindsight and ii) Retrospectively with cumulative effect of initially applying Appendix C recognized by adjusting equity on initial application, without adjusting comparatives.

The effective date for adoption of Ind AS 12 Appendix C is annual periods beginning on or after April 1, 2019. The Company will adopt the standard on April 1, 2019 and has decided to adjust the cumulative effect in equity on the date of initial application i.e. April 1, 2019 without adjusting comparatives.

The effect on adoption of Ind AS 12 Appendix C would be insignificant in the financial statements.

Amendment to Ind AS 12 – Income taxes : On March 30, 2019, Ministry of Corporate Affairs issued amendments to the guidance in Ind AS 12, 'Income Taxes', in connection with accounting for dividend distribution taxes. The amendment clarifies that an entity shall recognise the income tax consequences of dividends in profit or loss, other comprehensive income or equity according to where the entity originally recognised those past transactions or events. The effective date for application of this amendment is annual period beginning on or after April 1, 2019. The Company does not expect any impact from this pronouncement. It is relevant to note that the amendment does not amend situations where the entity pays a tax on dividend which is effectively a portion of dividends paid to taxation authorities on behalf of shareholders. Such amount paid or payable to taxation authorities continues to be charged to equity as part of dividend, in accordance with Ind AS 12.

Textual information (4)

Disclosure of significant accounting policies [Text Block]

1. CORPORATE INFORMATION

Atlas Copco (India) Limited ('the Company') was incorporated on 28th January 1960. It is a subsidiary of Atlas Copco AB, Sweden. The Atlas Copco Group is world leader in manufacturing of compressors, pneumatic tools and construction equipment. Atlas Copco (India) Limited has an extensive presence in India with two manufacturing locations and sales offices across all major cities in India.

Atlas Copco (India) Limited was a listed company till May 2011. Post delisting, the parent company Atlas Copco AB Sweden holds 96.32% of equity share capital and the remaining is held by minority shareholders.

The financial statements for the year ended 31st March 2019 are approved by the Board of Directors and authorized for issue on 25th July 2019.

1.1 SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India.

1.1.2 Basis of accounting preparation and presentation

These financial statements have been prepared on historical cost basis, except for certain financial assets and liabilities that are measured at fair value at the end of each reporting period. Historical cost is generally based on the fair value of the considerations given in exchange for goods and services.

1.1.3 Use of estimates

The preparation of these financial statements in conformity with the recognition and measurement principles of Ind AS requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities, disclosures relating to contingent liabilities as at the date of the financial statements and the reported amounts of income and expense for the period presented.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and future periods are affected.

Key source of estimation of uncertainty at the date of the financial statements, which may cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year, is in respect of impairment of property, plant and equipment, useful lives of property, plant and equipment, provision for warranty, valuation of deferred tax assets and provisions and contingent liabilities. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialize.

Impairment of property, plant and equipment

Determining whether property, plant and equipment is impaired requires an estimation of the value in use of the cash-generating unit. The value in use calculation requires the directors to estimate the future cash flows expected to arise from the cash-generating unit and a suitable discount rate in order to calculate present value. When the actual future cash flows are less than expected, a material impairment loss may arise.

Useful lives of property, plant and equipment

The Company reviews the useful life of property, plant and equipment at the end of each reporting period. This reassessment may result in change in depreciation expense in future periods.

Product warranty expenses

The estimated liability for product warranties is accounted when products are sold. These estimates are established using historical information on the nature, frequency and average cost of warranty claims and management estimates regarding possible future incidence based on corrective actions on product failures.

Valuation of deferred tax assets

The Company reviews the carrying amount of deferred tax assets at the end of each reporting period. The policy for the same has been explained under Note 1.1.9.

Provisions and contingent liabilities

A provision is recognized when the Company has a present obligation as a result of a past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which the reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted. These are reviewed at each balance sheet date adjusted to reflect the current best estimates. Contingent liabilities are not recognized in the financial statements. A contingent asset is neither recognized nor disclosed in the financial statements.

1.1.4 Revenue Recognition

Effective April 1, 2018, the Company has applied Ind AS 115 which establishes a comprehensive framework for determining whether, how much and when revenue is to be recognized. Ind AS 115 replaces Ind AS 18 Revenue and Ind AS 11 Construction Contracts. The Company has adopted Ind AS 115 using the cumulative effect method. The effect of initially applying this standard is recognized at the date of initial application (i.e. April 1, 2018). The standard is applied retrospectively only to contracts that are not completed as at the date of initial

application and the comparative information in the statement of profit and loss is not restated – i.e. i.e. the comparative information continues to be reported under Ind AS 18 and Ind AS 11. The impact of adoption of the standard on the financial statements of the Company is insignificant.

- Revenue from the sale of goods is recognized at the point in time when control is transferred to the customer.

The Company recognizes revenue in the gross amount of consideration when it is acting as a principal and at net amount of consideration when it is acting as an agent. Revenue is measured based on the transaction price, which is the consideration, adjusted for volume discounts, performance bonuses, price concessions and incentives, if any, as specified in the contract with the customer. Revenue also excludes taxes collected from customers.

- The Company's contracts with customers could include promises to transfer multiple products and services to a customer. The Company assesses the products / services promised in a contract and identifies distinct performance obligations in the contract. Identification of distinct performance obligation involves judgement to determine the deliverables and the ability of the customer to benefit independently from such deliverables.

- Judgement is also required to determine the transaction price for the contract. The transaction price is a fixed amount of customer consideration with elements such as volume discounts, service level credits, performance bonuses, price concessions and incentives. The transaction price is also adjusted for the effects of the time value of money if the contract includes a significant financing component. Any consideration payable to the customer is adjusted to the transaction price, unless it is a payment for a distinct product or service from the customer.

- The Company uses judgement to determine an appropriate standalone selling price for a performance obligation. The Company allocates the transaction price to each performance obligation on the basis of the relative stand-alone selling price of each distinct product or service promised in the contract. Where standalone selling price is not observable, the Company uses the expected cost plus margin approach to allocate the transaction price to each distinct performance obligation.

- The Company exercises judgement in determining whether the performance obligation is satisfied at a point in time or over a period of time. The Company considers indicators such as how customer consumes benefits as services are rendered or who controls the asset as it is being created or existence of enforceable right to payment for performance to date and alternate use of such product or service, transfer of significant risks and rewards to the customer, acceptance of delivery by the customer, etc.

Export of goods

Export revenue is recognized when the control for goods is transferred have passed with respect to the revenue. Conditions enumerated above in 'sale of goods' section relating to recognition of sale are also followed in export of goods as well. The revenue is recognized based on delivery terms as per the terms of sale agreed with the buyer.

Rendering of services

Revenue from services is recognized as and when the services are rendered and the related costs are incurred.

Revenue from Rental Equipment

Revenues from rental of equipment are recognized on a straight line basis over the lease period.

Interest income

Interest income from a financial asset is recognized 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's net carrying amount on initial recognition.

Dividend Income

Dividend income is recognized when the right to receive it is established.

Export benefits

Export benefits are accounted for in the year of exports based on eligibility and when there is no uncertainty in receiving the same.

1.1.5 Leases

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

Assets taken on finance lease

Assets held under finance leases are initially recognized as an asset and a lease obligation at the lower of the fair value of the asset and the present value of minimum lease payments. The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation. Minimum lease payments are apportioned between finance expense and reduction of the outstanding lease obligation. Finance expense is allocated to each period during the lease term so as to produce a constant periodic rate of interest on the remaining balance of the lease obligation. Finance expense is recognized immediately in the Statement of Profit and Loss, unless they are directly attributable to qualifying asset, in which case they are capitalized in accordance with the policy on borrowing costs.

Assets taken on operating lease

Rental expenses from operating leases are generally recognized in profit or loss on a straight-line basis over the term of the lease, unless the payments are structured solely to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases.

1.1.6 Foreign Currency

The financial statements are presented in Indian rupees, which is the functional currency of the Company.

Transactions in currencies other than the Company's functional currency are recognized at the exchange rate prevailing on the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the closing exchange rate prevailing as at the reporting date. Non-monetary assets and liabilities denominated in a foreign currency are translated using the exchange rate prevailing at the date of initial recognition (in case measured at historical cost) or at the rate prevailing at the date when the fair value is determined (in case measured at fair value).

Foreign exchange differences are recognized in profit or loss in the period in which they arise except for exchange difference on foreign currency borrowings relating to assets under construction for future productive use, which are included in the cost of those assets when they are regarded as an adjustment to interest cost on those foreign currency borrowings.

1.1.7 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 recognized in profit or loss in the period in which they are incurred.

1.1.8 Employee benefits

Short-term employee benefits

A liability is recognized for benefits accruing to employees in respect of wages and salaries in the period the related service is rendered at the undiscounted amount of the benefit that is expected to be paid in exchange for that service.

Other employee benefits Compensated Absences

The liability for earned leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method with actuarial valuations being carried out at each balance sheet date. The benefits are discounted using the market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. Re-measurements as a result of experience adjustments and changes in actuarial assumptions are recognized in profit or loss.

The Company provides for the encashment of compensated absences with pay subject to certain rules. The employees are entitled to accumulate compensated absences subject to certain limits, for future encashment.

Accumulated leave, which is expected to be utilized within the next twelve months, is treated as short-term employee benefit and the accumulated leave expected to be carried forward beyond twelve months is treated as long-term employee benefit which are provided based on the number of days of unutilized compensated absence on the basis of an independent actuarial valuation.

A. Defined Contribution Plan:

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

Superannuation fund: The Employees are participants in a defined contribution plan and are entitled to receive benefits in respect of superannuation fund. The Company has no further obligations to the Plan beyond its monthly contributions at a specified percentage of employees' salary depending on the grade of the employee which are invested with the Life Insurance Corporation of India. The Company recognises such contributions as expense when incurred. Employees do not make any contributions to the fund.

Provident fund: The employees of the Company are entitled to receive benefits in respect of provident fund, a defined contribution plan, in which both employees and the Company make monthly contributions at a specified percentage of the covered employees' salary (currently 12 percent of employees' salary). The contributions as specified under the law are made partially to the provident fund and pension fund administered by the Regional Provident Fund Commissioner and partially to Atlas Copco Provident Fund Trust. The Company recognizes such contributions as an expense when incurred.

B. Defined Benefit Plan:

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 interest), is reflected immediately in the statement of financial position with a charge or credit recognized in other comprehensive income in the period in which they occur. Re-measurement recognized in other comprehensive income is reflected immediately in retained earnings and will not be reclassified to profit or loss. Past service cost is recognized in 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 categorized 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.

Gratuity: The Company has an obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides for a lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days, 22 days or 1 month of salary payable for each completed year of service, depending on the total period of service rendered by the employee. Vesting occurs upon completion of five years of service. The Company makes annual contribution to the fund established as a Gratuity Trust. The present value of the obligation under such defined benefit plan is determined at each Balance Sheet date based on an independent actuarial valuation carried at each balance sheet date using the projected unit credit method. The gratuity plan is funded plan and the Company makes the contributions to the recognized fund.

C. Share based payment:

Certain employees of the Company receive remuneration in the form of Stock Options (SOPs) / Share Appreciation Rights (SARs) given by the ultimate holding company (Atlas Copco AB, Sweden), for rendering services over a defined vesting period. SOPs / SARs granted are measured by reference to the fair value of the instrument at the date of grant.

The expense is recognized in the Statement of Profit and Loss with a corresponding increase to the retained earnings, as a component of equity. SOPs / SARs generally vest in a graded manner over the vesting period. The fair value determined at end of each reporting period and at the date of settlement, with any change in the fair value recognized in Statement of Profit / Loss over the vesting period of the respective tranches of such grants. The stock compensation expense is determined based on the Company's estimate of SOPs / SARs that will eventually vest.

1.1.9 Taxation

Income tax expense comprises current tax expense and the net change in the deferred tax asset or liability during the year. Current and deferred tax are recognized in profit or loss, except when they relate to items that are recognized in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognized in other comprehensive income or directly in equity, respectively. Income tax expense represents the sum of the tax currently payable and deferred tax.

Current income tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the statement of profit or loss and other comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible.

The Company's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction and where the relevant tax paying unit intends to settle the asset and liability on a net basis.

The Company recognizes interest levied and penalties related to income tax assessment in income tax expenses.

Deferred income taxes

Deferred tax is recognized using the balance sheet approach. Deferred tax assets and liabilities are recognized for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount.

A deferred income tax asset is recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilized. The carrying amount of deferred income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilized.

Deferred tax assets and liabilities are measured using substantively enacted tax rates expected to apply to taxable income in the years in which the temporary differences are expected to be received or settled.

Deferred tax assets and liabilities are offset when they relate to income taxes levied by the same taxation authority and the relevant entity intends to settle its current tax assets and liabilities on a net basis.

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

1.1.10 Property Plant and Equipment

Property Plant and Equipment (PPE) are stated at cost of acquisition or construction where cost includes amount added/deducted on revaluation less accumulated depreciation / amortization and impairment loss, if any. All costs relating to the acquisition and installation of property plant and equipment are capitalized and include borrowing costs relating to funds attributable to construction or acquisition of qualifying assets, up to the date the asset / plant is ready for intended use. The cost of replacing a part of an item of property, plant and equipment is recognized in the carrying amount of the item of property, plant and equipment, if it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably with the carrying amount of the replaced part getting derecognized. The cost for day-to-day servicing of property, plant and equipment are recognized in Statement of Profit and Loss as and when incurred.

Capital work-in-progress for production, supply of administrative purposes is carried at cost less accumulated impairment loss, if any, until construction and installation are complete and the asset is ready for its intended use.

Depreciation is calculated on straight-line method as per the useful life prescribed in Schedule II to the Companies Act, 2013 except in respect of the following categories of assets, in whose case the life of the assets has been assessed as under based on technical advice, taking into account the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, past history of replacement, anticipated technological changes, manufacturers warranties and maintenance support, etc.:

- i) General Plant and machinery – 4 to 10 years
- ii) Vehicles – 5 years
- iii) Furniture and Fixtures – 6 years
- iv) Assets given on operating lease – 2 to 10 years
- v) Office Equipment – 5 Years
- vi) Factory Building – 25 years

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.

An item of property, plant and equipment is derecognized 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, determined as the difference between the sales proceeds and the carrying amount of the asset, is recognized in the Statement of Profit and Loss.

1.1.11 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.

Following summarizes the nature of intangible and the estimated useful life:

(a) Software Costs - 3 years

An intangible asset is derecognized on disposal or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, and are recognized in the Statement of profit and loss when the asset is derecognized.

1.1.12 Impairment

(i) Financial Assets (other than at fair value)

The Company assesses at each date of balance sheet whether a financial asset or a group of financial assets is impaired.

Ind AS 109 requires expected credit losses to be measured through a loss allowance. The Company performs credit assessment for customers on an annual basis. The Company recognizes credit risk, on the basis of lifetime expected losses and where receivables are due for more than six months.

For all other financial assets, expected credit losses are measured at an amount equal to the 12 month expected credit losses or at an amount

equal to the life time expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition.

(ii) Non-Financial Assets

Tangible and intangible assets

Property, plant and equipment and intangible assets with finite life are evaluated for recoverability whenever there is any indication that their carrying amounts may not be recoverable. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit (CGU) to which the asset belongs.

If the recoverable amount of an asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognised in the statement of profit and loss.

1.1.13 Inventories

Inventories are valued at the lower of cost and net realisable value. Costs incurred in bringing each product to its present location and condition are accounted for as follows:

Raw materials, stores and spare parts and packing materials: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.

Finished goods and work in progress: cost includes cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs. Cost is determined on weighted average basis.

Net realisable value represents the estimated selling price for inventories less all estimated cost of completion and costs necessary to make the sale.

1.1.14 Financial instruments

Financial assets and liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial assets and 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 profit or loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability, as appropriate. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

Financial assets at amortized cost

Financial assets are subsequently measured at amortized cost if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at fair value through profit or loss

Financial assets are measured at fair value through profit or loss unless it is measured at amortized cost or at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognized in profit or loss.

Financial liabilities

Financial liabilities are measured at amortized cost using the effective interest method.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

1.1.15 Earning Per Share

The Company reports basic and diluted earnings per share in accordance with Ind AS 33 on Earnings Per Share. Basic earnings per share is computed by dividing the net profit or loss for the period by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the net profit or loss for the period by the weighted average number of equity shares outstanding during the period as adjusted for the effects of all diluted potential equity shares except where the results are anti-dilutive.

1.1.16 Segment Reporting:

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. The Company is in the business of manufacture and sale of compressors, mining equipments, construction equipment and industrial & pneumatic tools, which in the context of Indian Accounting Standard 108 'Segment Information' represents four separate reportable business segments. The accounting policies of the reportable segments are the same as the accounting policies disclosed in Note 1.1. The revenues, total expenses and net profit as per the Statement of Profit and Loss represents the revenue, total expenses and the net profit of the each reportable segment. This is the measure reported to the CODM for the purposes of resource allocation and assessment of segment performance.

1.1.17 Cash flow statement

The Cash Flow Statement is prepared by the indirect method set out in Ind AS 7 on Cash Flow Statements and presents cash flows by operating, investing and financing activities of the Company.

1.1.18 Current / Non-Current Classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification. An asset is classified as current when it satisfies any of the following criteria:

- It is expected to be realized or intended to be sold or consumed in the normal operating cycle
- It is held primarily for the purpose of trading
- It is expected to be realized within 12 months after the end of the reporting period, or
- It is cash or a cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after reporting period.

Current assets include the current portion of non-current financial assets.

All other assets are classified as non-current.

A liability is current when it satisfies any of the following criteria:

- It is expected to be settled in the normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within 12 months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period

Current liabilities include the current portion of long term financial liabilities. The Company classifies all other liabilities as non-current.

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

The operating cycle is the time between the acquisition of assets and their realization in cash and cash equivalents. The Company has identified 12 months as its operating cycle.

1.1.19 Critical Accounting Judgments and key sources of estimation, uncertainty

The preparation of financial statements and related notes in accordance with Ind AS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the balance sheet date, and revenues and expenses.

Actual results could differ from those estimates due to those uncertainties on which assumptions are based. Estimates and assumptions are reviewed annually in order to verify they still reflect the best available knowledge of the Company's operations and of other factors deriving from actual circumstances. Changes, if any, are immediately accounted for in the income statement.

The present economic context, whose effects are spread into some businesses in which the Group operates, determined the need to make assumptions related to future development with a high degree of uncertainty. For this reason, it is not possible to exclude that, in the next or in subsequent financial years, actual results may differ from estimated results. These differences, at present unforeseeable and unpredictable, may require adjustments to book values. Estimates are used in many areas, including accounting for non-current assets, deferred tax assets, bad debt provisions on accounts receivable, inventory obsolescence, employee benefits, contingent liabilities and provisions for risks and contingencies.

1.1.20 Fair Value Measurement

Fair value is the price that would be received from the sale of an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell an asset or transfer the liability takes place either:

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

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

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

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

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

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

- Level 1 – Quoted (Unadjusted) Market prices in active markets for incidental assets or liabilities
- Level 2 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 – Valuation Techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

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

Determination of Fair Value

1) Financial Assets

The fair value of financial assets is estimated as the present value of future cash flows, discounted at the market rate of interest at the reporting date. This fair value is determined for disclosure purpose.

2) Non-Derivative financial liabilities

Fair Value, which is determined for disclosure purposes, is calculated based on the present value of future principal and interest cash flows, discounted at the market rate of interest at the reporting date.

3) Investments in Mutual Funds

The fair value of available mutual funds held for trading is determined with reference to their net asset value as at the reporting date and is recorded as other income/expense. The Company invests its surplus funds in mutual funds. These investments have been classified as fair value through profit and loss by the management.

1.1.21 Share Capital

Ordinary Shares

Ordinary shares are classified as equity. Incremental costs, if any, directly attributable to the issue of ordinary shares are recognized as a deduction from equity, net of any tax effects.

1.1.22 Dividend

Dividend on shares is recorded as a liability on the date of approval by the shareholders.

1.1.23 Non-current assets 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 sale is highly probable and the non-current asset (or disposal group) is available for immediate sale in its present condition. 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 previous carrying amount and fair value less costs to sell.

1.1.24 Recent accounting pronouncements

Ind AS 116 Leases: On March 30, 2019, Ministry of Corporate Affairs has notified Ind AS 116, Leases. Ind AS 116 will replace the existing leases Standard, Ind AS 17 Leases, and related Interpretations. The Standard sets out the principles for the recognition, measurement, presentation and disclosure of leases for both parties to a contract i.e., the lessee and the lessor. Ind AS 116 introduces a single lessee accounting model and requires a lessee to recognize assets and liabilities for all leases with a term of more than twelve months, unless the underlying asset is of low value. Currently, operating lease expenses are charged to the Statement of Profit and Loss. The Standard also contains enhanced disclosure requirements for lessees. Ind AS 116 substantially carries forward the lessor accounting requirements in Ind AS 17.

The effective date for adoption of Ind AS 116 is annual periods beginning on or after April 1, 2019. The standard permits two possible methods of transition:

- Full retrospective – Retrospectively to each prior period presented applying Ind AS 8 Accounting Policies, Changes in Accounting Estimates and Errors
- Modified retrospective – Retrospectively, with the cumulative effect of initially applying the Standard recognized at the date of initial application.

Under modified retrospective approach, the lessee records the lease liability as the present value of the remaining lease payments, discounted at the incremental borrowing rate and the right of use asset either as:

- Its carrying amount as if the standard had been applied since the commencement date, but discounted at lessee's incremental borrowing rate at the date of initial application or
- An amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments related to that lease recognized under Ind AS 17 immediately before the date of initial application.

Certain practical expedients are available under both the methods.

On completion of evaluation of the effect of adoption of Ind AS 116, the Company is proposing to use the 'Modified Retrospective Approach' for transitioning to Ind AS 116, and take the cumulative adjustment to retained earnings, on the date of initial application (April 1, 2019). Accordingly, comparatives for the year ended March 31, 2019 will not be retrospectively adjusted. The Company has elected certain available practical expedients on transition.

The effect of adoption as on transition date would majorly result in an increase in Right of use asset approximately by 446.35 Million and an increase in lease liability approximately by 467.38 Million.

Ind AS 12 Appendix C, Uncertainty over Income Tax Treatments: On March 30, 2019, Ministry of Corporate Affairs has notified Ind AS 12 Appendix C, Uncertainty over Income Tax Treatments which is to be applied while performing the determination of taxable profit (or loss), tax bases, unused tax losses, unused tax credits and tax rates, when there is uncertainty over income tax treatments under Ind AS 12. According to the appendix, companies need to determine the probability of the relevant tax authority accepting each tax treatment, or group of tax treatments, that the companies have used or plan to use in their income tax filing which has to be considered to compute the most likely amount or the expected value of the tax treatment when determining taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates.

The standard permits two possible methods of transition - i) Full retrospective approach – Under this approach, Appendix C will be applied retrospectively to each prior reporting period presented in accordance with Ind AS 8 – Accounting Policies, Changes in Accounting Estimates and Errors, without using hindsight and ii) Retrospectively with cumulative effect of initially applying Appendix C recognized by adjusting equity on initial application, without adjusting comparatives.

The effective date for adoption of Ind AS 12 Appendix C is annual periods beginning on or after April 1, 2019. The Company will adopt the standard on April 1, 2019 and has decided to adjust the cumulative effect in equity on the date of initial application i.e. April 1, 2019 without adjusting comparatives.

The effect on adoption of Ind AS 12 Appendix C would be insignificant in the financial statements.

