

C&S ELECTRIC LIMITED
Consolidated Financial Statements for period 01/04/2017 to 31/03/2018

[700300] Disclosure of general information about company

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Name of company	C&S ELECTRIC LIMITED	
Corporate identity number	U31909DL1971PLC005672	
Permanent account number of entity	AAACC0909K	
Address of registered office of company	2 2 2 O K H L A INDUSTRIALESTATE NEW DELHI, Delhi, 110020, India,	
Type of industry	Commercial and Industrial	
Period covered by financial statements	12 Months	12 Months
Date of start of reporting period	01/04/2017	01/04/2016
Date of end of reporting period	31/03/2018	31/03/2017
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Millions	
Type of cash flow statement	Indirect Method	

[700400] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	AuditorsDomain_1
	01/04/2017 to 31/03/2018
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	Rajesh Kumar Agarwal
Firms registration number of audit firm	015125N
Membership number of auditor	105546
Address of auditors	7TH FLOOR BLDG 10 TOWER B ,DLF CYBER CITY COMPLEX ,DLF CITY PHASE II,GURGAON-122002
Permanent account number of auditor or auditor's firm	AABFD2095B
SRN of form ADT-1	S40657512
Date of signing audit report by auditors	21/08/2018
Date of signing of balance sheet by auditors	21/08/2018

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

	01/04/2017 to 31/03/2018
Disclosure in auditor's report explanatory [TextBlock]	Textual information (1) [See below]
Whether companies auditors report order is applicable on company	No
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (1)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF C&S Electric Limited

Report on the Consolidated Ind AS Financial Statements

We have audited the accompanying consolidated Ind AS financial statements of C&S ELECTRIC LIMITED (hereinafter referred to as "the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), which includes Group's share of loss in its joint ventures, comprising the Consolidated Balance Sheet as at 31st March, 2018, the Consolidated Statement of Profit and Loss (including other comprehensive income), the Consolidated Cash Flow Statement, the Consolidated Statement of Changes in Equity, for the year then ended, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated Ind AS financial statements").

Management's Responsibility for the Consolidated Ind AS Financial Statements

The Parent's Board of Directors is responsible for the preparation of these consolidated Ind AS financial statements in terms of the requirements of the Companies Act, 2013 (hereinafter referred to as "the Act") that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated cash flows and consolidated statement of changes in equity of the Group including its Joint ventures in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India. The respective Board of Directors of the companies included in the Group and of its joint ventures are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and its joint ventures and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated Ind AS financial statements by the Directors of the Parent, as aforesaid.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated Ind AS financial statements based on our audit. In conducting our audit, we have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated Ind AS financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the consolidated Ind AS financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated Ind AS financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Parent's preparation of the consolidated Ind AS financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Parent's Board of Directors, as well as evaluating the overall presentation of the consolidated Ind AS financial statements.

We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to below in the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the consolidated Ind AS financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of the other auditors on separate financial statements of the subsidiaries and joint ventures referred to below in the Other Matters paragraph, the aforesaid consolidated Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair

view in conformity with the Ind AS and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at 31st March, 2018, and their consolidated profit, consolidated total comprehensive income, their consolidated cash flows and consolidated statement of changes in equity for the year ended on that date.

Other Matters

(a) We did not audit the financial statements of eleven subsidiaries, whose financial statements reflect total assets of Rs. 1,523.55 million as at 31st March, 2018, total revenues of Rs. 1,351.5 million and net cash inflows amounting to Rs. 28.66 million for the year ended on that date, as considered in the consolidated Ind AS financial statements. The consolidated Ind AS financial statements also include the Group's share of net loss of Rs. 6.24 million for the year ended 31st March, 2018, as considered in the consolidated Ind AS financial statements, in respect of joint ventures, whose financial statements have not been audited by us. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated Ind AS financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and joint ventures, and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries and joint ventures is based solely on the reports of the other auditors.

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

(b) Group's interest in share of net profit and share in net worth of RS Components & Control (India) Limited, the jointly controlled entity have not been considered in these consolidated Ind AS financial statements for the reason stated in note 1.6 (ix) to the consolidated Ind AS financial statements of the Company.

Our opinion on the consolidated Ind AS financial statements above and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matter.

Report on Other Legal and Regulatory Requirements

As required by Section 143(3) of the Act, based on our audit and on the consideration of the report of the other auditors on separate financial statements and the other financial information of subsidiary company and joint venture company incorporated in India, referred in the Other Matters paragraph above we report, to the extent applicable, that:

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

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

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

(d) In our opinion, the aforesaid consolidated Ind AS financial statements comply with the Indian Accounting Standards prescribed under Section 133 of the Act.

(e) On the basis of the written representations received from the directors of the Parent as on 31st March, 2018 taken on record by the Board of Directors of the Parent and the reports of the statutory auditors of its subsidiary company and joint venture company incorporated in India, none of the directors of the Group companies, and its joint venture company incorporated in India is disqualified as on 31st March 2018 from being appointed as a director in terms of Section 164 (2) of the Act.

(f) With respect to the adequacy of the internal financial controls over financial reporting and the operating effectiveness of such controls, refer to our separate Report in "Annexure A", which is based on the auditors' reports of the Parent and joint venture company incorporated in India. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of internal financial controls over financial reporting of the Parent's and joint venture's Company's incorporated in India, internal financial controls over financial control over financial reporting.

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

i. The consolidated Ind AS financial statements disclose the impact of pending litigations on the consolidated financial position of the Group and joint ventures.

ii. Provision has been made in the consolidated Ind AS financial statements, as required under the applicable law or accounting standards for material foreseeable losses on long-term contracts. The Group did not have any derivative contracts for which there were any material foreseeable losses.

iii. There has been no delay in transferring amounts required to be transferred, to the Investor Education and Protection Fund by the Parent and its subsidiary company and joint venture Company incorporated in India.

For DELOITTE HASKINS & SELLS

Chartered Accountants

(Firm's Registration No. 015125N)

Rajesh Kumar Agarwal

(Partner)

(Membership No. 105546)

Place: Gurgaon

Date: 21/08/2018

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph (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")

1. In conjunction with our audit of the consolidated Ind AS financial statements of the Company as of and for the year ended March 31, 2018, we have audited the internal financial controls over financial reporting of C&S Electric Limited (hereinafter referred to as "the Parent") and its jointly controlled company, which is a company incorporated in India, as of that date.

Management's Responsibility for Internal Financial Controls

2. The respective Board of Directors of the Parent and its jointly controlled company which is a company incorporated in India, are 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 (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

3. Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") 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.

4. 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.

5. We believe that, the audit evidence we have obtained and the audit evidence obtained by the other auditor of the jointly controlled company, which is a company incorporated in India, in terms of its report referred to in the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

6. 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

7. 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

8. In our opinion to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors referred to in the Other Matters paragraph below, the Parent and its jointly controlled company, which is a company incorporated in India, have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2018, based on the criteria for internal financial control over financial reporting established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

Other Matters

9. Our aforesaid report under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls over financial reporting insofar as it relates to one jointly controlled company, which is a company incorporated in India, is based solely on the corresponding report of the auditor of such company incorporated in India.

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

For DELOITTE HASKINS & SELLS

Chartered Accountants

(Firm's Registration No. 015125N)

Rajesh Kumar Agarwal

(Partner)

(Membership No. 105546)

Place: Gurgaon

Date:21/08/2018

[110000] Balance sheet

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

	31/03/2018	31/03/2017	31/03/2016
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	2,243.96	2,215.18	2,222.18
Capital work-in-progress	14.32	16.64	
Investment property	0	0	
Goodwill	191.3	164.81	164.81
Other intangible assets	80.06	83.07	98.13
Intangible assets under development	1.63	0.48	
Non-current financial assets [Abstract]			
Non-current investments	121.16	124.23	
Trade receivables, non-current	65.49	129.5	
Loans, non-current	0	0	
Other non-current financial assets	51.77	43.14	
Total non-current financial assets	238.42	296.87	
Deferred tax assets (net)	130.3	214.35	
Other non-current assets	(A) 314.24	(B) 363.64	
Total non-current assets	3,214.23	3,355.04	
Current assets [Abstract]			
Inventories	2,282.46	2,414.71	
Current financial assets [Abstract]			
Current investments	565.23	1,120.34	
Trade receivables, current	4,299.52	3,777.77	
Cash and cash equivalents	260.12	177.77	
Bank balance other than cash and cash equivalents	0.29	42.52	
Loans, current	1.79	1.7	
Other current financial assets	32.03	25.68	
Total current financial assets	5,158.98	5,145.78	
Other current assets	422.44	368.71	
Total current assets	7,863.88	7,929.2	
Total assets	11,078.11	11,284.24	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	442.68	442.68	442.68
Other equity	3,963.82	3,820.76	
Total equity attributable to owners of parent	4,406.5	4,263.44	
Non controlling interest	0	0	
Total equity	4,406.5	4,263.44	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	673.7	865.31	
Other non-current financial liabilities	28.36	25.58	
Total non-current financial liabilities	702.06	890.89	
Provisions, non-current	128.6	110.11	
Other non-current liabilities	0.15	0.3	
Total non-current liabilities	830.81	1,001.3	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	1,900.02	2,454.25	
Trade payables, current	3,155.94	2,970.1	
Other current financial liabilities	486.33	283.8	
Total current financial liabilities	5,542.29	5,708.15	
Other current liabilities	245.76	237.65	
Provisions, current	28.96	49.07	
Current tax liabilities	23.79	24.63	
Total current liabilities	5,840.8	6,019.5	
Total liabilities	6,671.61	7,020.8	
Total equity and liabilities	11,078.11	11,284.24	

Footnotes

(A) Tax Assets (net) 80.13 Other non current assets 234.10

(B) Tax Assets (net) 94.92 Other non current assets 268.71

[210000] Statement of profit and loss**Earnings per share [Table]****..(1)**

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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] 3.8	[INR/shares] 5.64	[INR/shares] 3.8	[INR/shares] 5.64
Total basic earnings (loss) per share	[INR/shares] 3.8	[INR/shares] 5.64	[INR/shares] 3.8	[INR/shares] 5.64
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 3.8	[INR/shares] 5.64	[INR/shares] 3.8	[INR/shares] 5.64
Total diluted earnings (loss) per share	[INR/shares] 3.8	[INR/shares] 5.64	[INR/shares] 3.8	[INR/shares] 5.64

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	11,965.62	12,440.28
Other income	149.91	102.14
Total income	12,115.53	12,542.42
Expenses [Abstract]		
Cost of materials consumed	6,780.68	6,610.96
Purchases of stock-in-trade	34.79	196.25
Changes in inventories of finished goods, work-in-progress and stock-in-trade	152.78	-20.87
Employee benefit expense	2,060.55	1,999.98
Finance costs	328.82	258.73
Depreciation, depletion and amortisation expense	280.44	288.38
Expenditure on production, transportation and other expenditure pertaining to exploration and production activities	0	0
Other expenses	2,134.99	2,814.55
Total expenses	11,773.05	12,147.98
Profit before exceptional items and tax	342.48	394.44
Exceptional items before tax	-5.99	-12.15
Total profit before tax	336.49	382.29
Tax expense [Abstract]		
Current tax	98.61	97.87
Deferred tax	69.68	18.29
Total tax expense	168.29	116.16
Total profit (loss) for period from continuing operations	168.2	266.13
Total profit (loss) for period	168.2	266.13
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Total other comprehensive income	28.15	-46.49
Total comprehensive income	196.35	219.64
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	Yes	Yes
Other comprehensive income before tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, before tax [Abstract]		
Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	-9.45	-4.14
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, before tax	-0.25	0.27
Other comprehensive income that will not be reclassified to profit or loss, before tax, others	0	0
Other comprehensive income that will not be reclassified to profit or loss, before tax	-9.7	-3.87
Components of other comprehensive income that will be reclassified to profit or loss, before tax [Abstract]		
Exchange differences on translation before tax [Abstract]		
Gains (losses) on exchange differences on translation, before tax	(A) 53.1	(B) -66.19
Total other comprehensive income, before tax, exchange differences on translation	53.1	-66.19
Debt instrument through other comprehensive income before tax [Abstract]		
Gains (losses) on debt instrument through other comprehensive income, before tax	(C) -0.22	(D) -1.17
Other comprehensive income, before tax, Debt instrument through other comprehensive income	-0.22	-1.17
Other comprehensive income that will be reclassified to profit or loss, before tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, before tax	52.88	-67.36
Total other comprehensive income, before tax	43.18	-71.23
Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss [Abstract]		

Others income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	-3.27	-1.43
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	-3.27	-1.43
Income tax relating to components of other comprehensive income that will be reclassified to profit or loss [Abstract]		
Others income tax relating to components of other comprehensive income that will be reclassified to profit or loss	18.3	-23.31
Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss	18.3	-23.31
Total other comprehensive income	28.15	-46.49
Total comprehensive income	196.35	219.64
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 3.8	[INR/shares] 5.64
Total basic earnings (loss) per share	[INR/shares] 3.8	[INR/shares] 5.64
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 3.8	[INR/shares] 5.64
Total diluted earnings (loss) per share	[INR/shares] 3.8	[INR/shares] 5.64

Footnotes

- (A) Exchange differences in translating the financial statement of foreign operation
 (B) Exchange differences in translating the financial statement of foreign operation
 (C) Debt instruments through OCI
 (D) Debt instruments through OCI

[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]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	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	168.2	266.13		168.2
Total comprehensive income	168.2	266.13		168.2
Other changes in equity [Abstract]				
Other additions to reserves	0	55.5		0
Deductions to reserves [Abstract]				
Other deductions to reserves	0	150.72		0
Total deductions to reserves	0	150.72		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	-44.27	0		-44.27
Other changes in equity, others	19.13	-1,075.45		19.13
Total other changes in equity	-25.14	-1,170.67		-25.14
Total increase (decrease) in equity	143.06	-904.54		143.06
Other equity at end of period	3,963.82	3,820.76	4,725.3	3,963.82

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]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 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	266.13		0	0
Total comprehensive income	266.13		0	0
Other changes in equity [Abstract]				
Other additions to reserves	55.5		0	55.5
Deductions to reserves [Abstract]				
Other deductions to reserves	150.72		0	150.72
Total deductions to reserves	150.72		0	150.72
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0		0	0
Other changes in equity, others	-1,075.45		34.71	-430.8
Total other changes in equity	-1,170.67		34.71	-526.02
Total increase (decrease) in equity	-904.54		34.71	-526.02
Other equity at end of period	3,820.76	4,725.3	645.03	610.32

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]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
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	
Other changes in equity [Abstract]				
Other additions to reserves		0	55.5	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity		0	0	
Other changes in equity, others		0	-387.51	
Total other changes in equity		0	-332.01	
Total increase (decrease) in equity		0	-332.01	
Other equity at end of period	1,136.34	0	0	332.01

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Restructuring reserve [Member]			General reserve [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Total comprehensive income	0	0		0
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other deductions to reserves	0	150.72		
Total deductions to reserves	0	150.72		
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	0	-150.72		0
Total increase (decrease) in equity	0	-150.72		0
Other equity at end of period	0	0	150.72	633.91

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	General reserve [Member]		Foreign currency translation reserve [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 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	0
Total comprehensive income	0		0	0
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0		0	0
Other changes in equity, others	0		34.71	-43.29
Total other changes in equity	0		34.71	-43.29
Total increase (decrease) in equity	0		34.71	-43.29
Other equity at end of period	633.91	633.91	11.12	-23.59

Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Foreign currency translation reserve [Member]	Other equity components [Member]		
		01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
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	
Other changes in equity [Abstract]				
Other additions to reserves		0	0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity		0	0	
Other changes in equity, others		-0.14	-0.76	
Total other changes in equity		-0.14	-0.76	
Total increase (decrease) in equity		-0.14	-0.76	
Other equity at end of period	19.7	-0.9	-0.76	0

Statement of changes in equity [Table]

..(7)

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

Components of equity [Axis]	Debt instrument through other comprehensive income [Member]			Other equity other [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	
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		168.2
Total comprehensive income	0	0		168.2
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0		-44.27
Other changes in equity, others	-0.14	-0.76		-15.44
Total other changes in equity	-0.14	-0.76		-59.71
Total increase (decrease) in equity	-0.14	-0.76		108.49
Other equity at end of period	-0.9	-0.76	0	3,319.69
Description of nature of other equity, others				N/A

Statement of changes in equity [Table]

..(8)

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

Components of equity [Axis]	Other equity other [Member]		Other equity other 1 [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 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	266.13		168.2	266.13
Total comprehensive income	266.13		168.2	266.13
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0		-44.27	0
Other changes in equity, others	-643.89		-15.44	-643.89
Total other changes in equity	-643.89		-59.71	-643.89
Total increase (decrease) in equity	-377.76		108.49	-377.76
Other equity at end of period	3,211.2	3,588.96	3,319.69	3,211.2
Description of nature of other equity, others	N/A		Surplus in Statement of profit and loss	Surplus in Statement of profit and loss

Statement of changes in equity [Table]

..(9)

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

Components of equity [Axis]	Other equity other 1 [Member]
	31/03/2016
Other equity [Abstract]	
Statement of changes in equity [Line items]	
Equity [Abstract]	
Other equity at end of period	3,588.96

[320000] Cash flow statement, indirect

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
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	336.49	382.29	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	328.31	257.65	
Adjustments for decrease (increase) in inventories	132.25	-216.51	
Adjustments for decrease (increase) in trade receivables, current	-506.1	-53.32	
Adjustments for decrease (increase) in other current assets	-54.25	-25.07	
Adjustments for decrease (increase) in other non-current assets	25.83	-31.77	
Adjustments for other financial assets, non-current	-8.62	27.19	
Adjustments for other financial assets, current	-6.35	-5.58	
Adjustments for increase (decrease) in trade payables, current	227.53	349	
Adjustments for increase (decrease) in other current liabilities	8.11	-94.24	
Adjustments for increase (decrease) in other non-current liabilities	-0.15	-0.15	
Adjustments for depreciation and amortisation expense	281.91	321.14	
Adjustments for provisions, current	-20.13	-1.42	
Adjustments for provisions, non-current	(A) 82.29	(B) 67.43	
Adjustments for other financial liabilities, current	-14.74	-19.11	
Adjustments for other financial liabilities, non-current	2.78	1.3	
Adjustments for dividend income	16.16	23.51	
Adjustments for interest income	14.73	14.53	
Total adjustments for reconcile profit (loss)	447.78	538.5	
Net cash flows from (used in) operations	784.27	920.79	
Income taxes paid (refund)	84.66	93.7	
Other inflows (outflows) of cash	(C) -94.99	(D) -28.4	
Net cash flows from (used in) operating activities	604.62	798.69	
Cash flows from used in investing activities [Abstract]			
Other cash receipts from sales of equity or debt instruments of other entities	894.18	487.9	
Other cash payments to acquire equity or debt instruments of other entities	335.54	1,115.25	
Proceeds from sales of investment property	0.82	4.83	
Cash advances and loans made to other parties	-0.1	-0.18	
Dividends received	16.16	23.51	
Interest received	(E) 35.93	(F) 32.6	
Other inflows (outflows) of cash	(G) -218.96	(H) -298.11	
Net cash flows from (used in) investing activities	392.69	-864.34	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	(I) 1,220.18	(J) 142.44	
Repayments of borrowings	1,159.06	197.85	
Dividends paid	(K) 53.28	(L) 0	
Interest paid	347.51	185.99	
Other inflows (outflows) of cash	-575.29	(M) 302.43	
Net cash flows from (used in) financing activities	-914.96	61.03	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	82.35	-4.62	
Net increase (decrease) in cash and cash equivalents	82.35	-4.62	
Cash and cash equivalents cash flow statement at end of period	260.12	177.77	182.39

Footnotes

- (A) Provision for trade receivables / bad trade receivables written off 63.80 Provision for foreseeable losses 0 Long-term provisions 18.49
- (B) Provision for trade receivables / bad trade receivables written off 43.67 Provision for foreseeable losses 11.21 Long-term provisions 12.56
- (C) Share of Profit/(Loss) of joint ventures (5.99) Loss / (profit) on sale of fixed assets 0.19 Unwinding of discounts on financial assets 0.51 On Investments in Non convertible debentures and Bonds - measured at FVTOCI (29.03) Gain on sale of investments (3.54) Liabilities / provisions no longer required written back (41.69) Charge for slow moving inventory 0 Unrealised foreign exchange loss / (gain) (net) (15.45)
- (D) Share of Profit/(Loss) of joint ventures (12.15) Loss / (profit) on sale of fixed assets (1.70) Unwinding of discounts on financial assets 1.08 On Investments in Non convertible debentures and Bonds - measured at FVTOCI (17.94) Gain on sale of investments 0 Liabilities / provisions no longer required written back (22.23) Charge for slow moving inventory 15.40 Unrealised foreign exchange loss / (gain) (net) 9.14
- (E) Interest income on deposits (4.12) Interest income on Commercial Paper and Debentures 40.05
- (F) Interest income on deposits 4.98 Interest income on Commercial Paper and Debentures 27.62
- (G) Capital expenditure on fixed assets (adjusted for suppliers payable and capital work-In-progress including capital advances) (261.18) Movement in bank balances not considered as cash and cash equivalents 42.22
- (H) Capital expenditure on fixed assets (adjusted for suppliers payable and capital work-In-progress including capital advances) (317.16) Movement in bank balances not considered as cash and cash equivalents 19.05 Cash and cash equivalents from acquisition (refer note 1.5) 8.00
- (I) Proceeds from long-term borrowings
- (J) Proceeds from long-term borrowings
- (K) Dividends paid (44.27) Corporate dividend tax (9.01)
- (L) Dividends paid 0 Corporate dividend tax 0
- (M) Net increase in working capital borrowings 329.33 Other borrowing costs (26.90)

[610100] Notes - List of accounting policies

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of significant accounting policies [TextBlock]	Textual information (2) [See below]	Textual information (3) [See below]

Textual information (2)

Disclosure of significant accounting policies [Text Block]

Note 1 -
General
information
and
Significant
Accounting
Policies

Note 1.1 -
General
information

C&S Electric Limited ("the Company") is a limited company incorporated in India, having registered office at 222, Okhla phase - III, New Delhi - 110 020. The Company have subsidiaries namely EON Telesystems Private Limited, Eta-com Middle East (FZE), C&S (Nantong) Electric Limited, C&S Electric U.K. Limited, C&S Electric International B.V., Eta-Com I.S.D. B.V., Eta-Com B.V., Eta Bim NV, Eta-Com B NV, Eta-Com Deutschland GmbH, Eta-Com UK Preedcrete Limited and Joint Ventures namely C&S Himoina Private Limited, TC Electric Controls LLC and RS Components & Controls (India) Limited. C&S Electric Limited together with its subsidiaries is hereinafter referred to as "Group".

The principal place of business of the Group is in New Delhi and operations are at Noida, Greater Noida, Haridwar, China, Dubai (UAE) and Belgium. The principal activities of the Group includes manufacturing and business of electrical switchgear, controlgears, contactors, miniature circuit breakers (MCBs), electrical and electronic panels, protection and measurement devices, bus ducts, bus trunkings, lighting & wiring products and generation of Solar power etc.

Note 1.2 -
Basis of
preparation
and
presentation

The consolidated financial statements ("financial statements") have been prepared to comply in all material aspects with the Indian Accounting Standard (Ind AS) notified under section 133 of the Companies Act, 2013, read together with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended. These financial statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act 2013 ("The Act") and other relevant provisions of the Act, as applicable.

Effective April 01, 2016, the Group has adopted all the Ind AS standards and the adoption was carried out in accordance with Ind AS 101, First time adoption of Indian Accounting Standards, with April 01, 2015 as the transition date. The transition was carried out from indian accounting prionciples generally accepted in India as prescribed under section 133 of the Act, read with rule VII of the Companies (Accounts) Rules, 2014 (IGAAP), which was the previous GAAP.

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

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, except for leasing transactions that are within the scope of Ind AS 17, and measurements that have some similarities to fair value but are not fair value, such as net realizable value in Ind AS 2 or value in use in Ind AS 36.

In addition, for financial reporting purposes, fair value measurements are categorised

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

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

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

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

Note 1.3 - Significant Accounting Policies

I. Revenue recognition

Sale of goods : - Revenue is recognised when the significant risks and rewards of ownership have been transferred to the customer, which generally coincides when the products are dispatched / shipped, recovery of the consideration is probable, the associated costs can be estimated reliably, there is no continuing management involvement with the goods nor it exercises effective control over the goods and the amount of revenue can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts, cash discounts and volume rebates. Sales includes excise duty but excludes sales tax / value added tax.