Amendment to Ind AS 12 – Income taxes : On March 30, 2019, Ministry of Corporate Affairs issued amendments to the guidance in Ind AS 12, 'Income Taxes', in connection with accounting for dividend distribution taxes. The amendment clarifies that an entity shall recognise the income tax consequences of dividends in profit or loss, other comprehensive income or equity according to where the entity originally recognised those past transactions or events. The effective date for application of this amendment is annual period beginning on or after April 1, 2019. The Company does not expect any impact from this pronouncement. It is relevant to note that the amendment does not amend situations where the entity pays a tax on dividend which is effectively a portion of dividends paid to taxation authorities on behalf of shareholders. Such amount paid or payable to taxation authorities continues to be charged to equity as part of dividend, in accordance with Ind AS 12.

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (5) [See below]	Textual information (6) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Description of reason why reclassification of comparative amounts is impracticable	NA	NA
Description of nature of necessary adjustments to provide comparative information	NA	NA
Disclosure of significant accounting policies [TextBlock]	Textual information (7) [See below]	Textual information (8) [See below]

Textual information (5)

Statement of Ind AS compliance [Text Block]

Ind AS 116 Leases: On March 30, 2019, Ministry of Corporate Affairs has notified Ind AS 116, Leases. Ind AS 116 will replace the existing leases Standard, Ind AS 17 Leases, and related Interpretations. The Standard sets out the principles for the recognition, measurement, presentation and disclosure of leases for both parties to a contract i.e., the lessee and the lessor. Ind AS 116 introduces a single lessee accounting model and requires a lessee to recognize assets and liabilities for all leases with a term of more than twelve months, unless the underlying asset is of low value. Currently, operating lease expenses are charged to the Statement of Profit and Loss. The Standard also contains enhanced disclosure requirements for lessees. Ind AS 116 substantially carries forward the lessor accounting requirements in Ind AS 17.

The effective date for adoption of Ind AS 116 is annual periods beginning on or after April 1, 2019. The standard permits two possible methods of transition:

- Full retrospective – Retrospectively to each prior period presented applying Ind AS 8 Accounting Policies, Changes in Accounting Estimates and Errors
- Modified retrospective – Retrospectively, with the cumulative effect of initially applying the Standard recognized at the date of initial application.

Under modified retrospective approach, the lessee records the lease liability as the present value of the remaining lease payments, discounted at the incremental borrowing rate and the right of use asset either as:

- Its carrying amount as if the standard had been applied since the commencement date, but discounted at lessee's incremental borrowing rate at the date of initial application or
- An amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments related to that lease recognized under Ind AS 17 immediately before the date of initial application.

Certain practical expedients are available under both the methods.

On completion of evaluation of the effect of adoption of Ind AS 116, the Company is proposing to use the 'Modified Retrospective Approach' for transitioning to Ind AS 116, and take the cumulative adjustment to retained earnings, on the date of initial application (April 1, 2019). Accordingly, comparatives for the year ended March 31, 2019 will not be retrospectively adjusted. The Company has elected certain available practical expedients on transition.

The effect of adoption as on transition date would majorly result in an increase in Right of use asset approximately by 446.35 Million and an increase in lease liability approximately by 467.38 Million.

Ind AS 12 Appendix C, Uncertainty over Income Tax Treatments: On March 30, 2019, Ministry of Corporate Affairs has notified Ind AS 12 Appendix C, Uncertainty over Income Tax Treatments which is to be applied while performing the determination of taxable profit (or loss), tax bases, unused tax losses, unused tax credits and tax rates, when there is uncertainty over income tax treatments under Ind AS 12. According to the appendix, companies need to determine the probability of the relevant tax authority accepting each tax treatment, or group of tax treatments, that the companies have used or plan to use in their income tax filing which has to be considered to compute the most likely amount or the expected value of the tax treatment when determining taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates.

The standard permits two possible methods of transition - i) Full retrospective approach – Under this approach, Appendix C will be applied retrospectively to each prior reporting period presented in accordance with Ind AS 8 – Accounting Policies, Changes in Accounting Estimates and Errors, without using hindsight and ii) Retrospectively with cumulative effect of initially applying Appendix C recognized by adjusting equity on initial application, without adjusting comparatives.

The effective date for adoption of Ind AS 12 Appendix C is annual periods beginning on or after April 1, 2019. The Company will adopt the standard on April 1, 2019 and has decided to adjust the cumulative effect in equity on the date of initial application i.e. April 1, 2019 without adjusting comparatives.

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Textual information (6)

Statement of Ind AS compliance [Text Block]

Ind AS 116 Leases: On March 30, 2019, Ministry of Corporate Affairs has notified Ind AS 116, Leases. Ind AS 116 will replace the existing leases Standard, Ind AS 17 Leases, and related Interpretations. The Standard sets out the principles for the recognition, measurement, presentation and disclosure of leases for both parties to a contract i.e., the lessee and the lessor. Ind AS 116 introduces a single lessee accounting model and requires a lessee to recognize assets and liabilities for all leases with a term of more than twelve months, unless the underlying asset is of low value. Currently, operating lease expenses are charged to the Statement of Profit and Loss. The Standard also contains enhanced disclosure requirements for lessees. Ind AS 116 substantially carries forward the lessor accounting requirements in Ind AS 17.

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Textual information (7)

Disclosure of significant accounting policies [Text Block]

1. CORPORATE INFORMATION

Atlas Copco (India) Limited ('the Company') was incorporated on 28th January 1960. It is a subsidiary of Atlas Copco AB, Sweden. The Atlas Copco Group is world leader in manufacturing of compressors, pneumatic tools and construction equipment. Atlas Copco (India) Limited has an extensive presence in India with two manufacturing locations and sales offices across all major cities in India.

Atlas Copco (India) Limited was a listed company till May 2011. Post delisting, the parent company Atlas Copco AB Sweden holds 96.32% of equity share capital and the remaining is held by minority shareholders.

The financial statements for the year ended 31st March 2019 are approved by the Board of Directors and authorized for issue on 25th July 2019.

1.1 SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India.

1.1.2 Basis of accounting preparation and presentation

These financial statements have been prepared on historical cost basis, except for certain financial assets and liabilities that are measured at fair value at the end of each reporting period. Historical cost is generally based on the fair value of the considerations given in exchange for goods and services.

1.1.3 Use of estimates

The preparation of these financial statements in conformity with the recognition and measurement principles of Ind AS requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities, disclosures relating to contingent liabilities as at the date of the financial statements and the reported amounts of income and expense for the period presented.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and future periods are affected.

Key source of estimation of uncertainty at the date of the financial statements, which may cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year, is in respect of impairment of property, plant and equipment, useful lives of property, plant and equipment, provision for warranty, valuation of deferred tax assets and provisions and contingent liabilities. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialize.

Impairment of property, plant and equipment

Determining whether property, plant and equipment is impaired requires an estimation of the value in use of the cash-generating unit. The value in use calculation requires the directors to estimate the future cash flows expected to arise from the cash-generating unit and a suitable discount rate in order to calculate present value. When the actual future cash flows are less than expected, a material impairment loss may arise.

Useful lives of property, plant and equipment

The Company reviews the useful life of property, plant and equipment at the end of each reporting period. This reassessment may result in change in depreciation expense in future periods.

Product warranty expenses

The estimated liability for product warranties is accounted when products are sold. These estimates are established using historical information on the nature, frequency and average cost of warranty claims and management estimates regarding possible future incidence based on corrective actions on product failures.

Valuation of deferred tax assets

The Company reviews the carrying amount of deferred tax assets at the end of each reporting period. The policy for the same has been explained under Note 1.1.9.

Provisions and contingent liabilities

A provision is recognized when the Company has a present obligation as a result of a past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which the reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted. These are reviewed at each balance sheet date adjusted to reflect the current best estimates. Contingent liabilities are not recognized in the financial statements. A contingent asset is neither recognized nor disclosed in the financial statements.

1.1.4 Revenue Recognition

Effective April 1, 2018, the Company has applied Ind AS 115 which establishes a comprehensive framework for determining whether, how much and when revenue is to be recognized. Ind AS 115 replaces Ind AS 18 Revenue and Ind AS 11 Construction Contracts. The Company has adopted Ind AS 115 using the cumulative effect method. The effect of initially applying this standard is recognized at the date of initial application (i.e. April 1, 2018). The standard is applied retrospectively only to contracts that are not completed as at the date of initial

application and the comparative information in the statement of profit and loss is not restated – i.e. i.e. the comparative information continues to be reported under Ind AS 18 and Ind AS 11. The impact of adoption of the standard on the financial statements of the Company is insignificant.

- Revenue from the sale of goods is recognized at the point in time when control is transferred to the customer.

The Company recognizes revenue in the gross amount of consideration when it is acting as a principal and at net amount of consideration when it is acting as an agent. Revenue is measured based on the transaction price, which is the consideration, adjusted for volume discounts, performance bonuses, price concessions and incentives, if any, as specified in the contract with the customer. Revenue also excludes taxes collected from customers.

- The Company's contracts with customers could include promises to transfer multiple products and services to a customer. The Company assesses the products / services promised in a contract and identifies distinct performance obligations in the contract. Identification of distinct performance obligation involves judgement to determine the deliverables and the ability of the customer to benefit independently from such deliverables.

- Judgement is also required to determine the transaction price for the contract. The transaction price is a fixed amount of customer consideration with elements such as volume discounts, service level credits, performance bonuses, price concessions and incentives. The transaction price is also adjusted for the effects of the time value of money if the contract includes a significant financing component. Any consideration payable to the customer is adjusted to the transaction price, unless it is a payment for a distinct product or service from the customer.

- The Company uses judgement to determine an appropriate standalone selling price for a performance obligation. The Company allocates the transaction price to each performance obligation on the basis of the relative stand-alone selling price of each distinct product or service promised in the contract. Where standalone selling price is not observable, the Company uses the expected cost plus margin approach to allocate the transaction price to each distinct performance obligation.

- The Company exercises judgement in determining whether the performance obligation is satisfied at a point in time or over a period of time. The Company considers indicators such as how customer consumes benefits as services are rendered or who controls the asset as it is being created or existence of enforceable right to payment for performance to date and alternate use of such product or service, transfer of significant risks and rewards to the customer, acceptance of delivery by the customer, etc.

Export of goods

Export revenue is recognized when the control for goods is transferred have passed with respect to the revenue. Conditions enumerated above in 'sale of goods' section relating to recognition of sale are also followed in export of goods as well. The revenue is recognized based on delivery terms as per the terms of sale agreed with the buyer.

Rendering of services

Revenue from services is recognized as and when the services are rendered and the related costs are incurred.

Revenue from Rental Equipment

Revenues from rental of equipment are recognized on a straight line basis over the lease period.

Interest income

Interest income from a financial asset is recognized 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's net carrying amount on initial recognition.

Dividend Income

Dividend income is recognized when the right to receive it is established.

Export benefits

Export benefits are accounted for in the year of exports based on eligibility and when there is no uncertainty in receiving the same.

1.1.5 Leases

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

Assets taken on finance lease

Assets held under finance leases are initially recognized as an asset and a lease obligation at the lower of the fair value of the asset and the present value of minimum lease payments. The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation. Minimum lease payments are apportioned between finance expense and reduction of the outstanding lease obligation. Finance expense is allocated to each period during the lease term so as to produce a constant periodic rate of interest on the remaining balance of the lease obligation. Finance expense is recognized immediately in the Statement of Profit and Loss, unless they are directly attributable to qualifying asset, in which case they are capitalized in accordance with the policy on borrowing costs.

Assets taken on operating lease

Rental expenses from operating leases are generally recognized in profit or loss on a straight-line basis over the term of the lease, unless the payments are structured solely to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases.

1.1.6 Foreign Currency

The financial statements are presented in Indian rupees, which is the functional currency of the Company.

Transactions in currencies other than the Company's functional currency are recognized at the exchange rate prevailing on the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the closing exchange rate prevailing as at the reporting date. Non-monetary assets and liabilities denominated in a foreign currency are translated using the exchange rate prevailing at the date of initial recognition (in case measured at historical cost) or at the rate prevailing at the date when the fair value is determined (in case measured at fair value).

Foreign exchange differences are recognized in profit or loss in the period in which they arise except for exchange difference on foreign currency borrowings relating to assets under construction for future productive use, which are included in the cost of those assets when they are regarded as an adjustment to interest cost on those foreign currency borrowings.

1.1.7 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 recognized in profit or loss in the period in which they are incurred.

1.1.8 Employee benefits

Short-term employee benefits

A liability is recognized for benefits accruing to employees in respect of wages and salaries in the period the related service is rendered at the undiscounted amount of the benefit that is expected to be paid in exchange for that service.

Other employee benefits Compensated Absences

The liability for earned leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method with actuarial valuations being carried out at each balance sheet date. The benefits are discounted using the market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. Re-measurements as a result of experience adjustments and changes in actuarial assumptions are recognized in profit or loss.

The Company provides for the encashment of compensated absences with pay subject to certain rules. The employees are entitled to accumulate compensated absences subject to certain limits, for future encashment.

Accumulated leave, which is expected to be utilized within the next twelve months, is treated as short-term employee benefit and the accumulated leave expected to be carried forward beyond twelve months is treated as long-term employee benefit which are provided based on the number of days of unutilized compensated absence on the basis of an independent actuarial valuation.

A. Defined Contribution Plan:

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

Superannuation fund: The Employees are participants in a defined contribution plan and are entitled to receive benefits in respect of superannuation fund. The Company has no further obligations to the Plan beyond its monthly contributions at a specified percentage of employees' salary depending on the grade of the employee which are invested with the Life Insurance Corporation of India. The Company recognises such contributions as expense when incurred. Employees do not make any contributions to the fund.

Provident fund: The employees of the Company are entitled to receive benefits in respect of provident fund, a defined contribution plan, in which both employees and the Company make monthly contributions at a specified percentage of the covered employees' salary (currently 12 percent of employees' salary). The contributions as specified under the law are made partially to the provident fund and pension fund administered by the Regional Provident Fund Commissioner and partially to Atlas Copco Provident Fund Trust. The Company recognizes such contributions as an expense when incurred.

B. Defined Benefit Plan:

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 interest), is reflected immediately in the statement of financial position with a charge or credit recognized in other comprehensive income in the period in which they occur. Re-measurement recognized in other comprehensive income is reflected immediately in retained earnings and will not be reclassified to profit or loss. Past service cost is recognized in 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 categorized 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.

Gratuity: The Company has an obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides for a lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days, 22 days or 1 month of salary payable for each completed year of service, depending on the total period of service rendered by the employee. Vesting occurs upon completion of five years of service. The Company makes annual contribution to the fund established as a Gratuity Trust. The present value of the obligation under such defined benefit plan is determined at each Balance Sheet date based on an independent actuarial valuation carried at each balance sheet date using the projected unit credit method. The gratuity plan is funded plan and the Company makes the contributions to the recognized fund.

C. Share based payment:

Certain employees of the Company receive remuneration in the form of Stock Options (SOPs) / Share Appreciation Rights (SARs) given by the ultimate holding company (Atlas Copco AB, Sweden), for rendering services over a defined vesting period. SOPs / SARs granted are measured by reference to the fair value of the instrument at the date of grant.

The expense is recognized in the Statement of Profit and Loss with a corresponding increase to the retained earnings, as a component of equity. SOPs / SARs generally vest in a graded manner over the vesting period. The fair value determined at end of each reporting period and at the date of settlement, with any change in the fair value recognized in Statement of Profit / Loss over the vesting period of the respective tranches of such grants. The stock compensation expense is determined based on the Company's estimate of SOPs / SARs that will eventually vest.

1.1.9 Taxation

Income tax expense comprises current tax expense and the net change in the deferred tax asset or liability during the year. Current and deferred tax are recognized in profit or loss, except when they relate to items that are recognized in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognized in other comprehensive income or directly in equity, respectively. Income tax expense represents the sum of the tax currently payable and deferred tax.

Current income tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the statement of profit or loss and other comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible.

The Company's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction and where the relevant tax paying unit intends to settle the asset and liability on a net basis.

The Company recognizes interest levied and penalties related to income tax assessment in income tax expenses.

Deferred income taxes

Deferred tax is recognized using the balance sheet approach. Deferred tax assets and liabilities are recognized for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount.

A deferred income tax asset is recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilized. The carrying amount of deferred income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilized.

Deferred tax assets and liabilities are measured using substantively enacted tax rates expected to apply to taxable income in the years in which the temporary differences are expected to be received or settled.

Deferred tax assets and liabilities are offset when they relate to income taxes levied by the same taxation authority and the relevant entity intends to settle its current tax assets and liabilities on a net basis.

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

1.1.10 Property Plant and Equipment

Property Plant and Equipment (PPE) are stated at cost of acquisition or construction where cost includes amount added/deducted on revaluation less accumulated depreciation / amortization and impairment loss, if any. All costs relating to the acquisition and installation of property plant and equipment are capitalized and include borrowing costs relating to funds attributable to construction or acquisition of qualifying assets, up to the date the asset / plant is ready for intended use. The cost of replacing a part of an item of property, plant and equipment is recognized in the carrying amount of the item of property, plant and equipment, if it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably with the carrying amount of the replaced part getting derecognized. The cost for day-to-day servicing of property, plant and equipment are recognized in Statement of Profit and Loss as and when incurred.

Capital work-in-progress for production, supply of administrative purposes is carried at cost less accumulated impairment loss, if any, until construction and installation are complete and the asset is ready for its intended use.

Depreciation is calculated on straight-line method as per the useful life prescribed in Schedule II to the Companies Act, 2013 except in respect of the following categories of assets, in whose case the life of the assets has been assessed as under based on technical advice, taking into account the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, past history of replacement, anticipated technological changes, manufacturers warranties and maintenance support, etc.:

- i) General Plant and machinery – 4 to 10 years
- ii) Vehicles – 5 years
- iii) Furniture and Fixtures – 6 years
- iv) Assets given on operating lease – 2 to 10 years
- v) Office Equipment – 5 Years
- vi) Factory Building – 25 years

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.

An item of property, plant and equipment is derecognized 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, determined as the difference between the sales proceeds and the carrying amount of the asset, is recognized in the Statement of Profit and Loss.

1.1.11 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.

Following summarizes the nature of intangible and the estimated useful life:

(a) Software Costs - 3 years

An intangible asset is derecognized on disposal or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, and are recognized in the Statement of profit and loss when the asset is derecognized.

1.1.12 Impairment

(i) Financial Assets (other than at fair value)

The Company assesses at each date of balance sheet whether a financial asset or a group of financial assets is impaired.

Ind AS 109 requires expected credit losses to be measured through a loss allowance. The Company performs credit assessment for customers on an annual basis. The Company recognizes credit risk, on the basis of lifetime expected losses and where receivables are due for more than six months.

For all other financial assets, expected credit losses are measured at an amount equal to the 12 month expected credit losses or at an amount

equal to the life time expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition.

(ii) Non-Financial Assets

Tangible and intangible assets

Property, plant and equipment and intangible assets with finite life are evaluated for recoverability whenever there is any indication that their carrying amounts may not be recoverable. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit (CGU) to which the asset belongs.

If the recoverable amount of an asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognised in the statement of profit and loss.

1.1.13 Inventories

Inventories are valued at the lower of cost and net realisable value. Costs incurred in bringing each product to its present location and condition are accounted for as follows:

Raw materials, stores and spare parts and packing materials: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.

Finished goods and work in progress: cost includes cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs. Cost is determined on weighted average basis.

Net realisable value represents the estimated selling price for inventories less all estimated cost of completion and costs necessary to make the sale.

1.1.14 Financial instruments

Financial assets and liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial assets and 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 profit or loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability, as appropriate. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

Financial assets at amortized cost

Financial assets are subsequently measured at amortized cost if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at fair value through profit or loss

Financial assets are measured at fair value through profit or loss unless it is measured at amortized cost or at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognized in profit or loss.

Financial liabilities

Financial liabilities are measured at amortized cost using the effective interest method.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

1.1.15 Earning Per Share

The Company reports basic and diluted earnings per share in accordance with Ind AS 33 on Earnings Per Share. Basic earnings per share is computed by dividing the net profit or loss for the period by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the net profit or loss for the period by the weighted average number of equity shares outstanding during the period as adjusted for the effects of all diluted potential equity shares except where the results are anti-dilutive.

1.1.16 Segment Reporting:

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. The Company is in the business of manufacture and sale of compressors, mining equipments, construction equipment and industrial & pneumatic tools, which in the context of Indian Accounting Standard 108 'Segment Information' represents four separate reportable business segments. The accounting policies of the reportable segments are the same as the accounting policies disclosed in Note 1.1. The revenues, total expenses and net profit as per the Statement of Profit and Loss represents the revenue, total expenses and the net profit of the each reportable segment. This is the measure reported to the CODM for the purposes of resource allocation and assessment of segment performance.

1.1.17 Cash flow statement

The Cash Flow Statement is prepared by the indirect method set out in Ind AS 7 on Cash Flow Statements and presents cash flows by operating, investing and financing activities of the Company.

1.1.18 Current / Non-Current Classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification. An asset is classified as current when it satisfies any of the following criteria:

- It is expected to be realized or intended to be sold or consumed in the normal operating cycle
- It is held primarily for the purpose of trading
- It is expected to be realized within 12 months after the end of the reporting period, or
- It is cash or a cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after reporting period.

Current assets include the current portion of non-current financial assets.

All other assets are classified as non-current.

A liability is current when it satisfies any of the following criteria:

- It is expected to be settled in the normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within 12 months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period

Current liabilities include the current portion of long term financial liabilities. The Company classifies all other liabilities as non-current.

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

The operating cycle is the time between the acquisition of assets and their realization in cash and cash equivalents. The Company has identified 12 months as its operating cycle.

1.1.19 Critical Accounting Judgments and key sources of estimation, uncertainty

The preparation of financial statements and related notes in accordance with Ind AS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the balance sheet date, and revenues and expenses.

Actual results could differ from those estimates due to those uncertainties on which assumptions are based. Estimates and assumptions are reviewed annually in order to verify they still reflect the best available knowledge of the Company's operations and of other factors deriving from actual circumstances. Changes, if any, are immediately accounted for in the income statement.

The present economic context, whose effects are spread into some businesses in which the Group operates, determined the need to make assumptions related to future development with a high degree of uncertainty. For this reason, it is not possible to exclude that, in the next or in subsequent financial years, actual results may differ from estimated results. These differences, at present unforeseeable and unpredictable, may require adjustments to book values. Estimates are used in many areas, including accounting for non-current assets, deferred tax assets, bad debt provisions on accounts receivable, inventory obsolescence, employee benefits, contingent liabilities and provisions for risks and contingencies.

1.1.20 Fair Value Measurement

Fair value is the price that would be received from the sale of an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell an asset or transfer the liability takes place either:

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

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

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

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

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

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

- Level 1 – Quoted (Unadjusted) Market prices in active markets for incidental assets or liabilities
- Level 2 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 – Valuation Techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

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

Determination of Fair Value

1) Financial Assets

The fair value of financial assets is estimated as the present value of future cash flows, discounted at the market rate of interest at the reporting date. This fair value is determined for disclosure purpose.

2) Non-Derivative financial liabilities

Fair Value, which is determined for disclosure purposes, is calculated based on the present value of future principal and interest cash flows, discounted at the market rate of interest at the reporting date.

3) Investments in Mutual Funds

The fair value of available mutual funds held for trading is determined with reference to their net asset value as at the reporting date and is recorded as other income/expense. The Company invests its surplus funds in mutual funds. These investments have been classified as fair value through profit and loss by the management.