Income from services :- Revenue from sale of power is recognised based on generated electricity units supplied to the customer.

Income from erection / work contracts :- When the outcome of a erection / work contracts can be estimated reliably, revenue and costs are recognised by reference to the stage of completion of the contract activity at the end of the reporting period, measured based on the proportion of contract costs incurred for work performed to date relative to the estimated total contract costs, except where this would not be representative of the stage of completion. Variations in contract work, claims and incentive payments are included to the extent that the amount can be measured reliably and its receipt is considered probable.

When the outcome of a erection / work contracts cannot be estimated reliably, contract revenue is recognised to the extent of contract costs incurred that it is probable will be recoverable. Contract costs are recognised as expenses in the period in which they are incurred. When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

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

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

II. Property, Plant and Equipment

Property, plant and equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any. For this purpose, cost includes deemed cost which represents the carrying value of property, plant and equipment recognised as at 1st April, 2015 measured as per the previous GAAP. Cost is inclusive of inward freight, duties and taxes and incidental expenses related to acquisition or construction. All upgradation / enhancements are charged off as revenue expenditure unless they bring similar significant additional benefits. An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the Statement of Profit and Loss. Depreciation of these assets commences when the assets are ready for their intended use which is generally on commissioning. Items of property, plant and equipment are depreciated

i.

in a manner that amortizes the cost (or other amount substituted for cost) of the assets after commissioning, less its residual value over their useful lives. Freehold land is not depreciated.

- ii. Capital work-in-progress
Projects under which tangible fixed assets are not yet ready for their intended use are carried at cost, comprising direct cost, related incidental expenses.

III. Intangible assets :

Intangible Assets that the Group controls and from which it expects future economic benefits are capitalised upon acquisition and measured initially:

- a. for assets acquired in a business combination, at fair value on the date of acquisition.
 - b. for separately acquired assets, at cost comprising the purchase price (including import duties and non refundable taxes) and directly attributable costs to prepare the asset for its intended use. Internally generated assets for which the cost is clearly identifiable are capitalised at cost. Research expenditure is recognised as an expense when it is incurred. Development costs are capitalised only after the technical and commercial feasibility of the asset for sale or use has been established. Thereafter, all directly attributable expenditure incurred to prepare the asset for its intended use are recognised as the cost of such assets. Internally generated brands and websites are not recognised as intangible assets. The carrying value of intangible assets includes deemed cost which represents the carrying value of intangible assets recognised as at 1st April, 2015 measured as per the previous GAAP.
- i. The useful life of an intangible asset is considered finite where the rights to such assets are limited to a specified period of time by contract or law (e.g., patents, licences, trademarks, franchise and servicing rights) or the likelihood of technical, technological obsolescence (e.g., computer software, design, prototypes) or commercial obsolescence (e.g., lesser known brands are those to which adequate marketing support may not be provided). If, there are no such limitations, the useful life is taken to be indefinite. Intangible assets that have finite lives are amortized over their estimated useful lives by the straight line method unless it is practical to reliably determine the pattern of benefits arising from the asset. An intangible asset with an indefinite useful life is not amortized. All intangible assets are tested for impairment. Amortization expenses and impairment losses and reversal of impairment losses are taken to the Statement of Profit and Loss. Thus, after initial recognition, an intangible asset is carried at its cost less accumulated amortization and / or impairment losses. The useful lives of intangible assets are reviewed annually to determine if a reset of such useful life is required for assets with finite lives and to confirm that business circumstances continue to support an indefinite useful life assessment for assets so classified. Based on such review, the useful life may change or the useful life assessment may change from indefinite to finite. The impact of such changes is accounted for as a change in accounting estimate.

- ii. Intangible assets under development
Expenditure on intangible assets eligible for capitalisation are carried as Intangible assets under development where such assets are not yet ready for their intended use.

- iii. Goodwill on acquisition of subsidiaries have an indefinite useful life are not subject to amortisation and are tested for impairment annually or more frequently if events or circumstances indicate that they might be impaired. Goodwill is carried at cost less accumulated impairment losses, if any.

IV. A. Depreciation / amortisation

- i. The Group is following the straight line method of depreciation in respect of buildings, plant and machinery, office equipment acquired on or after 01.04.1989 and written down value method in respect of other assets.

- ii. Depreciation on all tangible assets is provided on the basis of estimated useful life and residual value determined by the management based on a technical evaluation considering nature of asset, past experience, estimated usage of the asset etc., as given below:

Estimated useful lives :-

Asset

Useful
Life
25-60

Buildings	years
Plant and Equipment	3-15 years
Furniture and Fixtures	5-10 years
Vehicles	4-10 years
Office Equipments	3-5 years

- iii. Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value.
 - iv. Intangible assets, comprising of development expenditure on technical know how and commercial rights are amortised on a straight line method over a period of their useful life.
 - v. Goodwill arising on acquisition of business is carried at cost as established at the date of acquisition of the business, less accumulated amortisation and impairment losses, if any.
- For the purpose of impairment testing, Goodwill is allocated to each of the Group's cash generating units that is expected to benefit from the synergies of the combinations.

B. Impairment

(i). Financial assets

The Group recognizes loss allowances using the expected credit loss for the financial assets which are not measured at fair value through profit or loss. Loss allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime expected credit loss.

(ii). Non - financial assets

Tangible and intangible assets

Property, plant and equipment and intangible assets 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 or loss. The Group review/assess at each reporting date if there is any indication that an asset may be impaired.

V. Foreign Currency Transactions

In preparing the financial statements of each individual group entity, transactions in currencies other than the entity's functional currency (foreign currencies) are recognised at the rates of exchange prevailing at the dates of transaction. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at rates prevailing at that date. Non- monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

The exchange differences arising on the settlement of monetary items or on reporting these items at rates different from rates at which these were initially recorded / reported in previous financial statements are recognised as income / expense in the period in which they arise.

For the purposes of presenting these consolidated financial statements, the assets and liabilities of the Group's foreign operations are translated into Indian Rupees using exchange rates prevailing at the end of each reporting period. Income and expense items are translated at the average exchange rates for the period, unless exchange rates fluctuate significantly during that period, in which case the exchange rates at the dates of the transactions are used. Exchange differences arising, if any, are recognised in other comprehensive income and accumulated in equity (and attributed to noncontrolling interests as appropriate).

On the disposal of a foreign operation (i.e. a disposal of the Group's entire interest in a foreign operation, a disposal involving loss of control over a subsidiary that includes a foreign operation, or a partial disposal of an interest in a joint venture that

includes a foreign operation of which the retained interest becomes a financial asset), all of the exchange differences accumulated in equity in respect of that operation attributable to the owners of the Group are reclassified to profit or loss.

Goodwill and fair value adjustment to identifiable assets acquired and liabilities assumed through acquisition of a foreign operation are treated as assets and liabilities of the foreign operation and translated at the rate of exchange prevailing at the end of each reporting period. Exchange differences arising are recognised in other comprehensive income.

VI. Financial Instruments

Initial recognition

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

Subsequent measurement

Non derivative financial instruments

(i) Financial assets carried at amortised cost : A financial asset is subsequently measured at amortised cost if it is held 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.

(ii) Financial assets carried at fair value through other comprehensive income (FVTOCI): A financial asset is subsequently measured at FVTOCI if it is held not only for collection of cash flows arising from payments of principal and interest but also from the sale of such assets. Such assets are subsequently measured at fair value, with unrealised gains and losses arising from changes in the fair value being recognised in other comprehensive income.

(iii) Investment in subsidiaries and Joint Venture : Investment in subsidiaries and joint venture is carried at cost less impairment, if any, in the separate financial statements.

(iv) Financial assets carried at fair value through profit or loss (FVTPL): A financial asset which is not classified in any of the above categories are subsequently measured at fair value through profit or loss.

(v) Financial liabilities : Financial liabilities are subsequently measured at amortized cost using the effective interest method. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

VII. Impairment of investments

The Group reviews its carrying value of long term investments carried at cost / amortized cost at the end of each reporting period. If the recoverable amount is less than its carrying amount, the impairment loss is accounted for.

VIII. Inventories

Finished goods and Stock-in-trade are valued at lower of cost and net realisable value.

Work in progress on works contracts, awaiting billing is valued at proportionate contract value.

The bases of determining costs for various categories of inventories are as follows:-

Raw material and components - Weighted average

Work in progress and finished goods - Material cost plus appropriate share of labour and other overheads (including excise duty on finished goods in PY)

Work in progress at works contracts - Material cost, direct labour and other direct expenses.

IX. Employee Benefits

The Group has various schemes of employee benefits such as provident fund, superannuation fund, gratuity and leave encashment, which are dealt with as under:

- i. Contributions to provident fund are charged to statement of profit and loss every year.
- ii. Contributions towards Superannuation Scheme of Life Insurance Corporation of India are charged to statement of profit and loss every year.
Contributions are made towards Gratuity Scheme of Life Insurance Corporation of India. Provision for gratuity is determined using the Projected Unit Credit Method,

with actuarial valuations being carried out at each balance sheet date.

iii.

Re-measurement comprising actuarial gains and losses and return on plan assets (excluding net interest) are recognized in the other comprehensive income for the period in which they occur and is not reclassified to profit or loss.

- iv. Provision for leave encashment (including long term compensated absences) is made based on an actuarial valuation. Actuarial gains and losses are recognized in the statement of profit and loss for the period in which they occur.

- v. Liability on account of short term employee benefits, comprising largely of compensated absences and performance incentives, is recognised on an undiscounted accrual basis during the period when the employee renders service.

X. Contingent liabilities and provisions

Contingent liabilities are disclosed after evaluation of the facts and legal aspects of the matter involved, in line with the provisions of Ind AS 37. The Group records a liability for any claims where a potential loss probable and capable of being estimated and discloses such matters in its financial statements, if material. For potential losses that are considered possible, but not probable, the Group provides disclosures in the financial statements but does not record a liability in its financial statements unless the loss becomes probable.

Provisions are recognised when the Group has a legal / constructive obligation as a result of a past event, for which it is probable that a cash outflow may be required and a reliable estimate can be made of the amount of the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

XI. Leases

Lease payments under operating leases are recognised as an expense in the statement of profit and loss on a straight-line basis over the lease term unless another systematic basis is more representative of the time pattern of the Group's benefit. Where the rentals are structured solely to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, such increases are recognised in the year in which such benefits accrue. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

Financial lease transactions entered are considered as financial arrangements and the leased assets are capitalised on an amount equal to the present value of future lease payments and corresponding amount is recognised as a liability. The lease payments made are apportioned between finance charge and reduction of outstanding liability in relation to leased asset.

XII. Research and development

Revenue expenditure pertaining to research is charged to the Statement of Profit and Loss. Development costs of products are also charged to the Statement of Profit and Loss unless a product's technical feasibility has been established, in which case such expenditure is capitalised. The amount capitalised comprises expenditure that can be directly attributed or allocated on a reasonable and consistent basis to creating, producing and making the asset ready for its intended use. Fixed assets utilised for research and development are capitalised and depreciated in accordance with the policies stated for Fixed Assets.

XIII. Business combinations

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred measured at acquisition date fair value and the amount of any non-controlling interests in the acquiree. For each business combination, the Group elects whether to measure the non-controlling interests in the acquiree at fair value or at the proportionate share of the acquiree's identifiable net assets.

At the acquisition date, the identifiable assets acquired and the liabilities assumed are recognised at their acquisition date fair values. For this purpose, the liabilities assumed include contingent liabilities representing present obligation and they are measured at their acquisition fair values irrespective of the fact that outflow of resources embodying economic benefits is not probable. However deferred tax assets or liabilities, and the assets or liabilities related to employee benefit arrangements are recognised and measured in accordance with Ind AS 12 "Income Tax" and Ind AS 19 "Employee Benefits" respectively.

When the Group acquires a business, it assesses the financial assets and liabilities

assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date.

XIV. Earnings per share

Basic earnings / (loss) per share is calculated by dividing the net profit / (loss) for the current year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The number of shares used in computing diluted earnings per share comprises the weighted average share considered for calculating basic earnings / (loss) per share, and also the weighted average number of shares, which would have been issued on the conversion of all dilutive potential equity shares. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The number of equity shares and potentially dilutive equity shares are adjusted for bonus shares as appropriate.

XV. Income taxes

Income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss i.e. in other comprehensive income. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is highly probable that future economic benefit associated with it will flow to the Company.

Deferred tax is provided on temporary differences between the tax bases of assets and liabilities and their carrying amounts at the reporting date. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted as at the reporting date. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off.

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

Unrecognised deferred tax assets are reassessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss i.e. in other comprehensive income.

XVI. Use of estimates and judgement

The preparation of the financial statements in conformity with recognition and measurement principles of Ind AS requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which estimates are revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. The following are the key assumptions concerning the future, and other sources of estimation uncertainty at the end of the reporting period that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in future are:

(i) Useful lives and residual value of property, plant and equipment, intangible assets and investment properties : Useful life and residual value are determined by the management based on a technical evaluation considering nature of asset, past experience, estimated usage of the asset, vendor's advice etc and same is reviewed at each financial year end.

(ii) Impairment of investments : The Group has reviewed its carrying value of long term investments in equity/preference shares of subsidiaries and other companies

carried at cost/amortized cost at the end of each reporting period. If the recoverable amount is less than its carrying amount, the impairment loss is accounted for.

(iii) Deferred tax assets : The Group has reviewed the carrying amount of deferred tax assets including MAT credit at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available

to allow all or part of the asset to be recovered.

(iv) Revenue Recognition : Provision for Sales Returns and Discounts are estimated based on past experience, market conditions and announced schemes.

XVII. Operating Cycle

Based on the nature of products / activities of the Group and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Group has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

XVIII. Recent accounting pronouncement issued but not yet effective upto the date of issuance of financial statements

In March 2018, the Ministry of Corporate Affairs issued the Companies (Indian Accounting Standards) Amendment Rules, 2018, notifying Ind AS 115, 'Revenue from Contracts with Customers' (a new revenue standard) and Appendix B to Ind AS 21, 'Foreign Currency Transactions and Advance Consideration'. These amendments are applicable to the Company from April 1, 2018.

Ind AS 115, Revenue from Contracts with Customers

This standard requires an entity to recognise revenue on the basis of 5 step model given in the standard. The Standard focuses on identification of various performance obligations on the basis of promised goods and services to the customers as per contract, allocation of contract price on the various performance obligations and recognition of revenue when entity satisfies the performance obligation. The Standard Scopes out lease agreements from its scope.

The company is in the process of estimating the impact on transition of Ind AS 115 (new standard) from Ind AS 18 (old standard) on Revenue.

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

Appendix B to Ind AS 21, Foreign currency transactions and advance consideration clarifies the date of the transaction for the purpose of determining the exchange rate to use on initial recognition of the related asset, expense or income, when an entity has received or paid advance consideration in a foreign currency.

There is no impact on the Company due to notification of this Appendix.

**Note 1.4 -
Note on
utilisation of
Business
Reconstruction
Reserve**

During the previous year, as approved by the Board of Directors, the Group has charged off the acquisition related expenses of Rs. 4.90 millions and written off the trade receivables by Rs. 145.82 millions by directly debiting the 'Business Reconstruction Reserve Account' created from the General Reserves in 2008-09 and in 2013-14, pursuant to a scheme of arrangements under Section 391 and 394 of the Companies Act, 1956 approved by High Court of Delhi, instead of debiting the same to the statement of profit and loss. In accordance with the said scheme, the Business Reconstruction Reserve is available to set off any extra ordinary expenses arising pursuant to any adjustment in the carrying amount of the fixed assets of the Company and adjustment on account of depreciation with respect to such assets, expenses and losses on account of write off of irrecoverable assets by the Company, expenses of any scheme of merger / restructuring / amalgamation / arrangement including this Scheme or such other expenses as may be identified and considered appropriate by the Board of Directors of the Company. Further, as and when the Board of Directors of the Company determines that a part or whole of the balance remaining in the Business Reconstruction Reserve Account is no longer required for setting off any expenses, then such part or whole of the balance, so determined, can be utilized by the Company for any or all of the purposes stipulated in Section 78(2) of the Companies Act, 1956 (equivalent to Section 58(2) of the Companies Act, 2013). Had no treatment been prescribed by the scheme, the acquisition related expenses and write off in value of trade receivables would have been charged to the statement of profit and loss in line with the accounting prescribed and, consequently, the profit for the year ended March 31, 2017 would have been lower and the balance in the Business Reconstruction Reserve Account would have been higher by Rs. 150.72 millions.

Note 1.5 -
Acquisition
during the
year ended
March 31,
2017

The Company filed a Scheme under Section 230 to 232 and other applicable provisions of the Companies Act, 2013 for acquisition of JVA Trading Private Limited (hereinafter referred to as "JTPL" or "the Transferor Company") primarily engaged in trading in all types of goods including electrical and electronic goods and components, light fittings etc., the Scheme was approved by the Hon'ble National Company Law Tribunal (NCLT) vide its Order dated September 07, 2017 which became effective on same date on filing of the certified copy of the Order of the NCLT with the Registrar of Companies, NCT of Delhi.

As per the Scheme, all the undertakings, the entire business, including all assets, liabilities and reserves of the transferor company have been transferred to and vested in C&S Electric Limited (hereinafter referred to as "C&S" or "the Transferee Company") with effect from the appointed date i.e. December 01, 2016. Accordingly, the assets and liabilities as at December 01, 2016 and the transactions including income and expenses for the period from December 1, 2016 to March 31, 2017 of the transferor company, have been incorporated in these financial statements.

Fair value of net assets / liabilities acquired from JVA Trading Private Limited		(Rs. in Millions)	
Particulars			Amount
Non - Current Assets			
Fixed Assets			
Tangible Assets			0.03
Subtotal	0.03		
Current Assets			
Trade Receivables			1.77
Cash and cash equivalents			8.00
Other Current Assets			0.05
Investments in 4,633,530 equity shares having face value of Rs. 10 each of C&S Electric Limited		1,075.30	
Subtotal	1,085.12		
Total			1,085.15
Non - Current Liabilities			
Financial liabilities			
Borrowings			600.00
Subtotal	600.00		
Current Liabilities			
Financial liabilities			
Borrowings			400.00
Trade payables			0.15
Other financial liabilities			23.57
Other current liabilities	3.43		
Subtotal	427.15		
Total			1,027.15
Fair value of Net liabilities acquired (settled by issue of equity shares)	(58.00)		
Purchase consideration			
250,000 Equity shares of Rs. 10 each			2.50
Security premium on above equity shares			55.50

From the date of acquisition, JTPL has contributed Rs. 0.20 millions of revenue and incurred losses of Rs. 36.21 millions included in profit before tax of the Company. If the combination had taken place at the beginning of the year, revenue from operations, for the year ended March 31, 2017, would have been Rs.12,442.03 millions and the profit before tax for the year ended March 31, 2017 for the Company would have been Rs. 348.16 millions.

On acquisition the Cash flow is increased by Rs. 8.00 millions owing to Cash and cash equivalents acquired.

Consequently, the Investments in 4,633,530 equity shares in C&S Electric Limited is stand cancelled with equity share capital of the Company and incremental amount between face value and fair value of equity shares has been adjusted with balance in Securities premium reserve and balance in Surplus in Statement of Profit and Loss.

Also, pursuant to the Scheme, the authorised share capital of the Company had automatically increased, without any further act or deed on the part of the Transferee Company, including payment of Stamp Duty and fees, if any payable to the concerned Registrar of Companies under the Companies Act, 2013, by the authorised share capital of the Transferor Company of Rs. 10.00 millions comprising of 1,000,000 Equity Shares of Rs. 10 each.

The authorised share capital of the Company, post such increase, shall be as under:		(Rs. in Millions)	
Particulars			Amount
Authorised equity share capital of face value of Rs. 10 each		710.00	
Total			710.00

Note 1.6 -
Principles of
consolidation

- (i) The Consolidated Financial Statements relate to C&S Electric Limited (“the Company”) and its subsidiaries (collectively referred to as “Group”) which have been prepared in accordance with the Indian Accounting Standards (Ind AS).
- (ii) The financial statements of the Company and its subsidiaries have been combined on line-by-line basis by adding the book values of like items of assets, liabilities, income and expenses, after eliminating intra-group balances and intra-group transactions resulting in unrealised profits or losses (excluding amounts capitalised). Interests in jointly controlled entity are consolidated under equity method, which means that the Group’s share in the jointly controlled entities in profits / (losses) is consolidated.
- (iii) The excess of cost of investments in the subsidiaries over the Company’s portion of equity of the subsidiaries, at the date on which investments are made, is recognised in the financial statements as Goodwill.
- (iv) The excess of Company’s portion of equity of the subsidiaries over the cost of the investments by the Company, at the date on which investments are made is treated as a Capital Reserve.
- (v) The consolidated financial statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances. When necessary, adjustments are made to the consolidated financial statements of subsidiaries to bring their accounting policies into line with the Group’s accounting policies.
- (vi) Figures pertaining to the subsidiaries and the interests in jointly controlled entity have been reclassified wherever necessary to bring them in line with the Company’s financial statements.
- (vii) Subsidiaries:
The Group’s financial statements comprise figures aggregated for the Company and its subsidiaries. Subsidiaries are entities in which the Company owns, either directly or indirectly, more than half of the shares with voting rights or where the Company has a controlling influence on the basis of agreements. Subsidiaries are included in the Consolidated financial statements from the point in time at which the controlling influence is transferred to the Group and are no longer included in the Consolidated financial statements from the point in time at which the controlling influence ceases. The controlling influence is usually transferred at the date of acquisition.

The list of subsidiary companies which are included in the consolidation and the Group’s holdings therein are as under:

Name	Country of incorporation	Proportion of ownership interest	
	March 31, 2018	March 31, 2017	
EON Telesystems Private Limited	India	100%	100%
Eta-com Middle East (FZE)	UAE	100%	100%
C&S (Nantong) Electric Limited	China	100%	100%

C&S Electric U.K. Limited (w.e.f. October 31, 2017)	England	100%	100%
C&S Electric International B.V.	Netherlands	100%	100%
Eta-Com I.S.D. B.V. (upto March 27, 2018) *	Netherlands	100%	100%
Eta-Com B.V. *	Netherlands	100%	100%
Eta Bim NV *	Belgium	100%	100%
Eta-Com B NV *	Belgium	100%	100%
Eta-Com Deutschland GmbH *	Germany	100%	100%
Eta-Com UK Preedcrete Limited *	England	100%	100%
* Subsidiary of C&S Electric International B.V.			

(viii)

Joint ventures:

A joint venture is a type of joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint venture. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require unanimous consent of the parties sharing control. The Group's investments in its joint ventures are accounted for using the equity method. Under the equity method, investments in joint ventures are carried in the consolidated Balance sheet at cost as adjusted for post-acquisition changes in the Group's share of the net assets of the joint ventures, less any impairment in the value of the investments. Additional losses are provided for, and a liability is recognized, only to the extent that the Group has incurred legal or constructive obligation or made payments on behalf of the joint venture.

The joint venture are accounted for from the date on which Group obtains joint control over Joint Venture for the same reporting period as the Group. Where necessary, adjustments are made to bring the accounting policies in line with those of the Group.

Name	Country of incorporation	Shareholding	
	March 31, 2018	March 31, 2017	
C&S Himoina Private Limited	India	50%	50%
TC Electric Controls LLC	USA	50%	50%
RS Components & Controls (India) Limited	India	0.55%	0.55%

(ix)

The Company has not consolidated Group's share of profits/loss as per the Ind AS 110 "Consolidated Financial Statements" and disclosed the information related to RS Components & Controls (India) Limited, a joint venture of the Group, in view of insignificant investment of the Company .

Textual information (3)

Disclosure of significant accounting policies [Text Block]

Note 1 -
General
information
and
Significant
Accounting
Policies

Note 1.1 -
General
information

C&S Electric Limited ("the Company") is a limited company incorporated in India, having registered office at 222, Okhla phase - III, New Delhi - 110 020. The Company have subsidiaries namely EON Telesystems Private Limited, Eta-com Middle East (FZE), C&S (Nantong) Electric Limited, C&S Electric U.K. Limited, C&S Electric International B.V., Eta-Com I.S.D. B.V., Eta-Com B.V., Eta Bim NV, Eta-Com B NV, Eta-Com Deutschland GmbH, Eta-Com UK Preedcrete Limited and Joint Ventures namely C&S Himoina Private Limited, TC Electric Controls LLC and RS Components & Controls (India) Limited. C&S Electric Limited together with its subsidiaries is hereinafter referred to as "Group".