1.1.21 Share Capital

Ordinary Shares

Ordinary shares are classified as equity. Incremental costs, if any, directly attributable to the issue of ordinary shares are recognized as a deduction from equity, net of any tax effects.

1.1.22 Dividend

Dividend on shares is recorded as a liability on the date of approval by the shareholders.

1.1.23 Non-current assets 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 sale is highly probable and the non-current asset (or disposal group) is available for immediate sale in its present condition. 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 previous carrying amount and fair value less costs to sell.

1.1.24 Recent accounting pronouncements

Ind AS 116 Leases: On March 30, 2019, Ministry of Corporate Affairs has notified Ind AS 116, Leases. Ind AS 116 will replace the existing leases Standard, Ind AS 17 Leases, and related Interpretations. The Standard sets out the principles for the recognition, measurement, presentation and disclosure of leases for both parties to a contract i.e., the lessee and the lessor. Ind AS 116 introduces a single lessee accounting model and requires a lessee to recognize assets and liabilities for all leases with a term of more than twelve months, unless the underlying asset is of low value. Currently, operating lease expenses are charged to the Statement of Profit and Loss. The Standard also contains enhanced disclosure requirements for lessees. Ind AS 116 substantially carries forward the lessor accounting requirements in Ind AS 17.

The effective date for adoption of Ind AS 116 is annual periods beginning on or after April 1, 2019. The standard permits two possible methods of transition:

- Full retrospective – Retrospectively to each prior period presented applying Ind AS 8 Accounting Policies, Changes in Accounting Estimates and Errors
- Modified retrospective – Retrospectively, with the cumulative effect of initially applying the Standard recognized at the date of initial application.

Under modified retrospective approach, the lessee records the lease liability as the present value of the remaining lease payments, discounted at the incremental borrowing rate and the right of use asset either as:

- Its carrying amount as if the standard had been applied since the commencement date, but discounted at lessee's incremental borrowing rate at the date of initial application or
- An amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments related to that lease recognized under Ind AS 17 immediately before the date of initial application.

Certain practical expedients are available under both the methods.

On completion of evaluation of the effect of adoption of Ind AS 116, the Company is proposing to use the 'Modified Retrospective Approach' for transitioning to Ind AS 116, and take the cumulative adjustment to retained earnings, on the date of initial application (April 1, 2019). Accordingly, comparatives for the year ended March 31, 2019 will not be retrospectively adjusted. The Company has elected certain available practical expedients on transition.

The effect of adoption as on transition date would majorly result in an increase in Right of use asset approximately by 446.35 Million and an increase in lease liability approximately by 467.38 Million.

Ind AS 12 Appendix C, Uncertainty over Income Tax Treatments: On March 30, 2019, Ministry of Corporate Affairs has notified Ind AS 12 Appendix C, Uncertainty over Income Tax Treatments which is to be applied while performing the determination of taxable profit (or loss), tax bases, unused tax losses, unused tax credits and tax rates, when there is uncertainty over income tax treatments under Ind AS 12. According to the appendix, companies need to determine the probability of the relevant tax authority accepting each tax treatment, or group of tax treatments, that the companies have used or plan to use in their income tax filing which has to be considered to compute the most likely amount or the expected value of the tax treatment when determining taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates.

The standard permits two possible methods of transition - i) Full retrospective approach – Under this approach, Appendix C will be applied retrospectively to each prior reporting period presented in accordance with Ind AS 8 – Accounting Policies, Changes in Accounting Estimates and Errors, without using hindsight and ii) Retrospectively with cumulative effect of initially applying Appendix C recognized by adjusting equity on initial application, without adjusting comparatives.

The effective date for adoption of Ind AS 12 Appendix C is annual periods beginning on or after April 1, 2019. The Company will adopt the standard on April 1, 2019 and has decided to adjust the cumulative effect in equity on the date of initial application i.e. April 1, 2019 without adjusting comparatives.

The effect on adoption of Ind AS 12 Appendix C would be insignificant in the financial statements.

Amendment to Ind AS 12 – Income taxes : On March 30, 2019, Ministry of Corporate Affairs issued amendments to the guidance in Ind AS 12, 'Income Taxes', in connection with accounting for dividend distribution taxes. The amendment clarifies that an entity shall recognise the income tax consequences of dividends in profit or loss, other comprehensive income or equity according to where the entity originally recognised those past transactions or events. The effective date for application of this amendment is annual period beginning on or after April 1, 2019. The Company does not expect any impact from this pronouncement. It is relevant to note that the amendment does not amend situations where the entity pays a tax on dividend which is effectively a portion of dividends paid to taxation authorities on behalf of shareholders. Such amount paid or payable to taxation authorities continues to be charged to equity as part of dividend, in accordance with Ind AS 12.

Textual information (8)

Disclosure of significant accounting policies [Text Block]

1. CORPORATE INFORMATION

Atlas Copco (India) Limited ('the Company') was incorporated on 28th January 1960. It is a subsidiary of Atlas Copco AB, Sweden. The Atlas Copco Group is world leader in manufacturing of compressors, pneumatic tools and construction equipment. Atlas Copco (India) Limited has an extensive presence in India with two manufacturing locations and sales offices across all major cities in India.

Atlas Copco (India) Limited was a listed company till May 2011. Post delisting, the parent company Atlas Copco AB Sweden holds 96.32% of equity share capital and the remaining is held by minority shareholders.

The financial statements for the year ended 31st March 2019 are approved by the Board of Directors and authorized for issue on 25th July 2019.

1.1 SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India.

1.1.2 Basis of accounting preparation and presentation

These financial statements have been prepared on historical cost basis, except for certain financial assets and liabilities that are measured at fair value at the end of each reporting period. Historical cost is generally based on the fair value of the considerations given in exchange for goods and services.

1.1.3 Use of estimates

The preparation of these financial statements in conformity with the recognition and measurement principles of Ind AS requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities, disclosures relating to contingent liabilities as at the date of the financial statements and the reported amounts of income and expense for the period presented.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and future periods are affected.

Key source of estimation of uncertainty at the date of the financial statements, which may cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year, is in respect of impairment of property, plant and equipment, useful lives of property, plant and equipment, provision for warranty, valuation of deferred tax assets and provisions and contingent liabilities. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialize.

Impairment of property, plant and equipment

Determining whether property, plant and equipment is impaired requires an estimation of the value in use of the cash-generating unit. The value in use calculation requires the directors to estimate the future cash flows expected to arise from the cash-generating unit and a suitable discount rate in order to calculate present value. When the actual future cash flows are less than expected, a material impairment loss may arise.

Useful lives of property, plant and equipment

The Company reviews the useful life of property, plant and equipment at the end of each reporting period. This reassessment may result in change in depreciation expense in future periods.

Product warranty expenses

The estimated liability for product warranties is accounted when products are sold. These estimates are established using historical information on the nature, frequency and average cost of warranty claims and management estimates regarding possible future incidence based on corrective actions on product failures.

Valuation of deferred tax assets

The Company reviews the carrying amount of deferred tax assets at the end of each reporting period. The policy for the same has been explained under Note 1.1.9.

Provisions and contingent liabilities

A provision is recognized when the Company has a present obligation as a result of a past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which the reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted. These are reviewed at each balance sheet date adjusted to reflect the current best estimates. Contingent liabilities are not recognized in the financial statements. A contingent asset is neither recognized nor disclosed in the financial statements.

1.1.4 Revenue Recognition

Effective April 1, 2018, the Company has applied Ind AS 115 which establishes a comprehensive framework for determining whether, how much and when revenue is to be recognized. Ind AS 115 replaces Ind AS 18 Revenue and Ind AS 11 Construction Contracts. The Company has adopted Ind AS 115 using the cumulative effect method. The effect of initially applying this standard is recognized at the date of initial application (i.e. April 1, 2018). The standard is applied retrospectively only to contracts that are not completed as at the date of initial

application and the comparative information in the statement of profit and loss is not restated – i.e. i.e. the comparative information continues to be reported under Ind AS 18 and Ind AS 11. The impact of adoption of the standard on the financial statements of the Company is insignificant.

- Revenue from the sale of goods is recognized at the point in time when control is transferred to the customer.

The Company recognizes revenue in the gross amount of consideration when it is acting as a principal and at net amount of consideration when it is acting as an agent. Revenue is measured based on the transaction price, which is the consideration, adjusted for volume discounts, performance bonuses, price concessions and incentives, if any, as specified in the contract with the customer. Revenue also excludes taxes collected from customers.

- The Company's contracts with customers could include promises to transfer multiple products and services to a customer. The Company assesses the products / services promised in a contract and identifies distinct performance obligations in the contract. Identification of distinct performance obligation involves judgement to determine the deliverables and the ability of the customer to benefit independently from such deliverables.

- Judgement is also required to determine the transaction price for the contract. The transaction price is a fixed amount of customer consideration with elements such as volume discounts, service level credits, performance bonuses, price concessions and incentives. The transaction price is also adjusted for the effects of the time value of money if the contract includes a significant financing component. Any consideration payable to the customer is adjusted to the transaction price, unless it is a payment for a distinct product or service from the customer.

- The Company uses judgement to determine an appropriate standalone selling price for a performance obligation. The Company allocates the transaction price to each performance obligation on the basis of the relative stand-alone selling price of each distinct product or service promised in the contract. Where standalone selling price is not observable, the Company uses the expected cost plus margin approach to allocate the transaction price to each distinct performance obligation.

- The Company exercises judgement in determining whether the performance obligation is satisfied at a point in time or over a period of time. The Company considers indicators such as how customer consumes benefits as services are rendered or who controls the asset as it is being created or existence of enforceable right to payment for performance to date and alternate use of such product or service, transfer of significant risks and rewards to the customer, acceptance of delivery by the customer, etc.

Export of goods

Export revenue is recognized when the control for goods is transferred have passed with respect to the revenue. Conditions enumerated above in 'sale of goods' section relating to recognition of sale are also followed in export of goods as well. The revenue is recognized based on delivery terms as per the terms of sale agreed with the buyer.

Rendering of services

Revenue from services is recognized as and when the services are rendered and the related costs are incurred.

Revenue from Rental Equipment

Revenues from rental of equipment are recognized on a straight line basis over the lease period.

Interest income

Interest income from a financial asset is recognized 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's net carrying amount on initial recognition.

Dividend Income

Dividend income is recognized when the right to receive it is established.

Export benefits

Export benefits are accounted for in the year of exports based on eligibility and when there is no uncertainty in receiving the same.

1.1.5 Leases

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

Assets taken on finance lease

Assets held under finance leases are initially recognized as an asset and a lease obligation at the lower of the fair value of the asset and the present value of minimum lease payments. The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation. Minimum lease payments are apportioned between finance expense and reduction of the outstanding lease obligation. Finance expense is allocated to each period during the lease term so as to produce a constant periodic rate of interest on the remaining balance of the lease obligation. Finance expense is recognized immediately in the Statement of Profit and Loss, unless they are directly attributable to qualifying asset, in which case they are capitalized in accordance with the policy on borrowing costs.

Assets taken on operating lease

Rental expenses from operating leases are generally recognized in profit or loss on a straight-line basis over the term of the lease, unless the payments are structured solely to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases.

1.1.6 Foreign Currency

The financial statements are presented in Indian rupees, which is the functional currency of the Company.

Transactions in currencies other than the Company's functional currency are recognized at the exchange rate prevailing on the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the closing exchange rate prevailing as at the reporting date. Non-monetary assets and liabilities denominated in a foreign currency are translated using the exchange rate prevailing at the date of initial recognition (in case measured at historical cost) or at the rate prevailing at the date when the fair value is determined (in case measured at fair value).

Foreign exchange differences are recognized in profit or loss in the period in which they arise except for exchange difference on foreign currency borrowings relating to assets under construction for future productive use, which are included in the cost of those assets when they are regarded as an adjustment to interest cost on those foreign currency borrowings.

1.1.7 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 recognized in profit or loss in the period in which they are incurred.

1.1.8 Employee benefits

Short-term employee benefits

A liability is recognized for benefits accruing to employees in respect of wages and salaries in the period the related service is rendered at the undiscounted amount of the benefit that is expected to be paid in exchange for that service.

Other employee benefits Compensated Absences

The liability for earned leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method with actuarial valuations being carried out at each balance sheet date. The benefits are discounted using the market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. Re-measurements as a result of experience adjustments and changes in actuarial assumptions are recognized in profit or loss.

The Company provides for the encashment of compensated absences with pay subject to certain rules. The employees are entitled to accumulate compensated absences subject to certain limits, for future encashment.

Accumulated leave, which is expected to be utilized within the next twelve months, is treated as short-term employee benefit and the accumulated leave expected to be carried forward beyond twelve months is treated as long-term employee benefit which are provided based on the number of days of unutilized compensated absence on the basis of an independent actuarial valuation.

A. Defined Contribution Plan:

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

Superannuation fund: The Employees are participants in a defined contribution plan and are entitled to receive benefits in respect of superannuation fund. The Company has no further obligations to the Plan beyond its monthly contributions at a specified percentage of employees' salary depending on the grade of the employee which are invested with the Life Insurance Corporation of India. The Company recognises such contributions as expense when incurred. Employees do not make any contributions to the fund.

Provident fund: The employees of the Company are entitled to receive benefits in respect of provident fund, a defined contribution plan, in which both employees and the Company make monthly contributions at a specified percentage of the covered employees' salary (currently 12 percent of employees' salary). The contributions as specified under the law are made partially to the provident fund and pension fund administered by the Regional Provident Fund Commissioner and partially to Atlas Copco Provident Fund Trust. The Company recognizes such contributions as an expense when incurred.

B. Defined Benefit Plan:

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 interest), is reflected immediately in the statement of financial position with a charge or credit recognized in other comprehensive income in the period in which they occur. Re-measurement recognized in other comprehensive income is reflected immediately in retained earnings and will not be reclassified to profit or loss. Past service cost is recognized in 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 categorized 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.

Gratuity: The Company has an obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides for a lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days, 22 days or 1 month of salary payable for each completed year of service, depending on the total period of service rendered by the employee. Vesting occurs upon completion of five years of service. The Company makes annual contribution to the fund established as a Gratuity Trust. The present value of the obligation under such defined benefit plan is determined at each Balance Sheet date based on an independent actuarial valuation carried at each balance sheet date using the projected unit credit method. The gratuity plan is funded plan and the Company makes the contributions to the recognized fund.

C. Share based payment:

Certain employees of the Company receive remuneration in the form of Stock Options (SOPs) / Share Appreciation Rights (SARs) given by the ultimate holding company (Atlas Copco AB, Sweden), for rendering services over a defined vesting period. SOPs / SARs granted are measured by reference to the fair value of the instrument at the date of grant.

The expense is recognized in the Statement of Profit and Loss with a corresponding increase to the retained earnings, as a component of equity. SOPs / SARs generally vest in a graded manner over the vesting period. The fair value determined at end of each reporting period and at the date of settlement, with any change in the fair value recognized in Statement of Profit / Loss over the vesting period of the respective tranches of such grants. The stock compensation expense is determined based on the Company's estimate of SOPs / SARs that will eventually vest.

1.1.9 Taxation

Income tax expense comprises current tax expense and the net change in the deferred tax asset or liability during the year. Current and deferred tax are recognized in profit or loss, except when they relate to items that are recognized in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognized in other comprehensive income or directly in equity, respectively. Income tax expense represents the sum of the tax currently payable and deferred tax.

Current income tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the statement of profit or loss and other comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible.

The Company's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction and where the relevant tax paying unit intends to settle the asset and liability on a net basis.

The Company recognizes interest levied and penalties related to income tax assessment in income tax expenses.

Deferred income taxes

Deferred tax is recognized using the balance sheet approach. Deferred tax assets and liabilities are recognized for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount.

A deferred income tax asset is recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilized. The carrying amount of deferred income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilized.

Deferred tax assets and liabilities are measured using substantively enacted tax rates expected to apply to taxable income in the years in which the temporary differences are expected to be received or settled.

Deferred tax assets and liabilities are offset when they relate to income taxes levied by the same taxation authority and the relevant entity intends to settle its current tax assets and liabilities on a net basis.

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

1.1.10 Property Plant and Equipment

Property Plant and Equipment (PPE) are stated at cost of acquisition or construction where cost includes amount added/deducted on revaluation less accumulated depreciation / amortization and impairment loss, if any. All costs relating to the acquisition and installation of property plant and equipment are capitalized and include borrowing costs relating to funds attributable to construction or acquisition of qualifying assets, up to the date the asset / plant is ready for intended use. The cost of replacing a part of an item of property, plant and equipment is recognized in the carrying amount of the item of property, plant and equipment, if it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably with the carrying amount of the replaced part getting derecognized. The cost for day-to-day servicing of property, plant and equipment are recognized in Statement of Profit and Loss as and when incurred.

Capital work-in-progress for production, supply of administrative purposes is carried at cost less accumulated impairment loss, if any, until construction and installation are complete and the asset is ready for its intended use.

Depreciation is calculated on straight-line method as per the useful life prescribed in Schedule II to the Companies Act, 2013 except in respect of the following categories of assets, in whose case the life of the assets has been assessed as under based on technical advice, taking into account the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, past history of replacement, anticipated technological changes, manufacturers warranties and maintenance support, etc.:

- i) General Plant and machinery – 4 to 10 years
- ii) Vehicles – 5 years
- iii) Furniture and Fixtures – 6 years
- iv) Assets given on operating lease – 2 to 10 years
- v) Office Equipment – 5 Years
- vi) Factory Building – 25 years

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.

An item of property, plant and equipment is derecognized 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, determined as the difference between the sales proceeds and the carrying amount of the asset, is recognized in the Statement of Profit and Loss.

1.1.11 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.

Following summarizes the nature of intangible and the estimated useful life:

(a) Software Costs - 3 years

An intangible asset is derecognized on disposal or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, and are recognized in the Statement of profit and loss when the asset is derecognized.

1.1.12 Impairment

(i) Financial Assets (other than at fair value)

The Company assesses at each date of balance sheet whether a financial asset or a group of financial assets is impaired.

Ind AS 109 requires expected credit losses to be measured through a loss allowance. The Company performs credit assessment for customers on an annual basis. The Company recognizes credit risk, on the basis of lifetime expected losses and where receivables are due for more than six months.

For all other financial assets, expected credit losses are measured at an amount equal to the 12 month expected credit losses or at an amount

equal to the life time expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition.

(ii) Non-Financial Assets

Tangible and intangible assets

Property, plant and equipment and intangible assets with finite life are evaluated for recoverability whenever there is any indication that their carrying amounts may not be recoverable. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit (CGU) to which the asset belongs.

If the recoverable amount of an asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognised in the statement of profit and loss.

1.1.13 Inventories

Inventories are valued at the lower of cost and net realisable value. Costs incurred in bringing each product to its present location and condition are accounted for as follows:

Raw materials, stores and spare parts and packing materials: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.

Finished goods and work in progress: cost includes cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs. Cost is determined on weighted average basis.

Net realisable value represents the estimated selling price for inventories less all estimated cost of completion and costs necessary to make the sale.

1.1.14 Financial instruments

Financial assets and liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial assets and 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 profit or loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability, as appropriate. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

Financial assets at amortized cost

Financial assets are subsequently measured at amortized cost if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at fair value through profit or loss

Financial assets are measured at fair value through profit or loss unless it is measured at amortized cost or at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognized in profit or loss.

Financial liabilities

Financial liabilities are measured at amortized cost using the effective interest method.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

1.1.15 Earning Per Share

The Company reports basic and diluted earnings per share in accordance with Ind AS 33 on Earnings Per Share. Basic earnings per share is computed by dividing the net profit or loss for the period by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the net profit or loss for the period by the weighted average number of equity shares outstanding during the period as adjusted for the effects of all diluted potential equity shares except where the results are anti-dilutive.

1.1.16 Segment Reporting:

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. The Company is in the business of manufacture and sale of compressors, mining equipments, construction equipment and industrial & pneumatic tools, which in the context of Indian Accounting Standard 108 'Segment Information' represents four separate reportable business segments. The accounting policies of the reportable segments are the same as the accounting policies disclosed in Note 1.1. The revenues, total expenses and net profit as per the Statement of Profit and Loss represents the revenue, total expenses and the net profit of the each reportable segment. This is the measure reported to the CODM for the purposes of resource allocation and assessment of segment performance.

1.1.17 Cash flow statement

The Cash Flow Statement is prepared by the indirect method set out in Ind AS 7 on Cash Flow Statements and presents cash flows by operating, investing and financing activities of the Company.

1.1.18 Current / Non-Current Classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification. An asset is classified as current when it satisfies any of the following criteria:

- It is expected to be realized or intended to be sold or consumed in the normal operating cycle
- It is held primarily for the purpose of trading
- It is expected to be realized within 12 months after the end of the reporting period, or
- It is cash or a cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after reporting period.

Current assets include the current portion of non-current financial assets.

All other assets are classified as non-current.

A liability is current when it satisfies any of the following criteria:

- It is expected to be settled in the normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within 12 months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period

Current liabilities include the current portion of long term financial liabilities. The Company classifies all other liabilities as non-current.

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

The operating cycle is the time between the acquisition of assets and their realization in cash and cash equivalents. The Company has identified 12 months as its operating cycle.

1.1.19 Critical Accounting Judgments and key sources of estimation, uncertainty

The preparation of financial statements and related notes in accordance with Ind AS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the balance sheet date, and revenues and expenses.

Actual results could differ from those estimates due to those uncertainties on which assumptions are based. Estimates and assumptions are reviewed annually in order to verify they still reflect the best available knowledge of the Company's operations and of other factors deriving from actual circumstances. Changes, if any, are immediately accounted for in the income statement.

The present economic context, whose effects are spread into some businesses in which the Group operates, determined the need to make assumptions related to future development with a high degree of uncertainty. For this reason, it is not possible to exclude that, in the next or in subsequent financial years, actual results may differ from estimated results. These differences, at present unforeseeable and unpredictable, may require adjustments to book values. Estimates are used in many areas, including accounting for non-current assets, deferred tax assets, bad debt provisions on accounts receivable, inventory obsolescence, employee benefits, contingent liabilities and provisions for risks and contingencies.

1.1.20 Fair Value Measurement

Fair value is the price that would be received from the sale of an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell an asset or transfer the liability takes place either:

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

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

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

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

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

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

- Level 1 – Quoted (Unadjusted) Market prices in active markets for incidental assets or liabilities
- Level 2 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 – Valuation Techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

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

Determination of Fair Value

1) Financial Assets

The fair value of financial assets is estimated as the present value of future cash flows, discounted at the market rate of interest at the reporting date. This fair value is determined for disclosure purpose.

2) Non-Derivative financial liabilities

Fair Value, which is determined for disclosure purposes, is calculated based on the present value of future principal and interest cash flows, discounted at the market rate of interest at the reporting date.

3) Investments in Mutual Funds

The fair value of available mutual funds held for trading is determined with reference to their net asset value as at the reporting date and is recorded as other income/expense. The Company invests its surplus funds in mutual funds. These investments have been classified as fair value through profit and loss by the management.

1.1.21 Share Capital

Ordinary Shares

Ordinary shares are classified as equity. Incremental costs, if any, directly attributable to the issue of ordinary shares are recognized as a deduction from equity, net of any tax effects.

1.1.22 Dividend

Dividend on shares is recorded as a liability on the date of approval by the shareholders.