The principal place of business of the Group is in New Delhi and operations are at Noida, Greater Noida, Haridwar, China, Dubai (UAE) and Belgium. The principal activities of the Group includes manufacturing and business of electrical switchgear, controlgears, contactors, miniature circuit breakers (MCBs), electrical and electronic panels, protection and measurement devices, bus ducts, bus trunkings, lighting & wiring products and generation of Solar power etc.

Note 1.2 -
Basis of
preparation
and
presentation

The consolidated financial statements ("financial statements") have been prepared to comply in all material aspects with the Indian Accounting Standard (Ind AS) notified under section 133 of the Companies Act, 2013, read together with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended. These financial statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act 2013 ("The Act") and other relevant provisions of the Act, as applicable.

Effective April 01, 2016, the Group has adopted all the Ind AS standards and the adoption was carried out in accordance with Ind AS 101, First time adoption of Indian Accounting Standards, with April 01, 2015 as the transition date. The transition was carried out from indian accounting prionciples generally accepted in India as prescribed under section 133 of the Act, read with rule VII of the Companies (Accounts) Rules, 2014 (IGAAP), which was the previous GAAP.

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

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, except for leasing transactions that are within the scope of Ind AS 17, and measurements that have some similarities to fair value but are not fair value, such as net realizable value in Ind AS 2 or value in use in Ind AS 36.

In addition, for financial reporting purposes, fair value measurements are categorised

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

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

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

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

Note 1.3 - Significant Accounting Policies

I. Revenue recognition

Sale of goods : - Revenue is recognised when the significant risks and rewards of ownership have been transferred to the customer, which generally coincides when the products are dispatched / shipped, recovery of the consideration is probable, the associated costs can be estimated reliably, there is no continuing management involvement with the goods nor it exercises effective control over the goods and the amount of revenue can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts, cash discounts and volume rebates. Sales includes excise duty but excludes sales tax / value added tax.

Income from services :- Revenue from sale of power is recognised based on generated electricity units supplied to the customer.

Income from erection / work contracts :- When the outcome of a erection / work contracts can be estimated reliably, revenue and costs are recognised by reference to the stage of completion of the contract activity at the end of the reporting period, measured based on the proportion of contract costs incurred for work performed to date relative to the estimated total contract costs, except where this would not be representative of the stage of completion. Variations in contract work, claims and incentive payments are included to the extent that the amount can be measured reliably and its receipt is considered probable.

When the outcome of a erection / work contracts cannot be estimated reliably, contract revenue is recognised to the extent of contract costs incurred that it is probable will be recoverable. Contract costs are recognised as expenses in the period in which they are incurred. When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

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

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

II. Property, Plant and Equipment

Property, plant and equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any. For this purpose, cost includes deemed cost which represents the carrying value of property, plant and equipment recognised as at 1st April, 2015 measured as per the previous GAAP. Cost is inclusive of inward freight, duties and taxes and incidental expenses related to acquisition or construction. All upgradation / enhancements are charged off as revenue expenditure unless they bring similar significant additional benefits. An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the Statement of Profit and Loss. Depreciation of these assets commences when the assets are ready for their intended use which is generally on commissioning. Items of property, plant and equipment are depreciated

i.

in a manner that amortizes the cost (or other amount substituted for cost) of the assets after commissioning, less its residual value over their useful lives. Freehold land is not depreciated.

- ii. Capital work-in-progress
Projects under which tangible fixed assets are not yet ready for their intended use are carried at cost, comprising direct cost, related incidental expenses.

III. Intangible assets :

Intangible Assets that the Group controls and from which it expects future economic benefits are capitalised upon acquisition and measured initially:

- a. for assets acquired in a business combination, at fair value on the date of acquisition.
- b. for separately acquired assets, at cost comprising the purchase price (including import duties and non refundable taxes) and directly attributable costs to prepare the asset for its intended use. Internally generated assets for which the cost is clearly identifiable are capitalised at cost. Research expenditure is recognised as an expense when it is incurred. Development costs are capitalised only after the technical and commercial feasibility of the asset for sale or use has been established. Thereafter, all directly attributable expenditure incurred to prepare the asset for its intended use are recognised as the cost of such assets. Internally generated brands and websites are not recognised as intangible assets. The carrying value of intangible assets includes deemed cost which represents the carrying value of intangible assets recognised as at 1st April, 2015 measured as per the previous GAAP.

- i. The useful life of an intangible asset is considered finite where the rights to such assets are limited to a specified period of time by contract or law (e.g., patents, licences, trademarks, franchise and servicing rights) or the likelihood of technical, technological obsolescence (e.g., computer software, design, prototypes) or commercial obsolescence (e.g., lesser known brands are those to which adequate marketing support may not be provided). If, there are no such limitations, the useful life is taken to be indefinite. Intangible assets that have finite lives are amortized over their estimated useful lives by the straight line method unless it is practical to reliably determine the pattern of benefits arising from the asset. An intangible asset with an indefinite useful life is not amortized. All intangible assets are tested for impairment. Amortization expenses and impairment losses and reversal of impairment losses are taken to the Statement of Profit and Loss. Thus, after initial recognition, an intangible asset is carried at its cost less accumulated amortization and / or impairment losses. The useful lives of intangible assets are reviewed annually to determine if a reset of such useful life is required for assets with finite lives and to confirm that business circumstances continue to support an indefinite useful life assessment for assets so classified. Based on such review, the useful life may change or the useful life assessment may change from indefinite to finite. The impact of such changes is accounted for as a change in accounting estimate.

- ii. Intangible assets under development
Expenditure on intangible assets eligible for capitalisation are carried as Intangible assets under development where such assets are not yet ready for their intended use.

- iii. Goodwill on acquisition of subsidiaries have an indefinite useful life are not subject to amortisation and are tested for impairment annually or more frequently if events or circumstances indicate that they might be impaired. Goodwill is carried at cost less accumulated impairment losses, if any.

IV. A. Depreciation / amortisation

- i. The Group is following the straight line method of depreciation in respect of buildings, plant and machinery, office equipment acquired on or after 01.04.1989 and written down value method in respect of other assets.

- ii. Depreciation on all tangible assets is provided on the basis of estimated useful life and residual value determined by the management based on a technical evaluation considering nature of asset, past experience, estimated usage of the asset etc., as given below:

Estimated useful lives :-

Asset

Useful
Life
25-60

Buildings	years
Plant and Equipment	3-15 years
Furniture and Fixtures	5-10 years
Vehicles	4-10 years
Office Equipments	3-5 years

- iii. Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value.
- iv. Intangible assets, comprising of development expenditure on technical know how and commercial rights are amortised on a straight line method over a period of their useful life.
- v. Goodwill arising on acquisition of business is carried at cost as established at the date of acquisition of the business, less accumulated amortisation and impairment losses, if any.
- For the purpose of impairment testing, Goodwill is allocated to each of the Group's cash generating units that is expected to benefit from the synergies of the combinations.

B. Impairment

(i). Financial assets

The Group recognizes loss allowances using the expected credit loss for the financial assets which are not measured at fair value through profit or loss. Loss allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime expected credit loss.

(ii). Non - financial assets

Tangible and intangible assets

Property, plant and equipment and intangible assets 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 or loss. The Group review/assess at each reporting date if there is any indication that an asset may be impaired.

V. Foreign Currency Transactions

In preparing the financial statements of each individual group entity, transactions in currencies other than the entity's functional currency (foreign currencies) are recognised at the rates of exchange prevailing at the dates of transaction. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at rates prevailing at that date. Non- monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

The exchange differences arising on the settlement of monetary items or on reporting these items at rates different from rates at which these were initially recorded / reported in previous financial statements are recognised as income / expense in the period in which they arise.

For the purposes of presenting these consolidated financial statements, the assets and liabilities of the Group's foreign operations are translated into Indian Rupees using exchange rates prevailing at the end of each reporting period. Income and expense items are translated at the average exchange rates for the period, unless exchange rates fluctuate significantly during that period, in which case the exchange rates at the dates of the transactions are used. Exchange differences arising, if any, are recognised in other comprehensive income and accumulated in equity (and attributed to noncontrolling interests as appropriate).

On the disposal of a foreign operation (i.e. a disposal of the Group's entire interest in a foreign operation, a disposal involving loss of control over a subsidiary that includes a foreign operation, or a partial disposal of an interest in a joint venture that

includes a foreign operation of which the retained interest becomes a financial asset), all of the exchange differences accumulated in equity in respect of that operation attributable to the owners of the Group are reclassified to profit or loss.

Goodwill and fair value adjustment to identifiable assets acquired and liabilities assumed through acquisition of a foreign operation are treated as assets and liabilities of the foreign operation and translated at the rate of exchange prevailing at the end of each reporting period. Exchange differences arising are recognised in other comprehensive income.

VI. Financial Instruments

Initial recognition

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

Subsequent measurement

Non derivative financial instruments

(i) Financial assets carried at amortised cost : A financial asset is subsequently measured at amortised cost if it is held 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.

(ii) Financial assets carried at fair value through other comprehensive income (FVTOCI): A financial asset is subsequently measured at FVTOCI if it is held not only for collection of cash flows arising from payments of principal and interest but also from the sale of such assets. Such assets are subsequently measured at fair value, with unrealised gains and losses arising from changes in the fair value being recognised in other comprehensive income.

(iii) Investment in subsidiaries and Joint Venture : Investment in subsidiaries and joint venture is carried at cost less impairment, if any, in the separate financial statements.

(iv) Financial assets carried at fair value through profit or loss (FVTPL): A financial asset which is not classified in any of the above categories are subsequently measured at fair value through profit or loss.

(v) Financial liabilities : Financial liabilities are subsequently measured at amortized cost using the effective interest method. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

VII. Impairment of investments

The Group reviews its carrying value of long term investments carried at cost / amortized cost at the end of each reporting period. If the recoverable amount is less than its carrying amount, the impairment loss is accounted for.

VIII. Inventories

Finished goods and Stock-in-trade are valued at lower of cost and net realisable value.

Work in progress on works contracts, awaiting billing is valued at proportionate contract value.

The bases of determining costs for various categories of inventories are as follows:-

Raw material and components - Weighted average

Work in progress and finished goods - Material cost plus appropriate share of labour and other overheads (including excise duty on finished goods in PY)

Work in progress at works contracts - Material cost, direct labour and other direct expenses.

IX. Employee Benefits

The Group has various schemes of employee benefits such as provident fund, superannuation fund, gratuity and leave encashment, which are dealt with as under:

- i. Contributions to provident fund are charged to statement of profit and loss every year.
- ii. Contributions towards Superannuation Scheme of Life Insurance Corporation of India are charged to statement of profit and loss every year.
Contributions are made towards Gratuity Scheme of Life Insurance Corporation of India. Provision for gratuity is determined using the Projected Unit Credit Method,

with actuarial valuations being carried out at each balance sheet date.

iii.

Re-measurement comprising actuarial gains and losses and return on plan assets (excluding net interest) are recognized in the other comprehensive income for the period in which they occur and is not reclassified to profit or loss.

- iv. Provision for leave encashment (including long term compensated absences) is made based on an actuarial valuation. Actuarial gains and losses are recognized in the statement of profit and loss for the period in which they occur.

- v. Liability on account of short term employee benefits, comprising largely of compensated absences and performance incentives, is recognised on an undiscounted accrual basis during the period when the employee renders service.

X. Contingent liabilities and provisions

Contingent liabilities are disclosed after evaluation of the facts and legal aspects of the matter involved, in line with the provisions of Ind AS 37. The Group records a liability for any claims where a potential loss probable and capable of being estimated and discloses such matters in its financial statements, if material. For potential losses that are considered possible, but not probable, the Group provides disclosures in the financial statements but does not record a liability in its financial statements unless the loss becomes probable.