1.1.23 Non-current assets 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 sale is highly probable and the non-current asset (or disposal group) is available for immediate sale in its present condition. 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 previous carrying amount and fair value less costs to sell.

1.1.24 Recent accounting pronouncements

Ind AS 116 Leases: On March 30, 2019, Ministry of Corporate Affairs has notified Ind AS 116, Leases. Ind AS 116 will replace the existing leases Standard, Ind AS 17 Leases, and related Interpretations. The Standard sets out the principles for the recognition, measurement, presentation and disclosure of leases for both parties to a contract i.e., the lessee and the lessor. Ind AS 116 introduces a single lessee accounting model and requires a lessee to recognize assets and liabilities for all leases with a term of more than twelve months, unless the underlying asset is of low value. Currently, operating lease expenses are charged to the Statement of Profit and Loss. The Standard also contains enhanced disclosure requirements for lessees. Ind AS 116 substantially carries forward the lessor accounting requirements in Ind AS 17.

The effective date for adoption of Ind AS 116 is annual periods beginning on or after April 1, 2019. The standard permits two possible methods of transition:

- Full retrospective – Retrospectively to each prior period presented applying Ind AS 8 Accounting Policies, Changes in Accounting Estimates and Errors
- Modified retrospective – Retrospectively, with the cumulative effect of initially applying the Standard recognized at the date of initial application.

Under modified retrospective approach, the lessee records the lease liability as the present value of the remaining lease payments, discounted at the incremental borrowing rate and the right of use asset either as:

- Its carrying amount as if the standard had been applied since the commencement date, but discounted at lessee's incremental borrowing rate at the date of initial application or
- An amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments related to that lease recognized under Ind AS 17 immediately before the date of initial application.

Certain practical expedients are available under both the methods.

On completion of evaluation of the effect of adoption of Ind AS 116, the Company is proposing to use the 'Modified Retrospective Approach' for transitioning to Ind AS 116, and take the cumulative adjustment to retained earnings, on the date of initial application (April 1, 2019). Accordingly, comparatives for the year ended March 31, 2019 will not be retrospectively adjusted. The Company has elected certain available practical expedients on transition.

The effect of adoption as on transition date would majorly result in an increase in Right of use asset approximately by 446.35 Million and an increase in lease liability approximately by 467.38 Million.

Ind AS 12 Appendix C, Uncertainty over Income Tax Treatments: On March 30, 2019, Ministry of Corporate Affairs has notified Ind AS 12 Appendix C, Uncertainty over Income Tax Treatments which is to be applied while performing the determination of taxable profit (or loss), tax bases, unused tax losses, unused tax credits and tax rates, when there is uncertainty over income tax treatments under Ind AS 12. According to the appendix, companies need to determine the probability of the relevant tax authority accepting each tax treatment, or group of tax treatments, that the companies have used or plan to use in their income tax filing which has to be considered to compute the most likely amount or the expected value of the tax treatment when determining taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates.

The standard permits two possible methods of transition - i) Full retrospective approach – Under this approach, Appendix C will be applied retrospectively to each prior reporting period presented in accordance with Ind AS 8 – Accounting Policies, Changes in Accounting Estimates and Errors, without using hindsight and ii) Retrospectively with cumulative effect of initially applying Appendix C recognized by adjusting equity on initial application, without adjusting comparatives.

The effective date for adoption of Ind AS 12 Appendix C is annual periods beginning on or after April 1, 2019. The Company will adopt the standard on April 1, 2019 and has decided to adjust the cumulative effect in equity on the date of initial application i.e. April 1, 2019 without adjusting comparatives.

The effect on adoption of Ind AS 12 Appendix C would be insignificant in the financial statements.

Amendment to Ind AS 12 – Income taxes : On March 30, 2019, Ministry of Corporate Affairs issued amendments to the guidance in Ind AS 12, 'Income Taxes', in connection with accounting for dividend distribution taxes. The amendment clarifies that an entity shall recognise the income tax consequences of dividends in profit or loss, other comprehensive income or equity according to where the entity originally recognised those past transactions or events. The effective date for application of this amendment is annual period beginning on or after April 1, 2019. The Company does not expect any impact from this pronouncement. It is relevant to note that the amendment does not amend situations where the entity pays a tax on dividend which is effectively a portion of dividends paid to taxation authorities on behalf of shareholders. Such amount paid or payable to taxation authorities continues to be charged to equity as part of dividend, in accordance with Ind AS 12.

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

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

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

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

..(1)

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

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			223.64	535.87
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			33.98	1,752.21
Total disposals and retirements, property, plant and equipment			33.98	1,752.21
Total increase (decrease) in property, plant and equipment			189.66	-1,216.34
Property, plant and equipment at end of period	1,573.88	1,565.38	2,326.87	2,137.21

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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		211.45	244.74	
Total Depreciation property plant and equipment		211.45	244.74	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		30.29	343.05	
Total disposals and retirements, property, plant and equipment		30.29	343.05	
Total increase (decrease) in property, plant and equipment		181.16	-98.31	
Property, plant and equipment at end of period	3,353.55	752.99	571.83	670.14

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

..(3)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		233.29		
Total disposals and retirements, property, plant and equipment		233.29		
Total increase (decrease) in property, plant and equipment	0	-233.29		0
Property, plant and equipment at end of period	505	505	738.29	505

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

..(4)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	233.29			
Total disposals and retirements, property, plant and equipment	233.29			
Total increase (decrease) in property, plant and equipment	-233.29		0	0
Property, plant and equipment at end of period	505	738.29	0	0

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

..(5)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
		31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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]				
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			233.29	
Total disposals and retirements, property, plant and equipment			233.29	
Total increase (decrease) in property, plant and equipment		0	-233.29	
Property, plant and equipment at end of period	0	505	505	738.29

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

..(6)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		233.29		
Total disposals and retirements, property, plant and equipment		233.29		
Total increase (decrease) in property, plant and equipment	0	-233.29		0
Property, plant and equipment at end of period	505	505	738.29	0

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

..(7)

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

Classes of property, plant and equipment [Axis]	Land [Member]		Buildings [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			4.63	161.39
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			-28.63	-29.26
Total Depreciation property plant and equipment			-28.63	-29.26
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0.94	495.72
Total disposals and retirements, property, plant and equipment			0.94	495.72
Total increase (decrease) in property, plant and equipment	0		-24.94	-363.59
Property, plant and equipment at end of period	0	0	483.51	508.45

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

..(8)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		4.63	161.39	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.35	538.28	
Total disposals and retirements, property, plant and equipment		1.35	538.28	
Total increase (decrease) in property, plant and equipment		3.28	-376.89	
Property, plant and equipment at end of period	872.04	591.67	588.39	965.28

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

..(9)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			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				4.63
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	28.63	29.26		
Total Depreciation property plant and equipment	28.63	29.26		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.41	42.56		1.35
Total disposals and retirements, property, plant and equipment	0.41	42.56		1.35
Total increase (decrease) in property, plant and equipment	28.22	-13.3		3.28
Property, plant and equipment at end of period	108.16	79.94	93.24	591.67

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

..(10)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	161.39			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			28.63	29.26
Total Depreciation property plant and equipment			28.63	29.26
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	538.28		0.41	42.56
Total disposals and retirements, property, plant and equipment	538.28		0.41	42.56
Total increase (decrease) in property, plant and equipment	-376.89		28.22	-13.3
Property, plant and equipment at end of period	588.39	965.28	108.16	79.94

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

..(11)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]	Factory building [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		4.63	161.39	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-28.63	-29.26	
Total Depreciation property plant and equipment		-28.63	-29.26	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.94	495.72	
Total disposals and retirements, property, plant and equipment		0.94	495.72	
Total increase (decrease) in property, plant and equipment		-24.94	-363.59	
Property, plant and equipment at end of period	93.24	483.51	508.45	872.04

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

..(12)

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

Classes of property, plant and equipment [Axis]	Factory building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	4.63	161.39		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				28.63
Total Depreciation property plant and equipment				28.63
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.35	538.28		0.41
Total disposals and retirements, property, plant and equipment	1.35	538.28		0.41
Total increase (decrease) in property, plant and equipment	3.28	-376.89		28.22
Property, plant and equipment at end of period	591.67	588.39	965.28	108.16

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

..(13)

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

Classes of property, plant and equipment [Axis]	Factory building [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			4.63	161.39
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	29.26		-28.63	-29.26
Total Depreciation property plant and equipment	29.26		-28.63	-29.26
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	42.56		0.94	495.72
Total disposals and retirements, property, plant and equipment	42.56		0.94	495.72
Total increase (decrease) in property, plant and equipment	-13.3		-24.94	-363.59
Property, plant and equipment at end of period	79.94	93.24	483.51	508.45

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

..(14)

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

Classes of property, plant and equipment [Axis]	Factory building [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]		01/04/2018 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		4.63	161.39	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.35	538.28	
Total disposals and retirements, property, plant and equipment		1.35	538.28	
Total increase (decrease) in property, plant and equipment		3.28	-376.89	
Property, plant and equipment at end of period	872.04	591.67	588.39	965.28

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

..(15)

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

Classes of property, plant and equipment [Axis]	Factory building [Member]			Plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2018 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				161.29
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	28.63	29.26		-108.64
Total Depreciation property plant and equipment	28.63	29.26		-108.64
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.41	42.56		1.08
Total disposals and retirements, property, plant and equipment	0.41	42.56		1.08
Total increase (decrease) in property, plant and equipment	28.22	-13.3		51.57
Property, plant and equipment at end of period	108.16	79.94	93.24	395.84

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

..(16)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
	Owned and leased 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	326.05		161.29	326.05
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-141.51			
Total Depreciation property plant and equipment	-141.51			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	643.51		16.16	902.53
Total disposals and retirements, property, plant and equipment	643.51		16.16	902.53
Total increase (decrease) in property, plant and equipment	-458.97		145.13	-576.48
Property, plant and equipment at end of period	344.27	803.24	808.26	663.13

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

..(17)

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

Classes of property, plant and equipment [Axis]	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]		
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]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		108.64	141.51	
Total Depreciation property plant and equipment		108.64	141.51	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		15.08	259.02	
Total disposals and retirements, property, plant and equipment		15.08	259.02	
Total increase (decrease) in property, plant and equipment		93.56	-117.51	
Property, plant and equipment at end of period	1,239.61	412.42	318.86	436.37

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

..(18)

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

Classes of property, plant and equipment [Axis]	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	161.29	326.05		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				108.64
Total Depreciation property plant and equipment				108.64
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	16.16	902.53		15.08
Total disposals and retirements, property, plant and equipment	16.16	902.53		15.08
Total increase (decrease) in property, plant and equipment	145.13	-576.48		93.56
Property, plant and equipment at end of period	808.26	663.13	1,239.61	412.42

Disclosure of detailed information about property, plant and equipment [Table]**..(19)**

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			161.29	326.05
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	141.51		-108.64	-141.51
Total Depreciation property plant and equipment	141.51		-108.64	-141.51
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	259.02		1.08	643.51
Total disposals and retirements, property, plant and equipment	259.02		1.08	643.51
Total increase (decrease) in property, plant and equipment	-117.51		51.57	-458.97
Property, plant and equipment at end of period	318.86	436.37	395.84	344.27

Disclosure of detailed information about property, plant and equipment [Table]**..(20)**

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		161.29	326.05	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		16.16	902.53	
Total disposals and retirements, property, plant and equipment		16.16	902.53	
Total increase (decrease) in property, plant and equipment		145.13	-576.48	
Property, plant and equipment at end of period	803.24	808.26	663.13	1,239.61

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

..(21)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Owned and leased assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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				161.29
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	108.64	141.51		-108.64
Total Depreciation property plant and equipment	108.64	141.51		-108.64
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	15.08	259.02		1.08
Total disposals and retirements, property, plant and equipment	15.08	259.02		1.08
Total increase (decrease) in property, plant and equipment	93.56	-117.51		51.57
Property, plant and equipment at end of period	412.42	318.86	436.37	395.84

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

..(22)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2017 to 31/03/2018	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	326.05		161.29	326.05
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-141.51			
Total Depreciation property plant and equipment	-141.51			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	643.51		16.16	902.53
Total disposals and retirements, property, plant and equipment	643.51		16.16	902.53
Total increase (decrease) in property, plant and equipment	-458.97		145.13	-576.48
Property, plant and equipment at end of period	344.27	803.24	808.26	663.13

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

..(23)

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

Classes of property, plant and equipment [Axis]	Other 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]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		108.64	141.51	
Total Depreciation property plant and equipment		108.64	141.51	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		15.08	259.02	
Total disposals and retirements, property, plant and equipment		15.08	259.02	
Total increase (decrease) in property, plant and equipment		93.56	-117.51	
Property, plant and equipment at end of period	1,239.61	412.42	318.86	436.37

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

..(24)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 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	8.58	31.11		8.58
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-22.25	-20.34		
Total Depreciation property plant and equipment	-22.25	-20.34		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.45	17.26		6.98
Total disposals and retirements, property, plant and equipment	0.45	17.26		6.98
Total increase (decrease) in property, plant and equipment	-14.12	-6.49		1.6
Property, plant and equipment at end of period	52.47	66.59	73.08	131.8

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

..(25)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	31.11			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			22.25	20.34
Total Depreciation property plant and equipment			22.25	20.34
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	27		6.53	9.74
Total disposals and retirements, property, plant and equipment	27		6.53	9.74
Total increase (decrease) in property, plant and equipment	4.11		15.72	10.6
Property, plant and equipment at end of period	130.2	126.09	79.33	63.61

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

..(26)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		8.58	31.11	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-22.25	-20.34	
Total Depreciation property plant and equipment		-22.25	-20.34	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.45	17.26	
Total disposals and retirements, property, plant and equipment		0.45	17.26	
Total increase (decrease) in property, plant and equipment		-14.12	-6.49	
Property, plant and equipment at end of period	53.01	52.47	66.59	73.08

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

..(27)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2018 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	8.58	31.11		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				22.25
Total Depreciation property plant and equipment				22.25
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	6.98	27		6.53
Total disposals and retirements, property, plant and equipment	6.98	27		6.53
Total increase (decrease) in property, plant and equipment	1.6	4.11		15.72
Property, plant and equipment at end of period	131.8	130.2	126.09	79.33

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

..(28)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	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			3.91	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	20.34		-0.78	-0.04
Total Depreciation property plant and equipment	20.34		-0.78	-0.04
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	9.74		0	0
Total disposals and retirements, property, plant and equipment	9.74		0	0
Total increase (decrease) in property, plant and equipment	10.6		3.13	-0.04
Property, plant and equipment at end of period	63.61	53.01	3.21	0.08

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

..(29)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	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		3.91		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.1	1.47	
Total disposals and retirements, property, plant and equipment		1.1	1.47	
Total increase (decrease) in property, plant and equipment		2.81	-1.47	
Property, plant and equipment at end of period	0.12	5.55	2.74	4.21

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

..(30)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Owned and leased assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			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				3.91
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.78	0.04		
Total Depreciation property plant and equipment	0.78	0.04		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.1	1.47		1.1
Total disposals and retirements, property, plant and equipment	1.1	1.47		1.1
Total increase (decrease) in property, plant and equipment	-0.32	-1.43		2.81
Property, plant and equipment at end of period	2.34	2.66	4.09	5.55

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

..(31)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0.78	0.04
Total Depreciation property plant and equipment			0.78	0.04
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.47		1.1	1.47
Total disposals and retirements, property, plant and equipment	1.47		1.1	1.47
Total increase (decrease) in property, plant and equipment	-1.47		-0.32	-1.43
Property, plant and equipment at end of period	2.74	4.21	2.34	2.66

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

..(32)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]	Motor vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		3.91		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-0.78	-0.04	
Total Depreciation property plant and equipment		-0.78	-0.04	
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	
Total increase (decrease) in property, plant and equipment		3.13	-0.04	
Property, plant and equipment at end of period	4.09	3.21	0.08	0.12

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

..(33)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2018 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	3.91			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0.78
Total Depreciation property plant and equipment				0.78
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.1	1.47		1.1
Total disposals and retirements, property, plant and equipment	1.1	1.47		1.1
Total increase (decrease) in property, plant and equipment	2.81	-1.47		-0.32
Property, plant and equipment at end of period	5.55	2.74	4.21	2.34

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

..(34)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			3.91	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.04		-0.78	-0.04
Total Depreciation property plant and equipment	0.04		-0.78	-0.04
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.47		0	0
Total disposals and retirements, property, plant and equipment	1.47		0	0
Total increase (decrease) in property, plant and equipment	-1.43		3.13	-0.04
Property, plant and equipment at end of period	2.66	4.09	3.21	0.08

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

..(35)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Owned assets [Member]	
Gross carrying amount [Member]				
Sub classes of property, plant and equipment [Axis]	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		3.91		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.1	1.47	
Total disposals and retirements, property, plant and equipment		1.1	1.47	
Total increase (decrease) in property, plant and equipment		2.81	-1.47	
Property, plant and equipment at end of period	0.12	5.55	2.74	4.21

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

..(36)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			Office equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2018 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				20.38
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.78	0.04		-8.2
Total Depreciation property plant and equipment	0.78	0.04		-8.2
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.1	1.47		0.07
Total disposals and retirements, property, plant and equipment	1.1	1.47		0.07
Total increase (decrease) in property, plant and equipment	-0.32	-1.43		12.11
Property, plant and equipment at end of period	2.34	2.66	4.09	27.57

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

..(37)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	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	16.97		20.38	16.97
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-12.66			
Total Depreciation property plant and equipment	-12.66			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	11.34		5.1	30.06
Total disposals and retirements, property, plant and equipment	11.34		5.1	30.06
Total increase (decrease) in property, plant and equipment	-7.03		15.28	-13.09
Property, plant and equipment at end of period	15.46	22.49	57.18	41.9

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

..(38)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		8.2	12.66	
Total Depreciation property plant and equipment		8.2	12.66	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		5.03	18.72	
Total disposals and retirements, property, plant and equipment		5.03	18.72	
Total increase (decrease) in property, plant and equipment		3.17	-6.06	
Property, plant and equipment at end of period	54.99	29.61	26.44	32.5

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

..(39)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 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	20.38	16.97		20.38
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-8.2	-12.66		
Total Depreciation property plant and equipment	-8.2	-12.66		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.07	11.34		5.1
Total disposals and retirements, property, plant and equipment	0.07	11.34		5.1
Total increase (decrease) in property, plant and equipment	12.11	-7.03		15.28
Property, plant and equipment at end of period	27.57	15.46	22.49	57.18

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

..(40)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	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	16.97			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			8.2	12.66
Total Depreciation property plant and equipment			8.2	12.66
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	30.06		5.03	18.72
Total disposals and retirements, property, plant and equipment	30.06		5.03	18.72
Total increase (decrease) in property, plant and equipment	-13.09		3.17	-6.06
Property, plant and equipment at end of period	41.9	54.99	29.61	26.44

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

..(41)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]	Other property, plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	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		24.85	0.35	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-42.95	-40.93	
Total Depreciation property plant and equipment		-42.95	-40.93	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.15	8.04	
Total disposals and retirements, property, plant and equipment		1.15	8.04	
Total increase (decrease) in property, plant and equipment		-19.25	-48.62	
Property, plant and equipment at end of period	32.5	106.28	125.53	174.15

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

..(42)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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	24.85	0.35		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				42.95
Total Depreciation property plant and equipment				42.95
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3.29	19.58		2.14
Total disposals and retirements, property, plant and equipment	3.29	19.58		2.14
Total increase (decrease) in property, plant and equipment	21.56	-19.23		40.81
Property, plant and equipment at end of period	227.41	205.85	225.08	121.13

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

..(43)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			24.85	0.35
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	40.93			
Total Depreciation property plant and equipment	40.93			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	11.54		3.29	19.58
Total disposals and retirements, property, plant and equipment	11.54		3.29	19.58
Total increase (decrease) in property, plant and equipment	29.39		21.56	-19.23
Property, plant and equipment at end of period	80.32	50.93	227.41	205.85

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

..(44)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
	Gross carrying amount [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]		31/03/2017	Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019		01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		42.95	40.93	
Total Depreciation property plant and equipment		42.95	40.93	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		2.14	11.54	
Total disposals and retirements, property, plant and equipment		2.14	11.54	
Total increase (decrease) in property, plant and equipment		40.81	29.39	
Property, plant and equipment at end of period	225.08	121.13	80.32	50.93

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

..(45)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	24.85	0.35		24.85
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-42.95	-40.93		
Total Depreciation property plant and equipment	-42.95	-40.93		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.15	8.04		3.29
Total disposals and retirements, property, plant and equipment	1.15	8.04		3.29
Total increase (decrease) in property, plant and equipment	-19.25	-48.62		21.56
Property, plant and equipment at end of period	106.28	125.53	174.15	227.41

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

..(46)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Refer to child member		Refer to child member	Refer to child member
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0.35		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			42.95	40.93
Total Depreciation property plant and equipment			42.95	40.93
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		19.58	2.14	11.54
Total disposals and retirements, property, plant and equipment		19.58	2.14	11.54
Total increase (decrease) in property, plant and equipment		-19.23	40.81	29.39
Property, plant and equipment at end of period		205.85	225.08	121.13

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

..(47)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
	Owned and leased assets [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		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		Assets given on Lease - Plant & Machinery	Assets given on Lease - Plant & Machinery	
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		24.85	0.35	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-42.95	-40.93	
Total Depreciation property plant and equipment		-42.95	-40.93	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.15	8.04	
Total disposals and retirements, property, plant and equipment		1.15	8.04	
Total increase (decrease) in property, plant and equipment		-19.25	-48.62	
Property, plant and equipment at end of period	50.93	106.28	125.53	174.15

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

..(48)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Assets given on Lease - Plant & Machinery	Assets given on Lease - Plant & Machinery		Assets given on Lease - Plant & Machinery
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	24.85	0.35		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				42.95
Total Depreciation property plant and equipment				42.95
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3.29	19.58		2.14
Total disposals and retirements, property, plant and equipment	3.29	19.58		2.14
Total increase (decrease) in property, plant and equipment	21.56	-19.23		40.81
Property, plant and equipment at end of period	227.41	205.85	225.08	121.13

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

..(49)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]		
Disclosure of detailed information about property, plant and equipment [Line items]		
Nature of other property plant and equipment others	Assets given on Lease - Plant & Machinery	
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		40.93
Total Depreciation property plant and equipment		40.93
Disposals and retirements, property, plant and equipment [Abstract]		
Disposals, property, plant and equipment		11.54
Total disposals and retirements, property, plant and equipment		11.54
Total increase (decrease) in property, plant and equipment		29.39
Property, plant and equipment at end of period		80.32
		50.93

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

..(1)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Straight line method	Straight line method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Textual information (9) [See below]	Textual information (10) [See below]
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(2)

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

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

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

..(3)

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

Classes of property, plant and equipment [Axis]	Factory building [Member]		Furniture and fixtures [Member]	
	Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight line method	Straight line method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Textual information (11) [See below]	Textual information (12) [See below]	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Vehicles [Member]	
	Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight line method	Straight line method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Textual information (13) [See below]	Textual information (14) [See below]	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(5)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Straight line method	Straight line method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Textual information (15) [See below]	Textual information (16) [See below]
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(6)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Straight line method	Straight line method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Textual information (17) [See below]	Textual information (18) [See below]
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Textual information (9)**Useful lives or depreciation rates, property, plant and equipment**

- i) General Plant and machinery – 4 to 10 years ii) Vehicles – 5 years iii) Furniture and Fixtures – 6 years iv) Assets given on operating lease – 2 to 10 years v) Office Equipment – 5 Years vi) Factory Building – 25 years