Provisions are recognised when the Group has a legal / constructive obligation as a result of a past event, for which it is probable that a cash outflow may be required and a reliable estimate can be made of the amount of the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

XI. Leases

Lease payments under operating leases are recognised as an expense in the statement of profit and loss on a straight-line basis over the lease term unless another systematic basis is more representative of the time pattern of the Group's benefit. Where the rentals are structured solely to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, such increases are recognised in the year in which such benefits accrue. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

Financial lease transactions entered are considered as financial arrangements and the leased assets are capitalised on an amount equal to the present value of future lease payments and corresponding amount is recognised as a liability. The lease payments made are apportioned between finance charge and reduction of outstanding liability in relation to leased asset.

XII. Research and development

Revenue expenditure pertaining to research is charged to the Statement of Profit and Loss. Development costs of products are also charged to the Statement of Profit and Loss unless a product's technical feasibility has been established, in which case such expenditure is capitalised. The amount capitalised comprises expenditure that can be directly attributed or allocated on a reasonable and consistent basis to creating, producing and making the asset ready for its intended use. Fixed assets utilised for research and development are capitalised and depreciated in accordance with the policies stated for Fixed Assets.

XIII. Business combinations

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred measured at acquisition date fair value and the amount of any non-controlling interests in the acquiree. For each business combination, the Group elects whether to measure the non-controlling interests in the acquiree at fair value or at the proportionate share of the acquiree's identifiable net assets.

At the acquisition date, the identifiable assets acquired and the liabilities assumed are recognised at their acquisition date fair values. For this purpose, the liabilities assumed include contingent liabilities representing present obligation and they are measured at their acquisition fair values irrespective of the fact that outflow of resources embodying economic benefits is not probable. However deferred tax assets or liabilities, and the assets or liabilities related to employee benefit arrangements are recognised and measured in accordance with Ind AS 12 "Income Tax" and Ind AS 19 "Employee Benefits" respectively.

When the Group acquires a business, it assesses the financial assets and liabilities

assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date.

XIV. Earnings per share

Basic earnings / (loss) per share is calculated by dividing the net profit / (loss) for the current year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The number of shares used in computing diluted earnings per share comprises the weighted average share considered for calculating basic earnings / (loss) per share, and also the weighted average number of shares, which would have been issued on the conversion of all dilutive potential equity shares. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The number of equity shares and potentially dilutive equity shares are adjusted for bonus shares as appropriate.

XV. Income taxes

Income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss i.e. in other comprehensive income. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is highly probable that future economic benefit associated with it will flow to the Company.

Deferred tax is provided on temporary differences between the tax bases of assets and liabilities and their carrying amounts at the reporting date. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted as at the reporting date. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off.

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

Unrecognised deferred tax assets are reassessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss i.e. in other comprehensive income.

XVI. Use of estimates and judgement

The preparation of the financial statements in conformity with recognition and measurement principles of Ind AS requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which estimates are revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. The following are the key assumptions concerning the future, and other sources of estimation uncertainty at the end of the reporting period that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in future are:

(i) Useful lives and residual value of property, plant and equipment, intangible assets and investment properties : Useful life and residual value are determined by the management based on a technical evaluation considering nature of asset, past experience, estimated usage of the asset, vendor's advice etc and same is reviewed at each financial year end.

(ii) Impairment of investments : The Group has reviewed its carrying value of long term investments in equity/preference shares of subsidiaries and other companies

carried at cost/amortized cost at the end of each reporting period. If the recoverable amount is less than its carrying amount, the impairment loss is accounted for.

(iii) Deferred tax assets : The Group has reviewed the carrying amount of deferred tax assets including MAT credit at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available

to allow all or part of the asset to be recovered.

(iv) Revenue Recognition : Provision for Sales Returns and Discounts are estimated based on past experience, market conditions and announced schemes.

XVII. Operating Cycle

Based on the nature of products / activities of the Group and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Group has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

XVIII. Recent accounting pronouncement issued but not yet effective upto the date of issuance of financial statements

In March 2018, the Ministry of Corporate Affairs issued the Companies (Indian Accounting Standards) Amendment Rules, 2018, notifying Ind AS 115, 'Revenue from Contracts with Customers' (a new revenue standard) and Appendix B to Ind AS 21, 'Foreign Currency Transactions and Advance Consideration'. These amendments are applicable to the Company from April 1, 2018.

Ind AS 115, Revenue from Contracts with Customers

This standard requires an entity to recognise revenue on the basis of 5 step model given in the standard. The Standard focuses on identification of various performance obligations on the basis of promised goods and services to the customers as per contract, allocation of contract price on the various performance obligations and recognition of revenue when entity satisfies the performance obligation. The Standard Scopes out lease agreements from its scope.

The company is in the process of estimating the impact on transition of Ind AS 115 (new standard) from Ind AS 18 (old standard) on Revenue.

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

Appendix B to Ind AS 21, Foreign currency transactions and advance consideration clarifies the date of the transaction for the purpose of determining the exchange rate to use on initial recognition of the related asset, expense or income, when an entity has received or paid advance consideration in a foreign currency.

There is no impact on the Company due to notification of this Appendix.

Note 1.4 - Note on utilisation of Business Reconstruction Reserve

During the previous year, as approved by the Board of Directors, the Group has charged off the acquisition related expenses of Rs. 4.90 millions and written off the trade receivables by Rs. 145.82 millions by directly debiting the 'Business Reconstruction Reserve Account' created from the General Reserves in 2008-09 and in 2013-14, pursuant to a scheme of arrangements under Section 391 and 394 of the Companies Act, 1956 approved by High Court of Delhi, instead of debiting the same to the statement of profit and loss. In accordance with the said scheme, the Business Reconstruction Reserve is available to set off any extra ordinary expenses arising pursuant to any adjustment in the carrying amount of the fixed assets of the Company and adjustment on account of depreciation with respect to such assets, expenses and losses on account of write off of irrecoverable assets by the Company, expenses of any scheme of merger / restructuring / amalgamation / arrangement including this Scheme or such other expenses as may be identified and considered appropriate by the Board of Directors of the Company. Further, as and when the Board of Directors of the Company determines that a part or whole of the balance remaining in the Business Reconstruction Reserve Account is no longer required for setting off any expenses, then such part or whole of the balance, so determined, can be utilized by the Company for any or all of the purposes stipulated in Section 78(2) of the Companies Act, 1956 (equivalent to Section 58(2) of the Companies Act, 2013). Had no treatment been prescribed by the scheme, the acquisition related expenses and write off in value of trade receivables would have been charged to the statement of profit and loss in line with the accounting prescribed and, consequently, the profit for the year ended March 31, 2017 would have been lower and the balance in the Business Reconstruction Reserve Account would have been higher by Rs. 150.72 millions.

Note 1.5 -
Acquisition
during the
year ended
March 31,
2017

The Company filed a Scheme under Section 230 to 232 and other applicable provisions of the Companies Act, 2013 for acquisition of JVA Trading Private Limited (hereinafter referred to as "JTPL" or "the Transferor Company") primarily engaged in trading in all types of goods including electrical and electronic goods and components, light fittings etc., the Scheme was approved by the Hon'ble National Company Law Tribunal (NCLT) vide its Order dated September 07, 2017 which became effective on same date on filing of the certified copy of the Order of the NCLT with the Registrar of Companies, NCT of Delhi.

As per the Scheme, all the undertakings, the entire business, including all assets, liabilities and reserves of the transferor company have been transferred to and vested in C&S Electric Limited (hereinafter referred to as "C&S" or "the Transferee Company") with effect from the appointed date i.e. December 01, 2016. Accordingly, the assets and liabilities as at December 01, 2016 and the transactions including income and expenses for the period from December 1, 2016 to March 31, 2017 of the transferor company, have been incorporated in these financial statements.

Fair value of net assets / liabilities acquired from JVA Trading Private Limited		(Rs. in Millions)	
Particulars			Amount
Non - Current Assets			
Fixed Assets			
Tangible Assets			0.03
Subtotal	0.03		
Current Assets			
Trade Receivables			1.77
Cash and cash equivalents			8.00
Other Current Assets			0.05
Investments in 4,633,530 equity shares having face value of Rs. 10 each of C&S Electric Limited		1,075.30	
Subtotal	1,085.12		
Total			1,085.15
Non - Current Liabilities			
Financial liabilities			
Borrowings			600.00
Subtotal	600.00		
Current Liabilities			
Financial liabilities			
Borrowings			400.00
Trade payables			0.15
Other financial liabilities			23.57
Other current liabilities	3.43		
Subtotal	427.15		
Total			1,027.15
Fair value of Net liabilities acquired (settled by issue of equity shares)	(58.00)		
Purchase consideration			
250,000 Equity shares of Rs. 10 each			2.50
Security premium on above equity shares			55.50

From the date of acquisition, JTPL has contributed Rs. 0.20 millions of revenue and incurred losses of Rs. 36.21 millions included in profit before tax of the Company. If the combination had taken place at the beginning of the year, revenue from operations, for the year ended March 31, 2017, would have been Rs.12,442.03 millions and the profit before tax for the year ended March 31, 2017 for the Company would have been Rs. 348.16 millions.

On acquisition the Cash flow is increased by Rs. 8.00 millions owing to Cash and cash equivalents acquired.

Consequently, the Investments in 4,633,530 equity shares in C&S Electric Limited is stand cancelled with equity share capital of the Company and incremental amount between face value and fair value of equity shares has been adjusted with balance in Securities premium reserve and balance in Surplus in Statement of Profit and Loss.

Also, pursuant to the Scheme, the authorised share capital of the Company had automatically increased, without any further act or deed on the part of the Transferee Company, including payment of Stamp Duty and fees, if any payable to the concerned Registrar of Companies under the Companies Act, 2013, by the authorised share capital of the Transferor Company of Rs. 10.00 millions comprising of 1,000,000 Equity Shares of Rs. 10 each.

The authorised share capital of the Company, post such increase, shall be as under:		(Rs. in Millions)	
Particulars			Amount
Authorised equity share capital of face value of Rs. 10 each		710.00	
Total			710.00

Note 1.6 -
Principles of
consolidation

- (i) The Consolidated Financial Statements relate to C&S Electric Limited (“the Company”) and its subsidiaries (collectively referred to as “Group”) which have been prepared in accordance with the Indian Accounting Standards (Ind AS).
- (ii) The financial statements of the Company and its subsidiaries have been combined on line-by-line basis by adding the book values of like items of assets, liabilities, income and expenses, after eliminating intra-group balances and intra-group transactions resulting in unrealised profits or losses (excluding amounts capitalised). Interests in jointly controlled entity are consolidated under equity method, which means that the Group’s share in the jointly controlled entities in profits / (losses) is consolidated.
- (iii) The excess of cost of investments in the subsidiaries over the Company’s portion of equity of the subsidiaries, at the date on which investments are made, is recognised in the financial statements as Goodwill.
- (iv) The excess of Company’s portion of equity of the subsidiaries over the cost of the investments by the Company, at the date on which investments are made is treated as a Capital Reserve.
- (v) The consolidated financial statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances. When necessary, adjustments are made to the consolidated financial statements of subsidiaries to bring their accounting policies into line with the Group’s accounting policies.
- (vi) Figures pertaining to the subsidiaries and the interests in jointly controlled entity have been reclassified wherever necessary to bring them in line with the Company’s financial statements.
- (vii) Subsidiaries:
The Group’s financial statements comprise figures aggregated for the Company and its subsidiaries. Subsidiaries are entities in which the Company owns, either directly or indirectly, more than half of the shares with voting rights or where the Company has a controlling influence on the basis of agreements. Subsidiaries are included in the Consolidated financial statements from the point in time at which the controlling influence is transferred to the Group and are no longer included in the Consolidated financial statements from the point in time at which the controlling influence ceases. The controlling influence is usually transferred at the date of acquisition.

The list of subsidiary companies which are included in the consolidation and the Group’s holdings therein are as under:

Name	Country of incorporation	Proportion of ownership interest	
	March 31, 2018	March 31, 2017	
EON Telesystems Private Limited	India	100%	100%
Eta-com Middle East (FZE)	UAE	100%	100%
C&S (Nantong) Electric Limited	China	100%	100%

C&S Electric U.K. Limited (w.e.f. October 31, 2017)	England	100%	100%
C&S Electric International B.V.	Netherlands	100%	100%
Eta-Com I.S.D. B.V. (upto March 27, 2018) *	Netherlands	100%	100%
Eta-Com B.V. *	Netherlands	100%	100%
Eta Bim NV *	Belgium	100%	100%
Eta-Com B NV *	Belgium	100%	100%
Eta-Com Deutschland GmbH *	Germany	100%	100%
Eta-Com UK Preedcrete Limited *	England	100%	100%

* Subsidiary of C&S Electric International B.V.