Textual information (10)**Useful lives or depreciation rates, property, plant and equipment**

- i) General Plant and machinery – 4 to 10 years ii) Vehicles – 5 years iii) Furniture and Fixtures – 6 years iv) Assets given on operating lease – 2 to 10 years v) Office Equipment – 5 Years vi) Factory Building – 25 years

Textual information (11)**Useful lives or depreciation rates, property, plant and equipment**

- i) General Plant and machinery – 4 to 10 years ii) Vehicles – 5 years iii) Furniture and Fixtures – 6 years iv) Assets given on operating lease – 2 to 10 years v) Office Equipment – 5 Years vi) Factory Building – 25 years

Textual information (12)**Useful lives or depreciation rates, property, plant and equipment**

- i) General Plant and machinery – 4 to 10 years ii) Vehicles – 5 years iii) Furniture and Fixtures – 6 years iv) Assets given on operating lease – 2 to 10 years v) Office Equipment – 5 Years vi) Factory Building – 25 years

Textual information (13)

Useful lives or depreciation rates, property, plant and equipment

i) General Plant and machinery – 4 to 10 years ii) Vehicles – 5 years iii) Furniture and Fixtures – 6 years iv) Assets given on operating lease – 2 to 10 years v) Office Equipment – 5 Years vi) Factory Building – 25 years

Textual information (14)

Useful lives or depreciation rates, property, plant and equipment

i) General Plant and machinery – 4 to 10 years ii) Vehicles – 5 years iii) Furniture and Fixtures – 6 years iv) Assets given on operating lease – 2 to 10 years v) Office Equipment – 5 Years vi) Factory Building – 25 years

Textual information (15)

Useful lives or depreciation rates, property, plant and equipment

i) General Plant and machinery – 4 to 10 years ii) Vehicles – 5 years iii) Furniture and Fixtures – 6 years iv) Assets given on operating lease – 2 to 10 years v) Office Equipment – 5 Years vi) Factory Building – 25 years

Textual information (16)

Useful lives or depreciation rates, property, plant and equipment

i) General Plant and machinery – 4 to 10 years ii) Vehicles – 5 years iii) Furniture and Fixtures – 6 years iv) Assets given on operating lease – 2 to 10 years v) Office Equipment – 5 Years vi) Factory Building – 25 years

Textual information (17)

Useful lives or depreciation rates, property, plant and equipment

i) General Plant and machinery – 4 to 10 years ii) Vehicles – 5 years iii) Furniture and Fixtures – 6 years iv) Assets given on operating lease – 2 to 10 years v) Office Equipment – 5 Years vi) Factory Building – 25 years

Textual information (18)

Useful lives or depreciation rates, property, plant and equipment

i) General Plant and machinery – 4 to 10 years ii) Vehicles – 5 years iii) Furniture and Fixtures – 6 years iv) Assets given on operating lease – 2 to 10 years v) Office Equipment – 5 Years vi) Factory Building – 25 years

[612100] Notes - Impairment of assets

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

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

[400700] Notes - Investment property

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	Designated at fair value	Designated at fair value
Useful lives or depreciation rates, investment property, cost model	Textual information (19) [See below]	Textual information (20) [See below]

Textual information (19)**Useful lives or depreciation rates, investment property, cost model**

- i) General Plant and machinery – 4 to 10 years ii) Vehicles – 5 years iii) Furniture and Fixtures – 6 years iv) Assets given on operating lease – 2 to 10 years v) Office Equipment – 5 Years vi) Factory Building – 25 years

Textual information (20)**Useful lives or depreciation rates, investment property, cost model**

- i) General Plant and machinery – 4 to 10 years ii) Vehicles – 5 years iii) Furniture and Fixtures – 6 years iv) Assets given on operating lease – 2 to 10 years v) Office Equipment – 5 Years vi) Factory Building – 25 years

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

..(1)

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

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

Disclosure of additional information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Recipes, formulae, models, designs and prototypes [Member]		Designs [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or amortisation rates, other intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
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 Millions of INR

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

Disclosure of detailed information about other intangible assets [Table]

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about 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			47.4	46.08
Disposals and retirements, other intangible assets [Abstract]				
Disposals			0.3	60.34
Total Disposals and retirements, Other intangible assets			0.3	60.34
Total increase (decrease) in Other intangible assets			47.1	-14.26
Other intangible assets at end of period	53.26	52.28	153.5	106.4

Disclosure of detailed information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated amortization and impairment [Member]	
	31/03/2017		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		46.39	23.14	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0.27	31.26	
Total Disposals and retirements, Other intangible assets		0.27	31.26	
Total increase (decrease) in Other intangible assets		46.12	-8.12	
Other intangible assets at end of period	120.66	100.24	54.12	62.24

Disclosure of detailed information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]		Carrying amount [Member]		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	47.4	46.08		47.4
Amortisation other intangible assets	-46.39	-23.14		
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0.03	22.14		0.3
Total Disposals and retirements, Other intangible assets	0.03	22.14		0.3
Total increase (decrease) in Other intangible assets	0.98	0.8		47.1
Other intangible assets at end of period	53.26	52.28	51.48	153.5

Disclosure of detailed information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	46.08			
Amortisation other intangible assets			46.39	23.14
Disposals and retirements, other intangible assets [Abstract]				
Disposals	53.4		0.27	31.26
Total Disposals and retirements, Other intangible assets	53.4		0.27	31.26
Total increase (decrease) in Other intangible assets	-7.32		46.12	-8.12
Other intangible assets at end of period	106.4	113.72	100.24	54.12

Disclosure of detailed information about other intangible assets [Table]

..(5)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]		
Sub classes of other intangible assets [Axis]		Accumulated amortization and impairment [Member]	Carrying amount [Member]	
	31/03/2017		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		47.4	46.08	
Amortisation other intangible assets		-46.39	-23.14	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0.03	22.14	
Total Disposals and retirements, Other intangible assets		0.03	22.14	
Total increase (decrease) in Other intangible assets		0.98	0.8	
Other intangible assets at end of period	62.24	53.26	52.28	51.48

Disclosure of detailed information about other intangible assets [Table]

..(6)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	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	47.4	46.08		
Amortisation other intangible assets				46.39
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0.3	53.4		0.27
Total Disposals and retirements, Other intangible assets	0.3	53.4		0.27
Total increase (decrease) in Other intangible assets	47.1	-7.32		46.12
Other intangible assets at end of period	153.5	106.4	113.72	100.24

Disclosure of detailed information about other intangible assets [Table]

..(7)

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

Classes of other intangible assets [Axis]	Computer software [Member]		Recipes, formulae, models, designs and prototypes [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	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	23.14			
Disposals and retirements, other intangible assets [Abstract]				
Disposals	31.26		6.94	
Total Disposals and retirements, Other intangible assets	31.26		6.94	
Total increase (decrease) in Other intangible assets	-8.12		-6.94	
Other intangible assets at end of period	54.12	62.24	0	6.94

Disclosure of detailed information about other intangible assets [Table]

..(8)

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

Classes of other intangible assets [Axis]	Recipes, formulae, models, designs and prototypes [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	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]				
Disposals and retirements, other intangible assets [Abstract]				
Disposals	6.94			
Total Disposals and retirements, Other intangible assets	6.94			
Total increase (decrease) in Other intangible assets	-6.94		0	
Other intangible assets at end of period	0	6.94	0	0

Disclosure of detailed information about other intangible assets [Table]

..(9)

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

Classes of other intangible assets [Axis]	Recipes, formulae, models, designs and prototypes [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	01/04/2017 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]				
Disposals and retirements, other intangible assets [Abstract]				
Disposals	6.94			
Total Disposals and retirements, Other intangible assets	6.94			
Total increase (decrease) in Other intangible assets	-6.94		0	
Other intangible assets at end of period	0	6.94	0	0

Disclosure of detailed information about other intangible assets [Table]

..(10)

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

Classes of other intangible assets [Axis]	Designs [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017
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]				
Disposals and retirements, other intangible assets [Abstract]				
Disposals	6.94		6.94	
Total Disposals and retirements, Other intangible assets	6.94		6.94	
Total increase (decrease) in Other intangible assets	-6.94		-6.94	
Other intangible assets at end of period	0	6.94	0	6.94

Disclosure of detailed information about other intangible assets [Table]

..(11)

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

Classes of other intangible assets [Axis]	Designs [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Sub classes of other intangible assets [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017
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]				
Disposals and retirements, other intangible assets [Abstract]				
Disposals			6.94	
Total Disposals and retirements, Other intangible assets			6.94	
Total increase (decrease) in Other intangible assets	0		-6.94	
Other intangible assets at end of period	0	0	0	6.94

Disclosure of detailed information about other intangible assets [Table]

..(12)

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

Classes of other intangible assets [Axis]	Designs [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	01/04/2017 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]				
Disposals and retirements, other intangible assets [Abstract]				
Disposals	6.94			
Total Disposals and retirements, Other intangible assets	6.94			
Total increase (decrease) in Other intangible assets	-6.94		0	
Other intangible assets at end of period	0	6.94	0	0

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

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

[401000] Notes - Biological assets other than bearer plants

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	Straight line method	Straight line method
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	Textual information (21) [See below]	Textual information (22) [See below]

Textual information (21)

Useful lives or depreciation rates, biological assets other than bearer plants, at cost

- i) General Plant and machinery – 4 to 10 years ii) Vehicles – 5 years iii) Furniture and Fixtures – 6 years iv) Assets given on operating lease – 2 to 10 years v) Office Equipment – 5 Years vi) Factory Building – 25 years

Textual information (22)

Useful lives or depreciation rates, biological assets other than bearer plants, at cost

- i) General Plant and machinery – 4 to 10 years ii) Vehicles – 5 years iii) Furniture and Fixtures – 6 years iv) Assets given on operating lease – 2 to 10 years v) Office Equipment – 5 Years vi) Factory Building – 25 years

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

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Mortgages [Member]	
	Financial assets, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	9,711.8	9,103.3	9,711.8	9,103.3
Financial assets, at fair value	9,711.8	9,103.3	9,711.8	9,103.3

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Mortgages [Member]			
	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
Categories of financial assets [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	9,711.8	9,103.3	9,711.8	9,103.3
Financial assets, at fair value	9,711.8	9,103.3	9,711.8	9,103.3

Disclosure of financial liabilities [Table]

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
	Financial liabilities, category [Member]		Financial liabilities at fair value through profit or loss, 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	4,654.29	4,654.29	4,654.29	4,654.29
Financial liabilities, at fair value	4,654.29	4,654.29	4,654.29	4,654.29

Disclosure of financial liabilities [Table]

..(2)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [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
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	4,654.29	4,654.29
Financial liabilities, at fair value	4,654.29	4,654.29

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

..(1)

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

Classification of current investments [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Mutual Funds	Mutual Funds	Mutual Funds	Mutual Funds
Current investments	280.3	907.38	131.2	122.94
Basis of valuation of current investments	Fair Value	Fair Value	Fair Value	Fair Value
Name of body corporate in whom investment has been made	Birla Sun Life Liquid Fund - Direct Plan - Daily Dividend Reinvestment	Birla Sun Life Liquid Fund - Direct Plan - Daily Dividend Reinvestment	ICICI Prudential Banking & PSU Debt Plan - Direct Plan - Growth	ICICI Prudential Banking & PSU Debt Plan - Direct Plan - Growth
Number of shares of current investment made in body corporate	[shares] 27,96,247.215	[shares] 90,49,077.867	[shares] 60,83,948.867	[shares] 60,83,948.867

Details of current investments [Table]

..(2)

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

Classification of current investments [Axis]	3		4	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Mutual Funds	Mutual Funds	Mutual Funds	Mutual Funds
Current investments	94.83	811.85	763.57	220.87
Basis of valuation of current investments	Fair Value	Fair Value	Fair Value	Fair Value
Name of body corporate in whom investment has been made	ICICI Prudential Liquid Plan - Direct Plan - Daily Dividend Reinvestment	ICICI Prudential Liquid Plan - Direct Plan - Daily Dividend Reinvestment	ICICI Prudential Money Market Fund - Direct Plan - Daily Dividend Reinvestment	IDFC Cash Fund - Direct Plan - Daily Dividend Reinvestment
Number of shares of current investment made in body corporate	[shares] 9,46,880.687	[shares] 81,09,715.516	[shares] 76,17,995.12	[shares] 2,20,379.518

Details of current investments [Table]

..(3)

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

Classification of current investments [Axis]	5		6	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Mutual Funds	Mutual Funds	Mutual Funds	Mutual Funds
Current investments	896.94	430.08	100.32	102.17
Basis of valuation of current investments	Fair Value	Fair Value	Fair Value	Fair Value
Name of body corporate in whom investment has been made	HDFC Liquid Fund - Direct Plan - Daily Dividend Reinvestment	DSP BlackRock Liquidity Fund - Direct Plan - Daily Dividend Reinvestment	SBI Savings Fund - Direct Plan - Daily Dividend Reinvestment	HDFC Corporate Bond Fund - Direct Plan - Quarterly Dividend Reinvestment
Number of shares of current investment made in body corporate	[shares] 8,79,540.353	[shares] 4,29,972.938	[shares] 99,41,126.059	[shares] 1,01,15,487.925

Details of current investments [Table]

..(4)

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

Classification of current investments [Axis]	7		8	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Mutual Funds	Mutual Funds	Mutual Funds	Mutual Funds
Current investments	330.39	157.87	861.7	417.8
Basis of valuation of current investments	Fair Value	Fair Value	Fair Value	Fair Value
Name of body corporate in whom investment has been made	SBI Liquid Fund - Direct Plan - Daily Dividend Reinvestment	Reliance Liquid Fund - Direct Plan - Daily Dividend Reinvestment	IDFC Cash Fund - Direct Plan - Daily Dividend Reinvestment	Reliance Medium Term Fund - Direct Plan - Daily Dividend Reinvestment
Number of shares of current investment made in body corporate	[shares] 3,29,315.551	[shares] 1,41,616.08	[shares] 8,59,934.994	[shares] 2,44,24,350.86

Details of current investments [Table]

..(5)

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

Classification of current investments [Axis]	9	
	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
Nature of current investments	Mutual Funds	Mutual Funds
Current investments	472.28	120.78
Basis of valuation of current investments	Fair Value	Fair Value
Name of body corporate in whom investment has been made	Franklin India Liquid Fund - Direct Plan - Daily Dividend Reinvestment	IDFC Money Manager Fund - Direct Plan - Daily Dividend Reinvestment
Number of shares of current investment made in body corporate	[shares] 4,71,221.591	[shares] 1,19,52,803.322

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

	31/03/2019	31/03/2018
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	3,931.53	3,291.74
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Profit (loss) before tax, discontinued operations	0	0
Net cash flows from (used in) operating activities, continuing operations	2,424.7	2,795.74
Net cash flows from (used in) operating activities	2,424.7	2,795.74
Net cash flows from (used in) investing activities, continuing operations	-700.87	-2,675.36
Net cash flows from (used in) investing activities	-700.87	-2,675.36
Net cash flows from (used in) financing activities, continuing operations	-1,784.04	113.65
Net cash flows from (used in) financing activities	-1,784.04	113.65

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity
Number of shares authorised	[shares] 2,50,00,000	[shares] 2,50,00,000		[shares] 2,50,00,000
Value of shares authorised	250	250		250
Number of shares issued	[shares] 2,25,61,564	[shares] 2,25,61,564		[shares] 2,25,61,564
Value of shares issued	225.62	225.62		225.62
Number of shares subscribed and fully paid	[shares] 2,25,61,564	[shares] 2,25,61,564		[shares] 2,25,61,564
Value of shares subscribed and fully paid	225.62	225.62		225.62
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] 2,25,61,564	[shares] 2,25,61,564		[shares] 2,25,61,564
Total value of shares subscribed	225.62	225.62		225.62
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 2,25,61,564	[shares] 2,25,61,564		[shares] 2,25,61,564
Value of shares called	225.62	225.62		225.62
Value of shares paid-up	225.62	225.62		225.62
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]				
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 2,25,61,564	[shares] 2,25,61,564	[shares] 2,25,61,564	[shares] 2,25,61,564
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	225.62	225.62	225.62	225.62
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] 2,17,31,917	[shares] 2,17,31,917		[shares] 2,17,31,917
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 2,17,31,917	[shares] 2,17,31,917		[shares] 2,17,31,917
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

Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity	
Number of shares authorised	[shares] 2,50,00,000	
Value of shares authorised	250	
Number of shares issued	[shares] 2,25,61,564	
Value of shares issued	225.62	
Number of shares subscribed and fully paid	[shares] 2,25,61,564	
Value of shares subscribed and fully paid	225.62	
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] 2,25,61,564	
Total value of shares subscribed	225.62	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 2,25,61,564	
Value of shares called	225.62	
Value of shares paid-up	225.62	
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]		
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 2,25,61,564	[shares] 2,25,61,564
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Total increase (decrease) in share capital	0	
Equity share capital at end of period	225.62	225.62
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] 2,17,31,917	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 2,17,31,917	
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	

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]				
	Name of shareholder [Axis]	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	Equity	Equity	Equity share	Equity share
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 share	Equity share
Name of shareholder		Refer to child member		Atlas Copco AB	Atlas Copco AB
Country of incorporation or residence of shareholder				SWEDEN	SWEDEN
Number of shares held in company		[shares] 2,17,31,917	[shares] 2,17,31,917	[shares] 2,17,31,917	[shares] 2,17,31,917
Percentage of shareholding in company		0.00%	0.00%	0.00%	0.00%

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

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

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2019	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	952.22	780.8	3.88	1.4
Nature of security [Abstract]				
Nature of security			Refer to child member	Refer to child member

Classification of borrowings [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Working capital loans from banks [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2019	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	948.34	779.4	3.88	1.4
Nature of security [Abstract]				
Nature of security			Corporate Guarantee	Corporate Guarantee

Classification of borrowings [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of borrowings [Axis]	Working capital loans from banks [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	
	31/03/2019	31/03/2018
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	(A) 948.34	(B) 779.4

Footnotes

(A) - Vendor bill discounting - 948.34

(B) - Amounts due on Factoring - 27.62 - Vendor bill discounting - 751.78

[612700] Notes - Income taxes**Disclosure of temporary difference, unused tax losses and unused tax credits [Table]**

..(1)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]			Allowance for credit losses [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	-308.09	-359.67		-308.09
Net deferred tax liability (assets)	308.09	359.67	0	308.09
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-51.58	359.67		-51.58
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-51.58	359.67		-51.58
Total increase (decrease) in deferred tax liability (assets)	-51.58	359.67		-51.58
Deferred tax liability (assets) at end of period	308.09	359.67	0	308.09

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

..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Allowance for credit losses [Member]	
	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	-359.67	
Net deferred tax liability (assets)	359.67	0
Deferred tax expense (income) [Abstract]		
Deferred tax expense (income)		
Deferred tax expense (income) recognised in profit or loss	359.67	
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Deferred tax expense (income) recognised in profit or loss	359.67	
Total increase (decrease) in deferred tax liability (assets)	359.67	
Deferred tax liability (assets) at end of period	359.67	0

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of income tax [TextBlock]		
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	0	609.86
Total current tax expense (income) and adjustments for current tax of prior periods	0	609.86
Other components of deferred tax expense (income)	0	68.7
Total tax expense (income)	0	678.56
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 expense (income) [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Tax expense (income) at applicable tax rate	0	678.56
Total tax expense (income)	0	678.56

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

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

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

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

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

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

[401100] Notes - Subclassification and notes on liabilities and assets**Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Raw materials [Member]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	4,994.33	3,742.71	1,983.82	1,651.81
Goods in transit			389.7	226.97
Mode of valuation			(Lower of cost or net realisable value)	(Lower of cost or net realisable value)

Classification of inventories [Table]

..(2)

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

Classification of inventories [Axis]	Work-in-progress [Member]		Finished goods [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	564.32	48.14	450.24	683.65
Mode of valuation	(Lower of cost or net realisable value)	(Lower of cost or net realisable value)	(Lower of cost or net realisable value)	(Lower of cost or net realisable value)

Classification of inventories [Table]

..(3)

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

Classification of inventories [Axis]	Stock-in-trade [Member]		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	1,866.58	1,271.88	129.37	87.23
Goods in transit	377.33	465.43		
Mode of valuation	(Lower of cost or net realisable value)	(Lower of cost or net realisable value)	Refer to child member	Refer to child member
Nature of other inventories			Refer to child member	Refer to child member

Classification of inventories [Table]

..(4)

Unless otherwise specified, all monetary values are in Millions 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	129.37	87.23
Mode of valuation	(Lower of cost or net realisable value)	(Lower of cost or net realisable value)
Nature of other inventories	Manufactured Components	Manufactured Components

Other current financial assets others [Table]

..(1)

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

Other current financial assets others [Axis]	1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	41.47	37.73
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Loans and advances to employees	Loans and advances to employees
Other current financial assets others	41.47	37.73

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 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	59.1	64.25		
Provision leave encashment			117.1	111.15
Total provisions for employee benefits	59.1	64.25	117.1	111.15
CSR expenditure provision	0	0	0	0
Other provisions	209.55	450.46	552.11	387.28
Total provisions	268.65	514.71	669.21	498.43

Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
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	5,421.63	5,399.25	5,200.48	5,188.26
Allowance for bad and doubtful debts	232.13	210.99	10.98	0
Total trade receivables	5,189.5	5,188.26	5,189.5	5,188.26
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Subclassification of trade receivables [Table]

..(2)

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

Classification based on current non-current [Axis] Classification of assets based on security [Axis]	Current [Member]	
	Doubtful [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 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	221.15	210.99
Allowance for bad and doubtful debts	221.15	210.99
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
Total trade receivables due by directors, other officers or others	0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]		
Trade receivables due by firms in which any director is partner	0	0
Trade receivables due by private companies in which any director is director	0	0
Trade receivables due by private companies in which any director is member	0	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0

Other current financial liabilities, others [Table]

..(1)

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

Other current financial liabilities, others [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	9.96	12.09	20.1	4.95
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Security received deposit	Security received deposit	Payables on purchase of property plant and equipment	Payables on purchase of property plant and equipment
Other current financial liabilities, others	9.96	12.09	20.1	4.95

Other current financial liabilities, others [Table]

..(2)

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

Other current financial liabilities, others [Axis]	3	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	107.69	99.69
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Unclaimed dividends	Unclaimed dividends
Other current financial liabilities, others	107.69	99.69

Other current liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in Millions 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	117.1	111.15	287.84	269.89
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Other liabilities, [Table]	current others	Other current liabilities, others	Provision for Warranty
Other current liabilities, others	117.1	111.15	287.84	269.89

Other current liabilities, others [Table]

..(2)

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

Other current liabilities, others [Axis]	3	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	264.27	117.39
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Other short term provisions (Refer Note no. 40)	Other short term provisions (Refer Note no. 40)
Other current liabilities, others	264.27	117.39

Other non-current assets, others [Table]

..(1)

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

Other non-current 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 assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	12.97	23.73	19.58	18.79
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Capital advances	Capital advances	Prepaid expenses	Prepaid expenses
Other non-current assets, others	12.97	23.73	19.58	18.79

Other non-current assets, others [Table]

..(2)

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

Other non-current assets, 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]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	112.64	112.64	256.94	235.07
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Balance with Customs authorities	Balance with Customs authorities	Balance with Sales tax authorities	Balance with Sales tax authorities
Other non-current assets, others	112.64	112.64	256.94	235.07

Other non-current assets, others [Table]

..(3)