(viii)

Joint ventures:

A joint venture is a type of joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint venture. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require unanimous consent of the parties sharing control. The Group's investments in its joint ventures are accounted for using the equity method. Under the equity method, investments in joint ventures are carried in the consolidated Balance sheet at cost as adjusted for post-acquisition changes in the Group's share of the net assets of the joint ventures, less any impairment in the value of the investments. Additional losses are provided for, and a liability is recognized, only to the extent that the Group has incurred legal or constructive obligation or made payments on behalf of the joint venture.

The joint venture are accounted for from the date on which Group obtains joint control over Joint Venture for the same reporting period as the Group. Where necessary, adjustments are made to bring the accounting policies in line with those of the Group.

Name	Country of incorporation	Shareholding
	March 31, 2018	March 31, 2017
C&S Himoina Private Limited	India	50% 50%
TC Electric Controls LLC	USA	50% 50%
RS Components & Controls (India) Limited	India	0.55% 0.55%

(ix)

The Company has not consolidated Group's share of profits/loss as per the Ind AS 110 "Consolidated Financial Statements" and disclosed the information related to RS Components & Controls (India) Limited, a joint venture of the Group, in view of insignificant investment of the Company .

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

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of corporate information notes and other explanatory information [TextBlock]	Textual information (4) [See below]	Textual information (5) [See below]
Statement of Ind AS compliance [TextBlock]	NA	NA
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (6) [See below]	Textual information (7) [See below]

Textual information (4)

Disclosure of corporate information notes and other explanatory information [Text Block]

C&S Electric Limited ('The Company') is a limited company incorporated in India, having registered office at 222, Okhla phase - III, New Delhi - 110 020 and having principal place of business in New Delhi, Noida, Greater Noida, Haridwar and Assam.

The Company's operations and principal activities includes manufacturing and business of electrical switchgear, controlgears, contactors, miniature circuit breakers (MCBs), electrical and electronic panels, protection and measurement devices, bus ducts, bus trunkings, lighting & wiring products and generation of Solar power etc.

Textual information (5)

Disclosure of corporate information notes and other explanatory information [Text Block]

C&S Electric Limited ('The Company') is a limited company incorporated in India, having registered office at 222, Okhla phase - III, New Delhi - 110 020 and having principal place of business in New Delhi, Noida, Greater Noida, Haridwar and Assam.

The Company's operations and principal activities includes manufacturing and business of electrical switchgear, controlgears, contactors, miniature circuit breakers (MCBs), electrical and electronic panels, protection and measurement devices, bus ducts, bus trunkings, lighting & wiring products and generation of Solar power etc.

Textual information (6)

Disclosure of significant accounting policies [Text Block]

Note 1 -
General
information
and
Significant
Accounting
Policies

Note 1.1 -
General
information

C&S Electric Limited ("the Company") is a limited company incorporated in India, having registered office at 222, Okhla phase - III, New Delhi - 110 020. The Company have subsidiaries namely EON Telesystems Private Limited, Eta-com Middle East (FZE), C&S (Nantong) Electric Limited, C&S Electric U.K. Limited, C&S Electric International B.V., Eta-Com I.S.D. B.V., Eta-Com B.V., Eta Bim NV, Eta-Com B NV, Eta-Com Deutschland GmbH, Eta-Com UK Preedcrete Limited and Joint Ventures namely C&S Himoina Private Limited, TC Electric Controls LLC and RS Components & Controls (India) Limited. C&S Electric Limited together with its subsidiaries is hereinafter referred to as "Group".

The principal place of business of the Group is in New Delhi and operations are at Noida, Greater Noida, Haridwar, China, Dubai (UAE) and Belgium. The principal activities of the Group includes manufacturing and business of electrical switchgear, controlgears, contactors, miniature circuit breakers (MCBs), electrical and electronic panels, protection and measurement devices, bus ducts, bus trunkings, lighting & wiring products and generation of Solar power etc.

Note 1.2 -
Basis of
preparation
and
presentation

The consolidated financial statements ("financial statements") have been prepared to comply in all material aspects with the Indian Accounting Standard (Ind AS) notified under section 133 of the Companies Act, 2013, read together with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended. These financial statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act 2013 ("The Act") and other relevant provisions of the Act, as applicable.

Effective April 01, 2016, the Group has adopted all the Ind AS standards and the adoption was carried out in accordance with Ind AS 101, First time adoption of Indian Accounting Standards, with April 01, 2015 as the transition date. The transition was carried out from indian accounting prionciples generally accepted in India as prescribed under section 133 of the Act, read with rule VII of the Companies (Accounts) Rules, 2014 (IGAAP), which was the previous GAAP.

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

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, except for leasing transactions that are within the scope of Ind AS 17, and measurements that have some similarities to fair value but are not fair value, such as net realizable value in Ind AS 2 or value in use in Ind AS 36.

In addition, for financial reporting purposes, fair value measurements are categorised

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

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

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

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

Note 1.3 - Significant Accounting Policies

I. Revenue recognition

Sale of goods : - Revenue is recognised when the significant risks and rewards of ownership have been transferred to the customer, which generally coincides when the products are dispatched / shipped, recovery of the consideration is probable, the associated costs can be estimated reliably, there is no continuing management involvement with the goods nor it exercises effective control over the goods and the amount of revenue can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts, cash discounts and volume rebates. Sales includes excise duty but excludes sales tax / value added tax.

Income from services :- Revenue from sale of power is recognised based on generated electricity units supplied to the customer.

Income from erection / work contracts :- When the outcome of a erection / work contracts can be estimated reliably, revenue and costs are recognised by reference to the stage of completion of the contract activity at the end of the reporting period, measured based on the proportion of contract costs incurred for work performed to date relative to the estimated total contract costs, except where this would not be representative of the stage of completion. Variations in contract work, claims and incentive payments are included to the extent that the amount can be measured reliably and its receipt is considered probable.

When the outcome of a erection / work contracts cannot be estimated reliably, contract revenue is recognised to the extent of contract costs incurred that it is probable will be recoverable. Contract costs are recognised as expenses in the period in which they are incurred. When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

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

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

II. Property, Plant and Equipment

Property, plant and equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any. For this purpose, cost includes deemed cost which represents the carrying value of property, plant and equipment recognised as at 1st April, 2015 measured as per the previous GAAP. Cost is inclusive of inward freight, duties and taxes and incidental expenses related to acquisition or construction. All upgradation / enhancements are charged off as revenue expenditure unless they bring similar significant additional benefits. An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the Statement of Profit and Loss. Depreciation of these assets commences when the assets are ready for their intended use which is generally on commissioning. Items of property, plant and equipment are depreciated

i.

in a manner that amortizes the cost (or other amount substituted for cost) of the assets after commissioning, less its residual value over their useful lives. Freehold land is not depreciated.

- ii. Capital work-in-progress
Projects under which tangible fixed assets are not yet ready for their intended use are carried at cost, comprising direct cost, related incidental expenses.

III. Intangible assets :

Intangible Assets that the Group controls and from which it expects future economic benefits are capitalised upon acquisition and measured initially:

- a. for assets acquired in a business combination, at fair value on the date of acquisition.
- b. for separately acquired assets, at cost comprising the purchase price (including import duties and non refundable taxes) and directly attributable costs to prepare the asset for its intended use. Internally generated assets for which the cost is clearly identifiable are capitalised at cost. Research expenditure is recognised as an expense when it is incurred. Development costs are capitalised only after the technical and commercial feasibility of the asset for sale or use has been established. Thereafter, all directly attributable expenditure incurred to prepare the asset for its intended use are recognised as the cost of such assets. Internally generated brands and websites are not recognised as intangible assets. The carrying value of intangible assets includes deemed cost which represents the carrying value of intangible assets recognised as at 1st April, 2015 measured as per the previous GAAP.

- i. The useful life of an intangible asset is considered finite where the rights to such assets are limited to a specified period of time by contract or law (e.g., patents, licences, trademarks, franchise and servicing rights) or the likelihood of technical, technological obsolescence (e.g., computer software, design, prototypes) or commercial obsolescence (e.g., lesser known brands are those to which adequate marketing support may not be provided). If, there are no such limitations, the useful life is taken to be indefinite. Intangible assets that have finite lives are amortized over their estimated useful lives by the straight line method unless it is practical to reliably determine the pattern of benefits arising from the asset. An intangible asset with an indefinite useful life is not amortized. All intangible assets are tested for impairment. Amortization expenses and impairment losses and reversal of impairment losses are taken to the Statement of Profit and Loss. Thus, after initial recognition, an intangible asset is carried at its cost less accumulated amortization and / or impairment losses. The useful lives of intangible assets are reviewed annually to determine if a reset of such useful life is required for assets with finite lives and to confirm that business circumstances continue to support an indefinite useful life assessment for assets so classified. Based on such review, the useful life may change or the useful life assessment may change from indefinite to finite. The impact of such changes is accounted for as a change in accounting estimate.

- ii. Intangible assets under development
Expenditure on intangible assets eligible for capitalisation are carried as Intangible assets under development where such assets are not yet ready for their intended use.

- iii. Goodwill on acquisition of subsidiaries have an indefinite useful life are not subject to amortisation and are tested for impairment annually or more frequently if events or circumstances indicate that they might be impaired. Goodwill is carried at cost less accumulated impairment losses, if any.

IV. A. Depreciation / amortisation

- i. The Group is following the straight line method of depreciation in respect of buildings, plant and machinery, office equipment acquired on or after 01.04.1989 and written down value method in respect of other assets.

- ii. Depreciation on all tangible assets is provided on the basis of estimated useful life and residual value determined by the management based on a technical evaluation considering nature of asset, past experience, estimated usage of the asset etc., as given below:

Estimated useful lives :-

Asset

Useful
Life
25-60

Buildings	years
Plant and Equipment	3-15 years
Furniture and Fixtures	5-10 years
Vehicles	4-10 years
Office Equipments	3-5 years

- iii. Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value.
- iv. Intangible assets, comprising of development expenditure on technical know how and commercial rights are amortised on a straight line method over a period of their useful life.
- v. Goodwill arising on acquisition of business is carried at cost as established at the date of acquisition of the business, less accumulated amortisation and impairment losses, if any.
- For the purpose of impairment testing, Goodwill is allocated to each of the Group's cash generating units that is expected to benefit from the synergies of the combinations.

B. Impairment

(i). Financial assets

The Group recognizes loss allowances using the expected credit loss for the financial assets which are not measured at fair value through profit or loss. Loss allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime expected credit loss.

(ii). Non - financial assets

Tangible and intangible assets

Property, plant and equipment and intangible assets 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 or loss. The Group review/assess at each reporting date if there is any indication that an asset may be impaired.

V. Foreign Currency Transactions

In preparing the financial statements of each individual group entity, transactions in currencies other than the entity's functional currency (foreign currencies) are recognised at the rates of exchange prevailing at the dates of transaction. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at rates prevailing at that date. Non- monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

The exchange differences arising on the settlement of monetary items or on reporting these items at rates different from rates at which these were initially recorded / reported in previous financial statements are recognised as income / expense in the period in which they arise.

For the purposes of presenting these consolidated financial statements, the assets and liabilities of the Group's foreign operations are translated into Indian Rupees using exchange rates prevailing at the end of each reporting period. Income and expense items are translated at the average exchange rates for the period, unless exchange rates fluctuate significantly during that period, in which case the exchange rates at the dates of the transactions are used. Exchange differences arising, if any, are recognised in other comprehensive income and accumulated in equity (and attributed to noncontrolling interests as appropriate).

On the disposal of a foreign operation (i.e. a disposal of the Group's entire interest in a foreign operation, a disposal involving loss of control over a subsidiary that includes a foreign operation, or a partial disposal of an interest in a joint venture that

includes a foreign operation of which the retained interest becomes a financial asset), all of the exchange differences accumulated in equity in respect of that operation attributable to the owners of the Group are reclassified to profit or loss.

Goodwill and fair value adjustment to identifiable assets acquired and liabilities assumed through acquisition of a foreign operation are treated as assets and liabilities of the foreign operation and translated at the rate of exchange prevailing at the end of each reporting period. Exchange differences arising are recognised in other comprehensive income.