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

Other non-current assets, others [Axis]	5		6	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	44.34	44.35	444.77	413.7
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Balance with Excise authorities	Balance with Excise authorities	Tax paid in advance less provisions	Tax paid in advance less provisions
Other non-current assets, others	44.34	44.35	444.77	413.7

Other current assets others [Table]

..(1)

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

Other current assets others [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	53	32.83	41.19	4.13
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Prepaid expenses	Prepaid expenses	Contribution to provident fund (Refer Note 30)	Contribution to provident fund (Refer Note 30)
Other current assets, others	53	32.83	41.19	4.13

Other current assets others [Table]

..(2)

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

Other current assets 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]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	216.46	167.89	207.81	-12.67
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Balances with government authorities: Customs authorities	Balances with government authorities: Customs authorities	Balances with government authorities: GST	Provision for doubtful advances and loans
Other current assets, others	216.46	167.89	207.81	-12.67

Other current assets others [Table]

..(3)

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

Other current assets others [Axis]	5	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others		-5.96 50.95
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others		Provision for doubtful advances and loans
Other current assets, others		-5.96 50.95

Details of advances [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [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]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	512.5	243.13	518.46	255.8
Nature of other advance	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances [Member]		Capital advances [Member]	
Classification of assets based on security [Axis]	Doubtful [Member]		Unsecured considered good [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]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	-5.96	-12.67	518.46	255.8
Nature of other advance	Refer to child member	Refer to child member	(A) As Bifurcated	(B) As Bifurcated
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Footnotes

(A) Prepaid expenses : 53 Contribution to providend fund : 41.19 Balances with government authorities: Customs authorities : 216.46 Balances with government authorities: GST authorities : 207.81

(B) Prepaid expenses : 32.83 Contribution to providend fund : 4.13 Balances with government authorities: Customs authorities : 167.89 Assets held for sale : 50.95

Details of advances [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of advances [Axis]	Capital advances [Member]	
Classification of assets based on security [Axis]	Doubtful [Member]	
	01/04/2018 to 31/03/2019	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	-5.96	-12.67
Nature of other advance	Provision for doubtful advances and loans	Provision for doubtful advances and loans
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Total advance due by directors other officers or others	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]		
Advance due by firms in which any director is partner	0	0
Advance due by private companies in which any director is director	0	0
Advance due by private companies in which any director is member	0	0
Total advance due by firms or companies in which any director is partner or director	0	0

Other non-current financial assets, others [Table]

..(1)

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

Classification of other non-current financial assets others [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	71.42	57.43	-6.58	-13.05
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Security Deposits	Security Deposits	(-) Provision for doubtful advances	(-) Provision for doubtful advances
Other non-current financial assets, others	71.42	57.43	-6.58	-13.05

Other non-current financial assets, others [Table]

..(2)

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

Classification of other non-current financial assets 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]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	5.98	5.27	1.36	1.03
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Loans and advances to employees	Loans and advances to employees	Balances with banks held as margin money against bank guarantees	Balances with banks held as margin money against bank guarantees
Other non-current financial assets, others	5.98	5.27	1.36	1.03

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Total other non-current financial assets	72.18	50.68
Advances, non-current	0	0
Total other non-current assets	891.24	848.28
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	372.95	417.05
Total balance with banks	372.95	417.05
Cheques, drafts on hand	0.45	19.73
Cash on hand	0.61	0.75
Total cash and cash equivalents	374.01	437.53
Bank balance other than cash and cash equivalents	107.69	99.69
Total cash and bank balances	481.7	537.22
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	33.62	6.77
Security deposits	33.98	41.58
Total other current financial assets	109.07	86.08
Advances, current	448.21	146.55
Total other current assets	(A) 960.71	(B) 389.68
Nature of other provisions	Other long term provisions	Other long term provisions
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	137.75	116.73
Advance received from customers	1,339.31	559.61
Total other advance	1,339.31	559.61
Current liabilities portion of share application money pending allotment	0	0
Contribution to provident fund scheme	81.89	69.69
Total other current liabilities	1,421.2	629.3

Footnotes

(A) (d) Assets classified as held for sale : 0 (c) Other current assets : 960.71

(B) (d) Assets classified as held for sale : 50.95 (c) Other current assets : 338.73

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	Yes	Yes
If yes, Central Excise Tariff Act, heading in which product/service is covered under cost records	As per schedule	As per schedule
Details regarding cost audit [Abstract]		
Whether audit of cost records of company has been mandated under Rules specified in SN 1	Yes	Yes
If yes, Central Excise Tariff Act, heading in which product/service is covered under cost audit	As per schedule	As per schedule
Net worth of company	0	0
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

[611800] Notes - Revenue

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of revenue [TextBlock]	Textual information (23) [See below]	Textual information (24) [See below]

Textual information (23)

Disclosure of revenue [Text Block]

Effective April 1, 2018, the Company has applied Ind AS 115 which establishes a comprehensive framework for determining whether, how much and when revenue is to be recognized. Ind AS 115 replaces Ind AS 18 Revenue and Ind AS 11 Construction Contracts. The Company has adopted Ind AS 115 using the cumulative effect method. The effect of initially applying this standard is recognized at the date of initial application (i.e. April 1, 2018). The standard is applied retrospectively only to contracts that are not completed as at the date of initial application and the comparative information in the statement of profit and loss is not restated – i.e. i.e. the comparative information continues to be reported under Ind AS 18 and Ind AS 11. The impact of adoption of the standard on the financial statements of the Company is insignificant.

- Revenue from the sale of goods is recognized at the point in time when control is transferred to the customer.

The Company recognizes revenue in the gross amount of consideration when it is acting as a principal and at net amount of consideration when it is acting as an agent. Revenue is measured based on the transaction price, which is the consideration, adjusted for volume discounts, performance bonuses, price concessions and incentives, if any, as specified in the contract with the customer. Revenue also excludes taxes collected from customers.

- The Company's contracts with customers could include promises to transfer multiple products and services to a customer. The Company assesses the products / services promised in a contract and identifies distinct performance obligations in the contract. Identification of distinct performance obligation involves judgement to determine the deliverables and the ability of the customer to benefit independently from such deliverables.

- Judgement is also required to determine the transaction price for the contract. The transaction price is a fixed amount of customer consideration with elements such as volume discounts, service level credits, performance bonuses, price concessions and incentives. The transaction price is also adjusted for the effects of the time value of money if the contract includes a significant financing component. Any consideration payable to the customer is adjusted to the transaction price, unless it is a payment for a distinct product or service from the customer.

- The Company uses judgement to determine an appropriate standalone selling price for a performance obligation. The Company allocates the transaction price to each performance obligation on the basis of the relative stand-alone selling price of each distinct product or service promised in the contract. Where standalone selling price is not observable, the Company uses the expected cost plus margin approach to allocate the transaction price to each distinct performance obligation.

- The Company exercises judgement in determining whether the performance obligation is satisfied at a point in time or over a period of time. The Company considers indicators such as how customer consumes benefits as services are rendered or who controls the asset as it is being created or existence of enforceable right to payment for performance to date and alternate use of such product or service, transfer of significant risks and rewards to the customer, acceptance of delivery by the customer, etc.

Export of goods

Export revenue is recognized when the control for goods is transferred have passed with respect to the revenue. Conditions enumerated above in 'sale of goods' section relating to recognition of sale are also followed in export of goods as well. The revenue is recognized based on delivery terms as per the terms of sale agreed with the buyer.

Rendering of services

Revenue from services is recognized as and when the services are rendered and the related costs are incurred.

Revenue from Rental Equipment

Revenues from rental of equipment are recognized on a straight line basis over the lease period.

Interest income

Interest income from a financial asset is recognized 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's net carrying amount on initial recognition.

Dividend Income

Dividend income is recognized when the right to receive it is established.

Export benefits

Export benefits are accounted for in the year of exports based on eligibility and when there is no uncertainty in receiving the same.

Textual information (24)

Disclosure of revenue [Text Block]

Effective April 1, 2018, the Company has applied Ind AS 115 which establishes a comprehensive framework for determining whether, how much and when revenue is to be recognized. Ind AS 115 replaces Ind AS 18 Revenue and Ind AS 11 Construction Contracts. The Company has adopted Ind AS 115 using the cumulative effect method. The effect of initially applying this standard is recognized at the date of initial application (i.e. April 1, 2018). The standard is applied retrospectively only to contracts that are not completed as at the date of initial application and the comparative information in the statement of profit and loss is not restated – i.e. i.e. the comparative information continues to be reported under Ind AS 18 and Ind AS 11. The impact of adoption of the standard on the financial statements of the Company is insignificant.

- Revenue from the sale of goods is recognized at the point in time when control is transferred to the customer.

The Company recognizes revenue in the gross amount of consideration when it is acting as a principal and at net amount of consideration when it is acting as an agent. Revenue is measured based on the transaction price, which is the consideration, adjusted for volume discounts, performance bonuses, price concessions and incentives, if any, as specified in the contract with the customer. Revenue also excludes taxes collected from customers.

- The Company's contracts with customers could include promises to transfer multiple products and services to a customer. The Company assesses the products / services promised in a contract and identifies distinct performance obligations in the contract. Identification of distinct performance obligation involves judgement to determine the deliverables and the ability of the customer to benefit independently from such deliverables.

- Judgement is also required to determine the transaction price for the contract. The transaction price is a fixed amount of customer consideration with elements such as volume discounts, service level credits, performance bonuses, price concessions and incentives. The transaction price is also adjusted for the effects of the time value of money if the contract includes a significant financing component. Any consideration payable to the customer is adjusted to the transaction price, unless it is a payment for a distinct product or service from the customer.

- The Company uses judgement to determine an appropriate standalone selling price for a performance obligation. The Company allocates the transaction price to each performance obligation on the basis of the relative stand-alone selling price of each distinct product or service promised in the contract. Where standalone selling price is not observable, the Company uses the expected cost plus margin approach to allocate the transaction price to each distinct performance obligation.

- The Company exercises judgement in determining whether the performance obligation is satisfied at a point in time or over a period of time. The Company considers indicators such as how customer consumes benefits as services are rendered or who controls the asset as it is being created or existence of enforceable right to payment for performance to date and alternate use of such product or service, transfer of significant risks and rewards to the customer, acceptance of delivery by the customer, etc.

Export of goods

Export revenue is recognized when the control for goods is transferred have passed with respect to the revenue. Conditions enumerated above in 'sale of goods' section relating to recognition of sale are also followed in export of goods as well. The revenue is recognized based on delivery terms as per the terms of sale agreed with the buyer.

Rendering of services

Revenue from services is recognized as and when the services are rendered and the related costs are incurred.

Revenue from Rental Equipment

Revenues from rental of equipment are recognized on a straight line basis over the lease period.

Interest income

Interest income from a financial asset is recognized 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's net carrying amount on initial recognition.

Dividend Income

Dividend income is recognized when the right to receive it is established.

Export benefits

Export benefits are accounted for in the year of exports based on eligibility and when there is no uncertainty in receiving the same.

[612400] Notes - Service concession arrangements

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	Yes	Yes
Revenue from construction contracts	0	0
Methods used to determine construction contract revenue recognised	Textual information (25) [See below]	Textual information (26) [See below]
Methods used to determine stage of completion of construction in progress	Textual information (27) [See below]	Textual information (28) [See below]
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

Textual information (25)

Methods used to determine construction contract revenue recognised

Effective April 1, 2018, the Company has applied Ind AS 115 which establishes a comprehensive framework for determining whether, how much and when revenue is to be recognized. Ind AS 115 replaces Ind AS 18 Revenue and Ind AS 11 Construction Contracts. The Company has adopted Ind AS 115 using the cumulative effect method. The effect of initially applying this standard is recognized at the date of initial application (i.e. April 1, 2018). The standard is applied retrospectively only to contracts that are not completed as at the date of initial application and the comparative information in the statement of profit and loss is not restated – i.e. the comparative information continues to be reported under Ind AS 18 and Ind AS 11. The impact of adoption of the standard on the financial statements of the Company is insignificant.

Textual information (26)

Methods used to determine construction contract revenue recognised

Effective April 1, 2018, the Company has applied Ind AS 115 which establishes a comprehensive framework for determining whether, how much and when revenue is to be recognized. Ind AS 115 replaces Ind AS 18 Revenue and Ind AS 11 Construction Contracts. The Company has adopted Ind AS 115 using the cumulative effect method. The effect of initially applying this standard is recognized at the date of initial application (i.e. April 1, 2018). The standard is applied retrospectively only to contracts that are not completed as at the date of initial application and the comparative information in the statement of profit and loss is not restated – i.e. the comparative information continues to be reported under Ind AS 18 and Ind AS 11. The impact of adoption of the standard on the financial statements of the Company is insignificant.

Textual information (27)

Methods used to determine stage of completion of construction in progress

Effective April 1, 2018, the Company has applied Ind AS 115 which establishes a comprehensive framework for determining whether, how much and when revenue is to be recognized. Ind AS 115 replaces Ind AS 18 Revenue and Ind AS 11 Construction Contracts. The Company has adopted Ind AS 115 using the cumulative effect method. The effect of initially applying this standard is recognized at the date of initial application (i.e. April 1, 2018). The standard is applied retrospectively only to contracts that are not completed as at the date of initial application and the comparative information in the statement of profit and loss is not restated – i.e. the comparative information continues to be reported under Ind AS 18 and Ind AS 11. The impact of adoption of the standard on the financial statements of the Company is insignificant.

Textual information (28)

Methods used to determine stage of completion of construction in progress

Effective April 1, 2018, the Company has applied Ind AS 115 which establishes a comprehensive framework for determining whether, how much and when revenue is to be recognized. Ind AS 115 replaces Ind AS 18 Revenue and Ind AS 11 Construction Contracts. The Company has adopted Ind AS 115 using the cumulative effect method. The effect of initially applying this standard is recognized at the date of initial application (i.e. April 1, 2018). The standard is applied retrospectively only to contracts that are not completed as at the date of initial application and the comparative information in the statement of profit and loss is not restated – i.e. the comparative information continues to be reported under Ind AS 18 and Ind AS 11. The impact of adoption of the standard on the financial statements of the Company is insignificant.

[612600] Notes - Employee benefits

Disclosure of net defined benefit liability (assets) [Table]

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
Net defined benefit liability (assets) [Axis]	Net defined benefit liability (assets) [Member]			Present value of defined benefit obligation [Member]
Defined benefit plans categories [Axis]	1			1
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Refer to child member	Refer to child member		Textual information (29) [See below]
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	39.08	-285.12		39.08
Total increase (decrease) in net defined benefit liability (assets)	39.08	-285.12		39.08
Net defined benefit liability (assets) at end of period	605.07	565.99	851.11	605.07

Disclosure of net defined benefit liability (assets) [Table]

..(2)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]	
Defined benefit plans categories [Axis]	1	
	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of net defined benefit liability (assets) [Abstract]		
Disclosure of net defined benefit liability (assets) [Line items]		
Description of type of plan	Textual information (30) [See below]	
Changes in net defined benefit liability (assets) [Abstract]		
Current service cost, net defined benefit liability (assets)		-285.12
Total increase (decrease) in net defined benefit liability (assets)		-285.12
Net defined benefit liability (assets) at end of period		565.99 851.11

Disclosure of defined benefit plans [Table]

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Textual information (31) [See below]	Textual information (32) [See below]
Surplus (deficit) in plan [Abstract]		
Plan assets, at fair value	545.96	501.75
Net surplus (deficit) in plan	545.96	501.75
Actuarial assumption of discount rates	0.00%	0.00%

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of employee benefits [TextBlock]	Textual information (33) [See below]	Textual information (34) [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 (29)**Description of type of plan**

The Gratuity scheme is a final salary Defined Benefit Plan that provides for a lump sum payment made on exit either by way of retirement, death, disability or voluntary withdrawal. The benefits are defined on the basis of final salary and the period of service and paid as lump sum at exit. The Plan design means the risks commonly affecting the liabilities and the financials results are expected to be;

Textual information (30)**Description of type of plan**

The Gratuity scheme is a final salary Defined Benefit Plan that provides for a lump sum payment made on exit either by way of retirement, death, disability or voluntary withdrawal. The benefits are defined on the basis of final salary and the period of service and paid as lump sum at exit. The Plan design means the risks commonly affecting the liabilities and the financials results are expected to be;

Textual information (31)

Description of type of plan

The Company provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years or more are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employee's last drawn basic salary per month computed proportionately for 15 days, 22 days or the full month's salary (depending on the total years of service) multiplied by the number of years of service. The gratuity plan is a funded plan and the Company makes contributions to recognised funds in India. The Company does not fully fund the liability and maintains a target level of funding to be maintained over a period of time based on estimations of expected gratuity payments.

Textual information (32)

Description of type of plan

The Company provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years or more are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employee's last drawn basic salary per month computed proportionately for 15 days, 22 days or the full month's salary (depending on the total years of service) multiplied by the number of years of service. The gratuity plan is a funded plan and the Company makes contributions to recognised funds in India. The Company does not fully fund the liability and maintains a target level of funding to be maintained over a period of time based on estimations of expected gratuity payments.

Textual information (33)

Disclosure of employee benefits [Text Block]

Short-term employee benefits

A liability is recognized for benefits accruing to employees in respect of wages and salaries in the period the related service is rendered at the undiscounted amount of the benefit that is expected to be paid in exchange for that service.

Other employee benefits Compensated Absences

The liability for earned leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method with actuarial valuations being carried out at each balance sheet date. The benefits are discounted using the market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. Re-measurements as a result of experience adjustments and changes in actuarial assumptions are recognized in profit or loss.

The Company provides for the encashment of compensated absences with pay subject to certain rules. The employees are entitled to accumulate compensated absences subject to certain limits, for future encashment.

Accumulated leave, which is expected to be utilized within the next twelve months, is treated as short-term employee benefit and the accumulated leave expected to be carried forward beyond twelve months is treated as long-term employee benefit which are provided based on the number of days of unutilized compensated absence on the basis of an independent actuarial valuation.

A. Defined Contribution Plan:

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

Superannuation fund: The Employees are participants in a defined contribution plan and are entitled to receive benefits in respect of superannuation fund. The Company has no further obligations to the Plan beyond its monthly contributions at a specified percentage of employees' salary depending on the grade of the employee which are invested with the Life Insurance Corporation of India. The Company recognises such contributions as expense when incurred. Employees do not make any contributions to the fund.

Provident fund: The employees of the Company are entitled to receive benefits in respect of provident fund, a defined contribution plan, in which both employees and the Company make monthly contributions at a specified percentage of the covered employees' salary (currently 12 percent of employees' salary). The contributions as specified under the law are made partially to the provident fund and pension fund administered by the Regional Provident Fund Commissioner and partially to Atlas Copco Provident Fund Trust. The Company recognizes such contributions as an expense when incurred.

B. Defined Benefit Plan:

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 interest), is reflected immediately in the statement of financial position with a charge or credit recognized in other comprehensive income in the period in which they occur. Re-measurement recognized in other comprehensive income is reflected immediately in retained earnings and will not be reclassified to profit or loss. Past service cost is recognized in 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 categorized 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.

Gratuity: The Company has an obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides for a lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days, 22 days or 1 month of salary payable for each completed year of service, depending on the total period of service rendered by the employee. Vesting occurs upon completion of five years of service. The Company makes annual contribution to the fund established as a Gratuity Trust. The present value of the obligation under such defined benefit plan is determined at each Balance Sheet date based on an independent actuarial valuation carried at each balance sheet date using the projected unit credit method. The gratuity plan is funded plan and the Company makes the contributions to the recognized fund.

C. Share based payment:

Certain employees of the Company receive remuneration in the form of Stock Options (SOPs) / Share Appreciation Rights (SARs) given by the ultimate holding company (Atlas Copco AB, Sweden), for rendering services over a defined vesting period. SOPs / SARs granted are measured by reference to the fair value of the instrument at the date of grant.

The expense is recognized in the Statement of Profit and Loss with a corresponding increase to the retained earnings, as a component of equity. SOPs / SARs generally vest in a graded manner over the vesting period. The fair value determined at end of each reporting period and at the date of settlement, with any change in the fair value recognized in Statement of Profit / Loss over the vesting period of the respective tranches of such grants. The stock compensation expense is determined based on the Company's estimate of SOPs / SARs that will eventually vest.

Textual information (34)

Disclosure of employee benefits [Text Block]

Short-term employee benefits

A liability is recognized for benefits accruing to employees in respect of wages and salaries in the period the related service is rendered at the undiscounted amount of the benefit that is expected to be paid in exchange for that service.

Other employee benefits Compensated Absences

The liability for earned leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method with actuarial valuations being carried out at each balance sheet date. The benefits are discounted using the market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. Re-measurements as a result of experience adjustments and changes in actuarial assumptions are recognized in profit or loss.

The Company provides for the encashment of compensated absences with pay subject to certain rules. The employees are entitled to accumulate compensated absences subject to certain limits, for future encashment.

Accumulated leave, which is expected to be utilized within the next twelve months, is treated as short-term employee benefit and the accumulated leave expected to be carried forward beyond twelve months is treated as long-term employee benefit which are provided based on the number of days of unutilized compensated absence on the basis of an independent actuarial valuation.

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B. Defined Benefit Plan:

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 interest), is reflected immediately in the statement of financial position with a charge or credit recognized in other comprehensive income in the period in which they occur. Re-measurement recognized in other comprehensive income is reflected immediately in retained earnings and will not be reclassified to profit or loss. Past service cost is recognized in 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 categorized 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.

Gratuity: The Company has an obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides for a lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days, 22 days or 1 month of salary payable for each completed year of service, depending on the total period of service rendered by the employee. Vesting occurs upon completion of five years of service. The Company makes annual contribution to the fund established as a Gratuity Trust. The present value of the obligation under such defined benefit plan is determined at each Balance Sheet date based on an independent actuarial valuation carried at each balance sheet date using the projected unit credit method. The gratuity plan is funded plan and the Company makes the contributions to the recognized fund.

C. Share based payment:

Certain employees of the Company receive remuneration in the form of Stock Options (SOPs) / Share Appreciation Rights (SARs) given by the ultimate holding company (Atlas Copco AB, Sweden), for rendering services over a defined vesting period. SOPs / SARs granted are measured by reference to the fair value of the instrument at the date of grant.

The expense is recognized in the Statement of Profit and Loss with a corresponding increase to the retained earnings, as a component of equity. SOPs / SARs generally vest in a graded manner over the vesting period. The fair value determined at end of each reporting period and at the date of settlement, with any change in the fair value recognized in Statement of Profit / Loss over the vesting period of the respective tranches of such grants. The stock compensation expense is determined based on the Company's estimate of SOPs / SARs that will eventually vest.

[612800] Notes - Borrowing costs

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[700100] Notes - Key managerial personnels and directors remuneration and other information**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

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

Key managerial personnels and directors [Axis]	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 key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	JAMSHED KAIKOBAD DELVADAVALA	ROLF HANS OLA MEYER	GIOVANNI VALENT	CECILIA INGRID M A R I A SANDBERG
Director identification number of key managerial personnel or director	00047470	01385028	07207866	07886753
Permanent account number of key managerial personnel or director	AACPD7997F		AXJPV8193M	
Date of birth of key managerial personnel or director	08/02/1948	07/07/1960	21/06/1953	09/01/1968
Designation of key managerial personnel or director	Director	Director	Managing Director	Director
Qualification of key managerial personnel or director	Graduate	Graduate	Graduate	Graduate
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	7.87	0
Perquisites key managerial personnel or director	0	0	1.34	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	9.21	0
Sitting fees key managerial personnel or director	0.08	0	0	0
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	1.25	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	1.33	0	9.21	0

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(2)

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

Key managerial personnels and directors [Axis]	5		6		7	
	01/04/2018 to 31/03/2019		01/04/2018 to 31/03/2019		01/04/2018 to 31/03/2019	
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]						
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]						
Name of key managerial personnel or director	NEVILLE KERSI GOLWALLA	U M E S H MADANLAL OZA	MAHESH SHRIKANT KULKARNI			
Director identification number of key managerial personnel or director	08225145					
Permanent account number of key managerial personnel or director		AAJPO2034K	ABXPK1233F			
Date of birth of key managerial personnel or director	20/10/1982					
Designation of key managerial personnel or director	Additional Director	Company Secretary	CFO			
Qualification of key managerial personnel or director	Graduate	Company Secretary	Professional			
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 1			
Key managerial personnel or director remuneration [Abstract]						
Gross salary to key managerial personnel or director [Abstract]						
Salary key managerial personnel or director	0	2.51	7.85			
Perquisites key managerial personnel or director	0	0	0.25			
Profits in lieu of salary key managerial personnel or director	0	0	0			
Gross salary to key managerial personnel or director	0	2.51	8.1			
Sitting fees key managerial personnel or director	0.13	0	0			
Stock option key managerial personnel or director	0	0	0			
Sweat equity key managerial personnel or director	0	0	0			
Commission as percentage of profit key managerial personnel or director	0	0	0			
Other commission key managerial personnel or director	0.6	0	0			
Other compensation key managerial personnel or director	0	0	0			
Total key managerial personnel or director remuneration	0.73	2.51	8.1			

[612200] Notes - Leases**Disclosure of finance lease and operating lease by lessee [Table]**

..(1)

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

Maturity [Axis]	Not later than one year [Member]		Later than one year and not later than five years [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Disclosure of finance lease and operating lease by lessee [Abstract]				
Disclosure of finance lease and operating lease by lessee [Line items]				
Minimum finance lease payments payable	139.48	81.34	83.56	82.28

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	Yes	Yes
Disclosure of finance lease and operating lease by lessee [TextBlock]		
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 Millions of INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

[613100] Notes - Effects of changes in foreign exchange rates

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	22,533.05	21,574.82
Revenue from sale of services	(A) 4,240.08	(B) 2,777.99
Total revenue from operations other than finance company	26,773.13	24,352.81
Total revenue from operations	26,773.13	24,352.81
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	1.82	3.62
Interest on other current investments	0	4.21
Total interest income on current investments	1.82	7.83
Total interest income	1.82	7.83
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from others	175.49	116.58
Total dividend income current investments	175.49	116.58
Total dividend income	175.49	116.58
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Net gain (loss) on foreign currency translation	30.95	0
Total net gain/loss on foreign currency fluctuations treated as other income	30.95	0
Excess provisions written back	(C) 76.36	(D) 183.27
Miscellaneous other non-operating income	41.4	39.08
Total other non-operating income	148.71	222.35
Total other income	326.02	346.76
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense current loans [Abstract]		
Interest expense current loans, banks	0.18	0.15
Interest expense current loans, others	19.07	33.45
Total interest expense current loans	19.25	33.6
Total interest expense	19.25	33.6
Other borrowing costs	32.27	23.23
Total finance costs	51.52	56.83
Employee benefit expense [Abstract]		
Salaries and wages	2,201.16	1,838.01
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	229.06	172.47
Total contribution to provident and other funds	229.06	172.47
Employee share based payment [Abstract]		
Employee share based payment- Equity settled	18.97	98.41
Total employee share based payment	18.97	98.41
Other employee related expenses	238.94	214.94
Total employee benefit expense	2,688.13	2,323.83
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	211.45	244.74
Amortisation expense	46.46	23.14
Total depreciation, depletion and amortisation expense	257.91	267.88
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	101.5	96.38

Power and fuel	58.17	52.47
Rent	291.91	216.07
Repairs to building	37.74	29.62
Repairs to machinery	12.04	12.55
Insurance	33.77	33.33
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	13.49	2.36
Total rates and taxes excluding taxes on income	13.49	2.36
Telephone postage	32.19	44.38
Printing stationery	41.38	26.77
Travelling conveyance	470.18	365.18
Legal professional charges	549.34	454.85
Training recruitment expenses	133.15	90.72
Safety security expenses	28.64	26.54
Directors sitting fees	0	0
Advertising promotional expenses	42.21	42.43
Commission paid other selling agents	71.95	100.98
Cost repairs maintenance other assets	38.4	31.74
Cost transportation [Abstract]		
Cost freight	511.38	411.33
Total cost transportation	511.38	411.33
Cost technical services	184.55	174.56
Impairment loss on financial assets [Abstract]		
Impairment loss on financial assets trade receivables	70.27	104.48
Total impairment loss on financial assets	70.27	104.48
Impairment loss on non financial assets [Abstract]		
Impairment loss on intangible assets	2.72	5.04
Total impairment loss on non-financial assets	2.72	5.04
Net provisions charged [Abstract]		
Provision warranty claims created	18.1	0
Other provisions created	(E) 196.59	(F) 37.79
Total net provisions charged	214.69	37.79
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	4.73	4.57
Total payments to auditor	4.73	4.57
CSR expenditure	60.33	33.79
Miscellaneous expenses	(G) 1,002.94	(H) 1,290.57
Total other expenses	4,007.67	3,688.5
Current tax [Abstract]		
Current tax pertaining to previous years	1,648.98	1,707.02
Total current tax	1,648.98	1,707.02

Footnotes

(A) Sale of Services : 3750.62 Other operating revenues (Refer note 18.02 below) : 489.46

(B) Sale of Services : 2324.02 Other operating revenues (Refer note 18.02 below) : 453.97

(C) Creditors / Liabilities / Provisions written back : 76.36 Warranty Provision written back : 0

(D) Creditors / Liabilities / Provisions written back : 164.33 Warranty Provision written back : 18.94

(E) Provision for contingencies : 176.52 Provision for bad debts : 20.07

(F) Provision for contingencies : 37.79 Provision for bad debts : 0

(G) Excise duty relating to increase/decrease in finished goods & others : 0 Royalty (including cess thereon) : 489.14 Expenses on service jobs : 333.55 Net loss on foreign currency transactions and translation : 0 Provision for penalties on late delivery : 21.7 Other external and sundry services : 125.95 Miscellaneous expenses : 41.62 Excise Duty : 0

(H) Excise duty relating to increase/decrease in finished goods & others : -80.81 Royalty (including cess thereon) : 503.25 Expenses on service jobs : 271.64 Net loss on foreign currency transactions and translation : 48.82 Provision for penalties on late delivery : 11.5 Other external and sundry services : 115.57 Miscellaneous expenses : 80.43 Excise Duty : 340.17

[613200] Notes - Cash flow statement

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	374.01	437.53	203.35
Cash and cash equivalents	374.01	437.53	
Income taxes paid (refund), classified as operating activities	1,577.94	2,057.83	
Total income taxes paid (refund)	1,577.94	2,057.83	

[500200] Notes - Additional information statement of profit and loss

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	233.39	-563.07
Changes in inventories of work-in-progress	-145.01	4.83
Changes in inventories of stock-in-trade	-631.85	500.4
Changes in other inventories	-42.12	-55.41
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-585.59	-113.25
Domestic sale manufactured goods	22,533.05	21,574.82
Total domestic turnover goods, gross	22,533.05	21,574.82
Total revenue from sale of products	22,533.05	21,574.82
Domestic revenue services	4,240.08	2,777.99
Total revenue from sale of services	(A) 4,240.08	(B) 2,777.99
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

Footnotes

(A) Sale of Services : 3750.62 Other operating revenues (Refer note 18.02 below) : 489.46

(B) Sale of Services : 2324.02 Other operating revenues (Refer note 18.02 below) : 453.97

[611200] Notes - Fair value measurement**Disclosure of fair value measurement of liabilities [Table]**

..(1)

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

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
Classes of liabilities [Axis]	1			1
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Liabilities	4,113.38	3,756.76	0	4,113.38
Description of valuation techniques used in fair value measurement, liabilities	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	-356.62	-3,756.76		-356.62
Total increase (decrease) in fair value measurement, liabilities	356.62	3,756.76		356.62
Liabilities at end of period	4,113.38	3,756.76	0	4,113.38
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member	Refer to child member		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member	Refer to child member		Refer to child member

Disclosure of fair value measurement of liabilities [Table]

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of liabilities [Axis]	1			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		Level 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 liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Liabilities	3,756.76	0	4,113.38	3,756.76
Description of valuation techniques used in fair value measurement, liabilities	Refer to child member		Textual information (35) [See below]	Textual information (36) [See below]
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Losses (gains) recognised in profit or loss, fair value measurement, liabilities	-3,756.76		-356.62	-3,756.76
Total increase (decrease) in fair value measurement, liabilities	3,756.76		356.62	3,756.76
Liabilities at end of period	3,756.76	0	4,113.38	3,756.76
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member		Textual information (37) [See below]	Textual information (38) [See below]
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member		Textual information (39) [See below]	Textual information (40) [See below]

Disclosure of fair value measurement of liabilities [Table]

..(3)

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

Measurement [Axis]	Recurring fair value measurement [Member]
Classes of liabilities [Axis]	1
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]
	31/03/2017
Disclosure of fair value measurement of liabilities [Abstract]	
Disclosure of fair value measurement of liabilities [Line items]	
Liabilities	0
Reconciliation of changes in fair value measurement, liabilities [Abstract]	
Liabilities at end of period	0

Disclosure of fair value measurement of assets [Table]

..(1)

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

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
Classes of assets [Axis]	Classes of assets [Member]			Classes of assets [Member]
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	3,931.53	3,291.74	0	3,931.53
Description of valuation techniques used in fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	639.79	3,291.74		639.79
Total increase (decrease) in fair value measurement, assets	639.79	3,291.74		639.79
Assets at end of period	3,931.53	3,291.74	0	3,931.53
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member

Disclosure of fair value measurement of assets [Table]

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Classes of assets [Member]		Trading equity securities [Member]	
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		All levels of fair value hierarchy [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	3,291.74	0	3,931.53	3,291.74
Description of valuation techniques used in fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	3,291.74		639.79	3,291.74
Total increase (decrease) in fair value measurement, assets	3,291.74		639.79	3,291.74
Assets at end of period	3,291.74	0	3,931.53	3,291.74
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member

Disclosure of fair value measurement of assets [Table]

..(3)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Trading equity securities [Member]			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]	Level 1 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	0	3,931.53	3,291.74	0
Description of valuation techniques used in fair value measurement, assets		Textual information (41) [See below]	Textual information (42) [See below]	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets		639.79	3,291.74	
Total increase (decrease) in fair value measurement, assets		639.79	3,291.74	
Assets at end of period	0	3,931.53	3,291.74	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		Textual information (43) [See below]	Textual information (44) [See below]	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		Textual information (45) [See below]	Textual information (46) [See below]	

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

Textual information (35)

Description of valuation techniques used in fair value measurement, liabilities

The management assessed that the fair values of short term financial assets and liabilities significantly approximate their carrying amounts largely due to the short - term maturities of these instruments. The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction among willing parties, other than in a forced or liquidation sale. The Company determines fair values of financial assets and financial liabilities by discounting the contractual cash inflows/outflows using prevailing interest rates of financial instruments with similar terms. The initial measurement of financial assets and financial liabilities is at fair value. The fair value of investment is determined using quoted net assets value from the fund. Further, the subsequent measurement of all financial assets and liabilities is at amortised cost, using the effective interest method.

Textual information (36)

Description of valuation techniques used in fair value measurement, liabilities

The management assessed that the fair values of short term financial assets and liabilities significantly approximate their carrying amounts largely due to the short - term maturities of these instruments. The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction among willing parties, other than in a forced or liquidation sale. The Company determines fair values of financial assets and financial liabilities by discounting the contractual cash inflows/outflows using prevailing interest rates of financial instruments with similar terms. The initial measurement of financial assets and financial liabilities is at fair value. The fair value of investment is determined using quoted net assets value from the fund. Further, the subsequent measurement of all financial assets and liabilities is at amortised cost, using the effective interest method.

Textual information (37)

Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities

The management assessed that the fair values of short term financial assets and liabilities significantly approximate their carrying amounts largely due to the short - term maturities of these instruments. The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction among willing parties, other than in a forced or liquidation sale. The Company determines fair values of financial assets and financial liabilities by discounting the contractual cash inflows/outflows using prevailing interest rates of financial instruments with similar terms. The initial measurement of financial assets and financial liabilities is at fair value. The fair value of investment is determined using quoted net assets value from the fund. Further, the subsequent measurement of all financial assets and liabilities is at amortised cost, using the effective interest method.

Textual information (38)

Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities

The management assessed that the fair values of short term financial assets and liabilities significantly approximate their carrying amounts largely due to the short - term maturities of these instruments. The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction among willing parties, other than in a forced or liquidation sale. The Company determines fair values of financial assets and financial liabilities by discounting the contractual cash inflows/outflows using prevailing interest rates of financial instruments with similar terms. The initial measurement of financial assets and financial liabilities is at fair value. The fair value of investment is determined using quoted net assets value from the fund. Further, the subsequent measurement of all financial assets and liabilities is at amortised cost, using the effective interest method.

Textual information (39)

Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities

The management assessed that the fair values of short term financial assets and liabilities significantly approximate their carrying amounts largely due to the short - term maturities of these instruments. The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction among willing parties, other than in a forced or liquidation sale. The Company determines fair values of financial assets and financial liabilities by discounting the contractual cash inflows/outflows using prevailing interest rates of financial instruments with similar terms. The initial measurement of financial assets and financial liabilities is at fair value. The fair value of investment is determined using quoted net assets value from the fund. Further, the subsequent measurement of all financial assets and liabilities is at amortised cost, using the effective interest method.

Textual information (40)

Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities

The management assessed that the fair values of short term financial assets and liabilities significantly approximate their carrying amounts largely due to the short - term maturities of these instruments. The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction among willing parties, other than in a forced or liquidation sale. The Company determines fair values of financial assets and financial liabilities by discounting the contractual cash inflows/outflows using prevailing interest rates of financial instruments with similar terms. The initial measurement of financial assets and financial liabilities is at fair value. The fair value of investment is determined using quoted net assets value from the fund. Further, the subsequent measurement of all financial assets and liabilities is at amortised cost, using the effective interest method.

Textual information (41)

Description of valuation techniques used in fair value measurement, assets

The management assessed that the fair values of short term financial assets and liabilities significantly approximate their carrying amounts largely due to the short - term maturities of these instruments. The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction among willing parties, other than in a forced or liquidation sale. The Company determines fair values of financial assets and financial liabilities by discounting the contractual cash inflows/outflows using prevailing interest rates of financial instruments with similar terms. The initial measurement of financial assets and financial liabilities is at fair value. The fair value of investment is determined using quoted net assets value from the fund. Further, the subsequent measurement of all financial assets and liabilities is at amortised cost, using the effective interest method.

Textual information (42)

Description of valuation techniques used in fair value measurement, assets

The management assessed that the fair values of short term financial assets and liabilities significantly approximate their carrying amounts largely due to the short - term maturities of these instruments. The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction among willing parties, other than in a forced or liquidation sale. The Company determines fair values of financial assets and financial liabilities by discounting the contractual cash inflows/outflows using prevailing interest rates of financial instruments with similar terms. The initial measurement of financial assets and financial liabilities is at fair value. The fair value of investment is determined using quoted net assets value from the fund. Further, the subsequent measurement of all financial assets and liabilities is at amortised cost, using the effective interest method.

Textual information (43)

Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets

The management assessed that the fair values of short term financial assets and liabilities significantly approximate their carrying amounts largely due to the short - term maturities of these instruments. The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction among willing parties, other than in a forced or liquidation sale. The Company determines fair values of financial assets and financial liabilities by discounting the contractual cash inflows/outflows using prevailing interest rates of financial instruments with similar terms. The initial measurement of financial assets and financial liabilities is at fair value. The fair value of investment is determined using quoted net assets value from the fund. Further, the subsequent measurement of all financial assets and liabilities is at amortised cost, using the effective interest method.

Textual information (44)

Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets

The management assessed that the fair values of short term financial assets and liabilities significantly approximate their carrying amounts largely due to the short - term maturities of these instruments. The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction among willing parties, other than in a forced or liquidation sale. The Company determines fair values of financial assets and financial liabilities by discounting the contractual cash inflows/outflows using prevailing interest rates of financial instruments with similar terms. The initial measurement of financial assets and financial liabilities is at fair value. The fair value of investment is determined using quoted net assets value from the fund. Further, the subsequent measurement of all financial assets and liabilities is at amortised cost, using the effective interest method.

Textual information (45)

Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets

The management assessed that the fair values of short term financial assets and liabilities significantly approximate their carrying amounts largely due to the short - term maturities of these instruments. The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction among willing parties, other than in a forced or liquidation sale. The Company determines fair values of financial assets and financial liabilities by discounting the contractual cash inflows/outflows using prevailing interest rates of financial instruments with similar terms. The initial measurement of financial assets and financial liabilities is at fair value. The fair value of investment is determined using quoted net assets value from the fund. Further, the subsequent measurement of all financial assets and liabilities is at amortised cost, using the effective interest method.

Textual information (46)

Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets

The management assessed that the fair values of short term financial assets and liabilities significantly approximate their carrying amounts largely due to the short - term maturities of these instruments. The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction among willing parties, other than in a forced or liquidation sale. The Company determines fair values of financial assets and financial liabilities by discounting the contractual cash inflows/outflows using prevailing interest rates of financial instruments with similar terms. The initial measurement of financial assets and financial liabilities is at fair value. The fair value of investment is determined using quoted net assets value from the fund. Further, the subsequent measurement of all financial assets and liabilities is at amortised cost, using the effective interest method.

[613300] Notes - Operating segments

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

[610700] Notes - Business combinations

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[610800] Notes - Related party**Disclosure of transactions between related parties [Table]**

..(1)

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

Categories of related parties [Axis]	Parent [Member]		Entities with joint control or significant influence over entity [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	ATLAS COPCO AB	ATLAS COPCO AB	Atlas Copco (Wuxi) Compressor Co., Ltd.	Atlas Copco (Wuxi) Compressor Co., Ltd.
Country of incorporation or residence of related party	SWEDEN	SWEDEN	CHINA	CHINA
Description of nature of transactions with related party	Income from Services	Income from Services	As Bifurcated	As Bifurcated
Description of nature of related party relationship	Holding company	Holding company	Fellow Subsidiary Company	Fellow Subsidiary Company
Related party transactions [Abstract]				
Purchases of goods related party transactions			1,051.03	958.3
Revenue from sale of goods related party transactions			16.89	5.67
Purchases of property and other assets, related party transactions			0.12	
Services received related party transactions	32.82	53.71		
Revenue from rendering of services related party transactions	41.57	38.74	190.89	112.72
Provision of guarantees or collateral by entity related party transactions			0.31	0.16
Other related party transactions income		1.14	0.12	
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	10	5.94	243.68	373.57
Amounts receivable related party transactions	7.1	4.83	20.92	38.56
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	3		4	
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	Atlas Copco Airpower n.v.	Atlas Copco Airpower n.v.	Power Tools Distribution n.v.	Power Tools Distribution n.v.
Country of incorporation or residence of related party	BELGIUM	BELGIUM	BELGIUM	BELGIUM
Description of nature of transactions with related party	As Bifurcated	As Bifurcated	As Bifurcated	As Bifurcated
Description of nature of related party relationship	Fellow Subsidiary Company	Fellow Subsidiary Company	Fellow Subsidiary Company	Fellow Subsidiary Company
Related party transactions [Abstract]				
Purchases of goods related party transactions	3,842.64	3,706.46	1,457.11	1,586.31
Revenue from sale of goods related party transactions	476.28	589.91	476.73	365.12
Purchases of property and other assets, related party transactions	4.94		19.15	13.46
Services received related party transactions	95.4			
Revenue from rendering of services related party transactions	482.82	389.19	0.25	0.21
Provision of guarantees or collateral by entity related party transactions	29.07	41.17		
Other related party transactions expense	0.98	1.37		
Other related party transactions income	460.81	473.17	77.13	75.74
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	1,008.27	1,115.13	335.14	291.95
Amounts receivable related party transactions	194.45	280.18	209.03	117.16
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	5		6	
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	Atlas Copco South Africa (Pty) Ltd.	Atlas Copco South Africa (Pty) Ltd.	Atlas Copco Drilling Solutions LLC	Atlas Copco Drilling Solutions LLC
Country of incorporation or residence of related party	SOUTH AFRICA	SOUTH AFRICA	UNITED STATES	UNITED STATES
Description of nature of transactions with related party	As Bifurcated	As Bifurcated	As Bifurcated	As Bifurcated
Description of nature of related party relationship	Fellow Subsidiary Company	Fellow Subsidiary Company	Fellow Subsidiary Company	Fellow Subsidiary Company
Related party transactions [Abstract]				
Purchases of goods related party transactions		0.01		104.88
Revenue from sale of goods related party transactions	42.1	460.9		71.22
Services received related party transactions				10
Revenue from rendering of services related party transactions				135.8
Other related party transactions income		1.44		19.56
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	13.4	54.82	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(4)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	7		8	
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	Atlas Copco Rock Drills AB	Atlas Copco Rock Drills AB	Atlas Copco (South East Asia) Pte. Ltd.	Atlas Copco (South East Asia) Pte. Ltd.
Country of incorporation or residence of related party	SWEDEN	SWEDEN	SINGAPORE	SINGAPORE
Description of nature of transactions with related party	As Bifurcated	As Bifurcated	As Bifurcated	As Bifurcated
Description of nature of related party relationship	Fellow Subsidiary Company	Fellow Subsidiary Company	Fellow Subsidiary Company	Fellow Subsidiary Company
Related party transactions [Abstract]				
Purchases of goods related party transactions		559		
Revenue from sale of goods related party transactions		641.8		19.5
Purchases of property and other assets, related party transactions		2.02	2.74	
Services received related party transactions		73.82		9.25
Revenue from rendering of services related party transactions		169.9	0.05	
Provision of guarantees or collateral by entity related party transactions		0.05		
Other related party transactions income		134.77	1.03	12.14
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	6.39
Amounts receivable related party transactions	0	0.15	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(5)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	9		10	
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	Atlas Services East OMC Copco Middle East OMC	Atlas Copco Services Middle East OMC	Atlas Eastern Limited Copco Africa	Atlas Copco Eastern Africa Limited
Country of incorporation or residence of related party	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES	KENYA	KENYA
Description of nature of transactions with related party	As Bifurcated	As Bifurcated	As Bifurcated	As Bifurcated
Description of nature of related party relationship	Fellow Subsidiary Company	Fellow Subsidiary Company	Fellow Subsidiary Company	Fellow Subsidiary Company
Related party transactions [Abstract]				
Purchases of goods related party transactions	0.4	1.14		
Revenue from sale of goods related party transactions	15.34		5.54	16.59
Purchases of property and other assets, related party transactions	3.28			
Services received related party transactions		2.69		
Revenue from rendering of services related party transactions	35.15	5.26	0.03	
Provision of guarantees or collateral by entity related party transactions	4.17	22.96		
Other related party transactions expense	7.72		0.93	
Other related party transactions income		9.57		0.17
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	8.55	3.98	0.03	0
Amounts receivable related party transactions	8.66	0.48	0.03	1.22
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(6)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	11		12	
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	JSC Atlas Copco	JSC Atlas Copco	Atlas Copco Business Services n.v.	Atlas Copco Business Services n.v.
Country of incorporation or residence of related party	RUSSIAN FEDERATION	RUSSIAN FEDERATION	BELGIUM	BELGIUM
Description of nature of transactions with related party	As Bifurcated	As Bifurcated	As Bifurcated	As Bifurcated
Description of nature of related party relationship	Fellow Subsidiary Company	Fellow Subsidiary Company	Fellow Subsidiary Company	Fellow Subsidiary Company
Related party transactions [Abstract]				
Purchases of goods related party transactions		0.14		
Revenue from sale of goods related party transactions		100		
Services received related party transactions			165.44	284.88
Revenue from rendering of services related party transactions		0.05	48.49	29.31
Other related party transactions income		5.78		
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	-2.66	13.67
Amounts receivable related party transactions	0	0	5.44	5.02
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(7)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	13		14	
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	Atlas Copco Finance Belgium BVBA	Atlas Copco Finance Belgium BVBA	Atlas Copco Services East SPC	Atlas Copco Services Middle East SPC
Country of incorporation or residence of related party	BELGIUM	BELGIUM	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES
Description of nature of transactions with related party	As Bifurcated	As Bifurcated	As Bifurcated	As Bifurcated
Description of nature of related party relationship	Fellow Subsidiary Company	Fellow Subsidiary Company	Fellow Subsidiary Company	Fellow Subsidiary Company
Related party transactions [Abstract]				
Revenue from sale of goods related party transactions				67.13
Revenue from rendering of services related party transactions				1.14
Other related party transactions income	6.12	4.92		1.96
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	3.51
Amounts receivable related party transactions	0	0	0	11.99
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(8)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	15		16	
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	Atlas Copco Korea Co., Ltd.	Atlas Copco Korea Co., Ltd.	Atlas Copco Comptec LLC	Atlas Copco Comptec LLC
Country of incorporation or residence of related party	KOREA, REPUBLIC OF	KOREA, REPUBLIC OF	UNITED STATES	UNITED STATES
Description of nature of transactions with related party	As Bifurcated	As Bifurcated	As Bifurcated	As Bifurcated
Description of nature of related party relationship	Fellow Subsidiary Company	Fellow Subsidiary Company	Fellow Subsidiary Company	Fellow Subsidiary Company
Related party transactions [Abstract]				
Purchases of goods related party transactions			366.97	350.13
Revenue from sale of goods related party transactions	1.14	62.18	15.42	18.62
Revenue from rendering of services related party transactions	2.64	0.38	50.12	12.2
Other related party transactions expense			0.81	
Other related party transactions income		1.08	4.32	6.12
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	61.27	25.02
Amounts receivable related party transactions	0.83	0.02	291.13	6.83
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(9)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	17		18	
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	Construction Tools PC AB	Construction Tools PC AB	Mining, Rock Excavation and Construction LLC	Mining, Rock Excavation and Construction LLC
Country of incorporation or residence of related party	SWEDEN	SWEDEN	UNITED STATES	UNITED STATES
Description of nature of transactions with related party	As Bifurcated	As Bifurcated	As Bifurcated	As Bifurcated
Description of nature of related party relationship	Fellow Subsidiary Company	Fellow Subsidiary Company	Fellow Subsidiary Company	Fellow Subsidiary Company
Related party transactions [Abstract]				
Purchases of goods related party transactions		13.03		
Revenue from sale of goods related party transactions		0.36		105.46
Services received related party transactions		1.24		
Revenue from rendering of services related party transactions		3.46		
Provision of guarantees or collateral by entity related party transactions		0.11		
Other related party transactions income		30.4		7.96
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(10)

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

Categories of related parties [Axis] Related party [Axis]	Entities with joint control or significant influence over entity [Member]			
	19		20	
	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	Atlas Copco A.D.	Atlas Copco A.D.	Atlas Copco Mafi-Trench Company LLC	Atlas Copco Mafi-Trench Company LLC
Country of incorporation or residence of related party	SWEDEN	SWEDEN	UNITED STATES	UNITED STATES
Description of nature of transactions with related party	As Bifurcated	As Bifurcated	As Bifurcated	As Bifurcated
Description of nature of related party relationship	Fellow Subsidiary Company	Fellow Subsidiary Company	Fellow Subsidiary Company	Fellow Subsidiary Company
Related party transactions [Abstract]				
Purchases of goods related party transactions			0.17	
Revenue from sale of goods related party transactions		3.91		22.68
Purchases of property and other assets, related party transactions			4.44	
Services received related party transactions			5.64	
Revenue from rendering of services related party transactions			69.48	19.98
Other related party transactions income		0.33	2.08	7.51
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0.11	4.98
Amounts receivable related party transactions	0	0	1.84	9.2
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(11)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	21		22	
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	Atlas Copco BLM S.r.l.	Atlas Copco BLM S.r.l.	Atlas Copco Ghana Ltd.	Atlas Copco Ghana Ltd.
Country of incorporation or residence of related party	ITALY	ITALY	GHANA	GHANA
Description of nature of transactions with related party	As Bifurcated	As Bifurcated	As Bifurcated	As Bifurcated
Description of nature of related party relationship	Fellow Subsidiary Company	Fellow Subsidiary Company	Fellow Subsidiary Company	Fellow Subsidiary Company
Related party transactions [Abstract]				
Purchases of goods related party transactions	1.31	0.29		
Revenue from sale of goods related party transactions				4.2
Services received related party transactions	0.02	0.09		
Revenue from rendering of services related party transactions	0.06	1.99		
Other related party transactions income		3.12		0.4
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0.48	0	0	0
Amounts receivable related party transactions	0	0.45	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(12)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	23		24	
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	Atlas Copco Industrial SA Proprietary Limited	Atlas Copco Industrial SA Proprietary Limited	Atlas Copco Compressors LLC	Atlas Copco Compressors LLC
Country of incorporation or residence of related party	SOUTH AFRICA	SOUTH AFRICA	UNITED STATES	UNITED STATES
Description of nature of transactions with related party	As Bifurcated	As Bifurcated	As Bifurcated	As Bifurcated
Description of nature of related party relationship	Fellow Subsidiary Company	Fellow Subsidiary Company	Fellow Subsidiary Company	Fellow Subsidiary Company
Related party transactions [Abstract]				
Purchases of goods related party transactions				0.17
Revenue from sale of goods related party transactions			247.97	208.81
Services received related party transactions	0.02			
Revenue from rendering of services related party transactions			35.49	37.39
Provision of guarantees or collateral by entity related party transactions			0.7	0.01
Other related party transactions expense			0.29	
Other related party transactions income		0.26		0.64
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0.02	0.03	0.13
Amounts receivable related party transactions	0	0	63.15	61.98
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(13)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	25		26	
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	Atlas Copco Energas GmbH	Atlas Copco Energas GmbH	Fuji Industrial Technique Co., Ltd.	Fuji Industrial Technique Co., Ltd.
Country of incorporation or residence of related party	GERMANY	GERMANY	JAPAN	JAPAN
Description of nature of transactions with related party	As Bifurcated	As Bifurcated	As Bifurcated	As Bifurcated
Description of nature of related party relationship	Fellow Subsidiary Company	Fellow Subsidiary Company	Fellow Subsidiary Company	Fellow Subsidiary Company
Related party transactions [Abstract]				
Purchases of goods related party transactions	61.1	121.13	24.96	14.52
Revenue from sale of goods related party transactions	24.81	197.46		
Purchases of property and other assets, related party transactions			0.45	
Services received related party transactions	1.09			
Revenue from rendering of services related party transactions	52.08	43.64		
Other related party transactions income	57.21	6.53	0.02	
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	15.13	8.6	0	4.1
Amounts receivable related party transactions	83.93	83.93	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(14)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	27		28	
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	Atlas Copco Compressor AB	Atlas Copco Compressor AB	JSC Atlas Copco	JSC Atlas Copco
Country of incorporation or residence of related party	SWEDEN	SWEDEN	RUSSIAN FEDERATION	RUSSIAN FEDERATION
Description of nature of transactions with related party	As Bifurcated	As Bifurcated	As Bifurcated	As Bifurcated
Description of nature of related party relationship	Fellow Subsidiary Company	Fellow Subsidiary Company	Fellow Subsidiary Company	Fellow Subsidiary Company
Related party transactions [Abstract]				
Purchases of goods related party transactions				0.14
Revenue from sale of goods related party transactions				100
Revenue from rendering of services related party transactions	0.5	0.1	0.06	0.05
Other related party transactions expense	0.15			
Other related party transactions income				5.78
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0.03	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(15)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	29		30	
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	EPIROC MINING INDIA LIMITED	EPIROC MINING INDIA LIMITED	Atlas Copco Compresseurs S.A.S	Atlas Copco Compresseurs S.A.S
Country of incorporation or residence of related party	INDIA	INDIA	FRANCE	FRANCE
Permanent account number of related party	AAECE7216R	AAECE7216R		
CIN of related party	U29309PN2017PLC171542	U29309PN2017PLC171542		
Description of nature of transactions with related party	As Bifurcated	As Bifurcated	As Bifurcated	As Bifurcated
Description of nature of related party relationship	Fellow Company Subsidiary	Fellow Company Subsidiary	Fellow Company Subsidiary	Fellow Company Subsidiary
Related party transactions [Abstract]				
Purchases of goods related party transactions	102.44	162.33		
Revenue from sale of goods related party transactions	9.27	0.05		
Revenue from rendering of services related party transactions	3.34	3.19	0.18	
Other related party transactions income	10.01		3.12	
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	47.32	0	3.65
Amounts receivable related party transactions	5.46	20.72	0.17	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(16)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]	
	31	
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	VARISCO S.r.l	VARISCO S.r.l
Country of incorporation or residence of related party	ITALY	ITALY
Description of nature of transactions with related party	As Bifurcated	As Bifurcated
Description of nature of related party relationship	Fellow Subsidiary Company	Fellow Subsidiary Company
Related party transactions [Abstract]		
Purchases of goods related party transactions	0.14	
Revenue from rendering of services related party transactions	12.43	9.62
Other related party transactions income	2.04	
Other related party transactions contribution received	0	0
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	0	0.39
Amounts receivable related party transactions	2.41	2.25
Outstanding commitments made by entity, related party transactions	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	No	No
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

[611700] Notes - Other provisions, contingent liabilities and contingent assets**Disclosure of other provisions [Table]**

..(1)

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

Classes of other provisions [Axis]	Provision for taxes other than income tax [Member]		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of other provisions [Abstract]			
Disclosure of other provisions [Line items]			
Reconciliation of changes in other provisions [Abstract]			
Changes in other provisions [Abstract]			
Other increase decrease in other provisions	-75.28	1,013.14	
Total changes in other provisions	-75.28	1,013.14	
Other provisions at end of period	937.86	1,013.14	0

Disclosure of contingent liabilities [Table]

..(1)

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

Classes of contingent liabilities [Axis]	Warranty contingent liability [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	Contingent liability pertaining to continuing and demerged business	Contingent liability pertaining to continuing and demerged business
Estimated financial effect of contingent liabilities	4,644.63	4,367.61

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of other provisions [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes

[700200] Notes - Corporate social responsibility**Classification of CSR spending [Table]**

..(1)

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

Classification of CSR spending [Axis]	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 CSR spending [Abstract]				
Details of CSR spent during financial year [Abstract]				
Manner in which amount CSR spent during financial year [Abstract]				
Manner in which amount CSR spent during financial year [Line items]				
CSR project or activity identified	Provision for safe drinking water	Promotion of Health Care, eradication of Hunger, Poverty and Malnutrition	Promotion of Health Care	Promoting Education (Including Girls Education)
Sector in which project is covered	Safe drinking water	Education	Health care	Education
Name of state or union territory where projects or programs was undertaken	Maharashtra	Maharashtra	Uttar Pradesh	Maharashtra
Budget amount outlay project or program wise	37.35	7.29	8.76	3.24
Amount spent on projects or programs [Abstract]				
Direct expenditure on projects or programs	35.5	7.29	8.76	3.24
Overheads on projects or programs	1.85			
Total amount spent on projects or programs	37.35	7.29	8.76	3.24
Mode of amount spent	By Trusts/Societies/Section 8 company set up by company itself	By Trusts/Societies/Section 8 company set up by company itself	Directly by company	By Trusts/Societies/Section 8 company set up by company itself

Classification of CSR spending [Table]

..(2)

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

Classification of CSR spending [Axis]	5	6
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of CSR spending [Abstract]		
Details of CSR spent during financial year [Abstract]		
Manner in which amount CSR spent during financial year [Abstract]		
Manner in which amount CSR spent during financial year [Line items]		
CSR project or activity identified	Measures for Reducing Inequality	Environmental Sustainability
Sector in which project is covered	Gender equality	Environmental sustainability
Name of state or union territory where projects or programs was undertaken	Maharashtra	Maharashtra
Budget amount outlay project or program wise	0.18	2
Amount spent on projects or programs [Abstract]		
Direct expenditure on projects or programs	0.18	2
Total amount spent on projects or programs	0.18	2
Mode of amount spent	By Trusts/Societies/Section 8 company set up by company itself	By Trusts/Societies/Section 8 company set up by company itself

Disclosure of net profits for last three financial years [Table]

..(1)

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

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2017-2018	2016-2017	2015-2016
Profit before tax of financial year	4,946.38	3,616.78	5,279
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	4,946.38	3,616.78	8,854.85

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

	01/04/2018 to 31/03/2019
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	Yes
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (47) [See below]
Average net profit for last three financial years	5,806
Prescribed CSR expenditure	116.12
Amount CSR to be spent for financial year	116.12
Amount CSR spent for financial year	60.33
Amount spent in local area	48.21
Amount unspent CSR	55.79
Details of implementing agency	Atlas Copco Charitable Foundation

Textual information (47)

Details CSR policy [Text Block]

ANNEXURE B TO THE DIRECTORS' REPORT FOR THE YEAR ENDED 31st MARCH 2019.

ANNUAL REPORT ON CSR ACTIVITIES FOR THE FINANCIAL YEAR 2018-19

Your Company is committed to operate and grow its business in a socially responsible way. The Company's Corporate Social Responsibility (CSR) policy is available on the website at www.atlascopco.com.

1. CSR Policy of the Company

VISION

"To actively contribute to the social and economic development of the communities/regions in which we operate. While doing so, build a better, sustainable way of life for the weaker sections of society and raise the country's human development index."

BACKGROUND & INTRODUCTION

The Company would carry out the Corporate Social Responsibility (CSR) activities through the Atlas Copco Charitable Foundation (Foundation), a charitable trust established by the Company in 2006 with the sole objective to support the CSR objectives of the Company. Atlas Copco would also join hands with other Non-Government Organisations (NGO) to achieve its CSR mission.

AREAS TO BE COVERED UNDER CSR

The Company would pursue its CSR activities in the following areas:

1. Promotion of education and skill development
2. Environmental sustainability and energy efficiency projects
3. Rural development
4. Eradication of poverty
5. Promotion of preventive health care and sanitation

6. Provision of safe drinking water
7. Promotion of gender equality, measures for empowering women, setting up homes for women and orphans, setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups
8. Protection of national heritage, art and culture
9. Contribution to other charitable and social organisations created with the main objective of engaging themselves in any one or more of the above activities and
10. Contribution to the Prime Minister's National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief.

CSR COMMITTEE

The CSR Committee is formed by the following persons:

Independent Directors of the Board of Directors of the Company and the Managing Director.

The Committee would call for a meeting at least once a year to follow-up the CSR projects and discuss about spending and approve new projects.

ROLE OF FOUNDATION

The Foundation will constitute a working committee consisting of Managing Director of the Company and the Trustees and such committee shall ensure:

1. Identification of projects either directly by themselves or with the help of reputed NGOs or any other reputed Social Organisations (SO), suitable for CSR activities of the Company.
2. Evaluate, review and propose projects for implementation and disburse the amounts to be spent on various CSR initiatives of the Company.
3. Prepare and submit periodical reports to the CSR Committee on progress of CSR projects and amounts actually spent.
4. Prepare and present proposals for additional disbursement of donations to the CSR committee.
5. Supervise, monitor, review and be responsible for all the projects sponsored by the Foundation either directly or through any other NGO or SO.

ROLE OF CSR COMMITTEE

The main function of the CSR Committee is to devise a transparent monitoring mechanism for implementation of CSR policy of the Company. In addition, this committee would perform following functions:

1. To review and approve CSR projects identified by the Foundation.
2. To recommend to the Board, from time to time, the amounts to be contributed to the Foundation by way of donations. To report to the Board the progress of various CSR projects undertaken by the Foundation.

3. To give suggestions to the Board regarding different concepts for carrying out CSR activities.
4. To monitor the CSR projects/ programs carried out by the Foundation and submit periodical review reports to the Board.
5. To submit to the Board the statement of expenses incurred by the Foundation for CSR activities.
6. To ensure that adequate disclosures are made in the Directors' Report pertaining to CSR.
7. To ensure that the CSR policy and its modifications are published on the website of the Company.

WATER FOR ALL CAMPAIGN

The employees of the Company have undertaken an initiative to make voluntary contributions from their salary of certain amounts to be spent exclusively for provision of clean drinking water to people.

As a part of Company's CSR initiative, the Company will contribute an amount equal to twice the amount contributed by employees and such amount together with the amount contributed by employees will be exclusively spent for provision of clean drinking water to people.

REVISION/AMENDMENT TO THIS POLICY

Any revision or amendment to this CSR policy should be approved by the Board before such revision/amendment is made effective.

2. Composition of CSR Committee:

Pursuant to Section 135 of the Companies Act, 2013 and Companies (Corporate Social Responsibility Policy) Rules, 2014, the Company has formed a Corporate Social Responsibility (CSR) Committee to formulate and recommend to the Board from time to time, a CSR policy and CSR initiatives to be undertaken by the Company as specified in Schedule VII of the Companies Act, 2013. The CSR Committee comprises following Directors:

Mr. Jamshed Delvadavala Chairman

Mr. Neville Golwalla Member

Mr. Giovanni Valent Member

3. Average Profit (Profit before Tax) of the Company for last 3 financial years: INR 5,806 million.

4. Prescribed CSR expenditure: INR 116.12 million (2% of above)

5. Details of CSR spend during the financial year:

a. Total amount spent for the financial year: INR 60.33 million

b. Amount unspent: INR 55.79 million

c. Manner in which the amount was spent during the financial year is detailed below:

(Rs. million)

Sector in
which

Amount Amount spent
on the projects Amount
spent Direct

S. No.	CSR Project	project is covered	Projects or programs (1) Local area or other District where projects were undertaken	(2) State and	outlay project wise	(1) Direct Expenditure (2) Overhead	or through implementing Agency
1	Provision for safe drinking water	(i)	Maharashtra: Palghar, Aurangabad, Latur, Nanded, Pune, Nashik Satara, Kolhapur, Sangli, Solapur, Osmanabad, Beed, Aurangabad, Nanded, Jalna, Amrawati, Nagpur, Dhule, Buldhana, Yavatmal, Hingoli, Ahmednagar		37.35	Direct Expenditure: 35.50 Overhead Expenditure: 1.85	Atlas Copco Charitable Foundation
2	Promotion of Health Care, eradication of Hunger, Poverty and Malnutrition	(i)	Maharashtra: Pune Karnataka: Mangaluru Kerala		7.29	Direct Expenditure 7.29	Atlas Copco Charitable Foundation
3	Promotion of Health Care	(i)	Uttar Pradesh: Mathura		8.76	Direct Expenditure 8.76	Directly
4	Promoting Education (Including Girls Education)	(ii)	Maharashtra: Pune and Sangli District		3.24	Direct Expenditure 3.24	Atlas Copco Charitable Foundation
5	Measures for Reducing Inequality	(iii)	Maharashtra: Pune		0.18	Direct Expenditure 0.18	Atlas Copco Charitable Foundation
6	Environmental Sustainability	(iv)	Maharashtra: Pune		2.00	Direct Expenditure 2.00	Atlas Copco Charitable Foundation
			Total		58.81		
			Add: Overheads		1.52		
			Total CSR Spend		60.33		

Notes: Activities included in Schedule VII to the Companies Act, 2013.

(i) Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation (including contribution to the Swachh Bharat Kosh set up by the Central Govt. for the promotion of sanitation and making available safe drinking water;

(ii) Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;

(iii) Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;

(iv) Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water, including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga.

6. Reasons for not spending the required amount towards CSR:

CSR Committee is taking great efforts to identify long-term projects with sustainability. Board has created a separate CSR fund and all unspent money is accumulated under this fund specifically earmarked to be used for carrying out CSR activities of the Company in future.

7. CSR Committee Responsibility Statement:

The CSR Committee confirms that the implementation and monitoring of CSR activities of the Company are in compliance with the CSR objectives and CSR Policy of the Company.

On behalf of the Board of Directors

of Atlas Copco (India) Limited

J. K. Delvadavala

Giovanni Valent

Chairman of CSR Committee

Managing Director

Date: 25th July 2019

Place: Mumbai

[610500] Notes - Events after reporting period

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements**Disclosure of terms and conditions of share-based payment arrangement [Table]**

..(1)

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

Types of share-based payment arrangements [Axis]	1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of terms and conditions of share-based payment arrangement [Abstract]		
Disclosure of terms and conditions of share-based payment arrangement [Line items]		
Description of share-based payment arrangement	(A) Stock Options/Share Application Rights	(B) Stock Options/Share Application Rights

Footnotes

(A) Certain employees of the Company receive remuneration in the form of Stock Options (SOPs) / Share Appreciation Rights (SARs) given by the ultimate holding company (Atlas Copco AB, Sweden), for rendering services over a defined vesting period. SOPs / SARs granted are measured by reference to the fair value of the instrument at the date of grant. The expense is recognized in the Statement of Profit and Loss with a corresponding increase to the retained earnings, as a component of equity. SOPs / SARs generally vest in a graded manner over the vesting period. The fair value determined at end of each reporting period and at the date of settlement, with any change in the fair value recognized in Statement of Profit and Loss over the vesting period of the respective tranches of such grants. The stock compensation expense is determined based on the Company's estimate of SOPs / SARs that will eventually vest.

(B) Certain employees of the Company receive remuneration in the form of Stock Options (SOPs) / Share Appreciation Rights (SARs) given by the ultimate holding company (Atlas Copco AB, Sweden), for rendering services over a defined vesting period. SOPs / SARs granted are measured by reference to the fair value of the instrument at the date of grant. The expense is recognized in the Statement of Profit and Loss with a corresponding increase to the retained earnings, as a component of equity. SOPs / SARs generally vest in a graded manner over the vesting period. The fair value determined at end of each reporting period and at the date of settlement, with any change in the fair value recognized in Statement of Profit and Loss over the vesting period of the respective tranches of such grants. The stock compensation expense is determined based on the Company's estimate of SOPs / SARs that will eventually vest.

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of share-based payment arrangements [TextBlock]			
Whether there are any share based payment arrangement	Yes	Yes	
Disclosure of terms and conditions of share-based payment arrangement [TextBlock]			
Disclosure of terms and conditions of share-based payment arrangement [Abstract]			
Disclosure of number and weighted average exercise prices of share options [TextBlock]			
Number of share options outstanding in share based payment arrangement [Abstract]			
Number of share options expired in share-based payment arrangement	[pure] 0	[pure] 0	
Total changes of number of share options outstanding in share based payment arrangement	[pure] 0	[pure] 0	
Number of share options outstanding in share-based payment arrangement at end of period	[pure] 0	[pure] 0	[pure] 0

[613000] Notes - Earnings per share

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		
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

[610900] Notes - First time adoption

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No