VI. Financial Instruments

Initial recognition

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

Subsequent measurement

Non derivative financial instruments

(i) Financial assets carried at amortised cost : A financial asset is subsequently measured at amortised cost if it is held 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.

(ii) Financial assets carried at fair value through other comprehensive income (FVTOCI): A financial asset is subsequently measured at FVTOCI if it is held not only for collection of cash flows arising from payments of principal and interest but also from the sale of such assets. Such assets are subsequently measured at fair value, with unrealised gains and losses arising from changes in the fair value being recognised in other comprehensive income.

(iii) Investment in subsidiaries and Joint Venture : Investment in subsidiaries and joint venture is carried at cost less impairment, if any, in the separate financial statements.

(iv) Financial assets carried at fair value through profit or loss (FVTPL): A financial asset which is not classified in any of the above categories are subsequently measured at fair value through profit or loss.

(v) Financial liabilities : Financial liabilities are subsequently measured at amortized cost using the effective interest method. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

VII. Impairment of investments

The Group reviews its carrying value of long term investments carried at cost / amortized cost at the end of each reporting period. If the recoverable amount is less than its carrying amount, the impairment loss is accounted for.

VIII. Inventories

Finished goods and Stock-in-trade are valued at lower of cost and net realisable value.

Work in progress on works contracts, awaiting billing is valued at proportionate contract value.

The bases of determining costs for various categories of inventories are as follows:-

Raw material and components - Weighted average

Work in progress and finished goods - Material cost plus appropriate share of labour and other overheads (including excise duty on finished goods in PY)

Work in progress at works contracts - Material cost, direct labour and other direct expenses.

IX. Employee Benefits

The Group has various schemes of employee benefits such as provident fund, superannuation fund, gratuity and leave encashment, which are dealt with as under:

- i. Contributions to provident fund are charged to statement of profit and loss every year.
- ii. Contributions towards Superannuation Scheme of Life Insurance Corporation of India are charged to statement of profit and loss every year.
Contributions are made towards Gratuity Scheme of Life Insurance Corporation of India. Provision for gratuity is determined using the Projected Unit Credit Method,

with actuarial valuations being carried out at each balance sheet date.

iii.

Re-measurement comprising actuarial gains and losses and return on plan assets (excluding net interest) are recognized in the other comprehensive income for the period in which they occur and is not reclassified to profit or loss.

- iv. Provision for leave encashment (including long term compensated absences) is made based on an actuarial valuation. Actuarial gains and losses are recognized in the statement of profit and loss for the period in which they occur.

- v. Liability on account of short term employee benefits, comprising largely of compensated absences and performance incentives, is recognised on an undiscounted accrual basis during the period when the employee renders service.

X. Contingent liabilities and provisions

Contingent liabilities are disclosed after evaluation of the facts and legal aspects of the matter involved, in line with the provisions of Ind AS 37. The Group records a liability for any claims where a potential loss probable and capable of being estimated and discloses such matters in its financial statements, if material. For potential losses that are considered possible, but not probable, the Group provides disclosures in the financial statements but does not record a liability in its financial statements unless the loss becomes probable.

Provisions are recognised when the Group has a legal / constructive obligation as a result of a past event, for which it is probable that a cash outflow may be required and a reliable estimate can be made of the amount of the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

XI. Leases

Lease payments under operating leases are recognised as an expense in the statement of profit and loss on a straight-line basis over the lease term unless another systematic basis is more representative of the time pattern of the Group's benefit. Where the rentals are structured solely to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, such increases are recognised in the year in which such benefits accrue. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

Financial lease transactions entered are considered as financial arrangements and the leased assets are capitalised on an amount equal to the present value of future lease payments and corresponding amount is recognised as a liability. The lease payments made are apportioned between finance charge and reduction of outstanding liability in relation to leased asset.

XII. Research and development

Revenue expenditure pertaining to research is charged to the Statement of Profit and Loss. Development costs of products are also charged to the Statement of Profit and Loss unless a product's technical feasibility has been established, in which case such expenditure is capitalised. The amount capitalised comprises expenditure that can be directly attributed or allocated on a reasonable and consistent basis to creating, producing and making the asset ready for its intended use. Fixed assets utilised for research and development are capitalised and depreciated in accordance with the policies stated for Fixed Assets.

XIII. Business combinations

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred measured at acquisition date fair value and the amount of any non-controlling interests in the acquiree. For each business combination, the Group elects whether to measure the non-controlling interests in the acquiree at fair value or at the proportionate share of the acquiree's identifiable net assets.

At the acquisition date, the identifiable assets acquired and the liabilities assumed are recognised at their acquisition date fair values. For this purpose, the liabilities assumed include contingent liabilities representing present obligation and they are measured at their acquisition fair values irrespective of the fact that outflow of resources embodying economic benefits is not probable. However deferred tax assets or liabilities, and the assets or liabilities related to employee benefit arrangements are recognised and measured in accordance with Ind AS 12 "Income Tax" and Ind AS 19 "Employee Benefits" respectively.

When the Group acquires a business, it assesses the financial assets and liabilities

assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date.

XIV. Earnings per share

Basic earnings / (loss) per share is calculated by dividing the net profit / (loss) for the current year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The number of shares used in computing diluted earnings per share comprises the weighted average share considered for calculating basic earnings / (loss) per share, and also the weighted average number of shares, which would have been issued on the conversion of all dilutive potential equity shares. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The number of equity shares and potentially dilutive equity shares are adjusted for bonus shares as appropriate.

XV. Income taxes

Income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss i.e. in other comprehensive income. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is highly probable that future economic benefit associated with it will flow to the Company.

Deferred tax is provided on temporary differences between the tax bases of assets and liabilities and their carrying amounts at the reporting date. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted as at the reporting date. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off.

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

Unrecognised deferred tax assets are reassessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss i.e. in other comprehensive income.

XVI. Use of estimates and judgement

The preparation of the financial statements in conformity with recognition and measurement principles of Ind AS requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which estimates are revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. The following are the key assumptions concerning the future, and other sources of estimation uncertainty at the end of the reporting period that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in future are:

(i) Useful lives and residual value of property, plant and equipment, intangible assets and investment properties : Useful life and residual value are determined by the management based on a technical evaluation considering nature of asset, past experience, estimated usage of the asset, vendor's advice etc and same is reviewed at each financial year end.

(ii) Impairment of investments : The Group has reviewed its carrying value of long term investments in equity/preference shares of subsidiaries and other companies

carried at cost/amortized cost at the end of each reporting period. If the recoverable amount is less than its carrying amount, the impairment loss is accounted for.

(iii) Deferred tax assets : The Group has reviewed the carrying amount of deferred tax assets including MAT credit at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available

to allow all or part of the asset to be recovered.

(iv) Revenue Recognition : Provision for Sales Returns and Discounts are estimated based on past experience, market conditions and announced schemes.

XVII. Operating Cycle

Based on the nature of products / activities of the Group and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Group has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

XVIII. Recent accounting pronouncement issued but not yet effective upto the date of issuance of financial statements

In March 2018, the Ministry of Corporate Affairs issued the Companies (Indian Accounting Standards) Amendment Rules, 2018, notifying Ind AS 115, 'Revenue from Contracts with Customers' (a new revenue standard) and Appendix B to Ind AS 21, 'Foreign Currency Transactions and Advance Consideration'. These amendments are applicable to the Company from April 1, 2018.

Ind AS 115, Revenue from Contracts with Customers

This standard requires an entity to recognise revenue on the basis of 5 step model given in the standard. The Standard focuses on identification of various performance obligations on the basis of promised goods and services to the customers as per contract, allocation of contract price on the various performance obligations and recognition of revenue when entity satisfies the performance obligation. The Standard Scopes out lease agreements from its scope.

The company is in the process of estimating the impact on transition of Ind AS 115 (new standard) from Ind AS 18 (old standard) on Revenue.

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

Appendix B to Ind AS 21, Foreign currency transactions and advance consideration clarifies the date of the transaction for the purpose of determining the exchange rate to use on initial recognition of the related asset, expense or income, when an entity has received or paid advance consideration in a foreign currency.

There is no impact on the Company due to notification of this Appendix.

Note 1.4 - Note on utilisation of Business Reconstruction Reserve

During the previous year, as approved by the Board of Directors, the Group has charged off the acquisition related expenses of Rs. 4.90 millions and written off the trade receivables by Rs. 145.82 millions by directly debiting the 'Business Reconstruction Reserve Account' created from the General Reserves in 2008-09 and in 2013-14, pursuant to a scheme of arrangements under Section 391 and 394 of the Companies Act, 1956 approved by High Court of Delhi, instead of debiting the same to the statement of profit and loss. In accordance with the said scheme, the Business Reconstruction Reserve is available to set off any extra ordinary expenses arising pursuant to any adjustment in the carrying amount of the fixed assets of the Company and adjustment on account of depreciation with respect to such assets, expenses and losses on account of write off of irrecoverable assets by the Company, expenses of any scheme of merger / restructuring / amalgamation / arrangement including this Scheme or such other expenses as may be identified and considered appropriate by the Board of Directors of the Company. Further, as and when the Board of Directors of the Company determines that a part or whole of the balance remaining in the Business Reconstruction Reserve Account is no longer required for setting off any expenses, then such part or whole of the balance, so determined, can be utilized by the Company for any or all of the purposes stipulated in Section 78(2) of the Companies Act, 1956 (equivalent to Section 58(2) of the Companies Act, 2013). Had no treatment been prescribed by the scheme, the acquisition related expenses and write off in value of trade receivables would have been charged to the statement of profit and loss in line with the accounting prescribed and, consequently, the profit for the year ended March 31, 2017 would have been lower and the balance in the Business Reconstruction Reserve Account would have been higher by Rs. 150.72 millions.

Note 1.5 -
Acquisition
during the
year ended
March 31,
2017

The Company filed a Scheme under Section 230 to 232 and other applicable provisions of the Companies Act, 2013 for acquisition of JVA Trading Private Limited (hereinafter referred to as "JTPL" or "the Transferor Company") primarily engaged in trading in all types of goods including electrical and electronic goods and components, light fittings etc., the Scheme was approved by the Hon'ble National Company Law Tribunal (NCLT) vide its Order dated September 07, 2017 which became effective on same date on filing of the certified copy of the Order of the NCLT with the Registrar of Companies, NCT of Delhi.

As per the Scheme, all the undertakings, the entire business, including all assets, liabilities and reserves of the transferor company have been transferred to and vested in C&S Electric Limited (hereinafter referred to as "C&S" or "the Transferee Company") with effect from the appointed date i.e. December 01, 2016. Accordingly, the assets and liabilities as at December 01, 2016 and the transactions including income and expenses for the period from December 1, 2016 to March 31, 2017 of the transferor company, have been incorporated in these financial statements.

Fair value of net assets / liabilities acquired from JVA Trading Private Limited		(Rs. in Millions)	
Particulars			Amount
Non - Current Assets			
Fixed Assets			
Tangible Assets			0.03
Subtotal	0.03		
Current Assets			
Trade Receivables			1.77
Cash and cash equivalents			8.00
Other Current Assets			0.05
Investments in 4,633,530 equity shares having face value of Rs. 10 each of C&S Electric Limited		1,075.30	
Subtotal	1,085.12		
Total			1,085.15
Non - Current Liabilities			
Financial liabilities			
Borrowings			600.00
Subtotal	600.00		
Current Liabilities			
Financial liabilities			
Borrowings			400.00
Trade payables			0.15
Other financial liabilities			23.57
Other current liabilities	3.43		
Subtotal	427.15		
Total			1,027.15
Fair value of Net liabilities acquired (settled by issue of equity shares)	(58.00)		
Purchase consideration			
250,000 Equity shares of Rs. 10 each			2.50
Security premium on above equity shares			55.50

From the date of acquisition, JTPL has contributed Rs. 0.20 millions of revenue and incurred losses of Rs. 36.21 millions included in profit before tax of the Company. If the combination had taken place at the beginning of the year, revenue from operations, for the year ended March 31, 2017, would have been Rs.12,442.03 millions and the profit before tax for the year ended March 31, 2017 for the Company would have been Rs. 348.16 millions.

On acquisition the Cash flow is increased by Rs. 8.00 millions owing to Cash and cash equivalents acquired.

Consequently, the Investments in 4,633,530 equity shares in C&S Electric Limited is stand cancelled with equity share capital of the Company and incremental amount between face value and fair value of equity shares has been adjusted with balance in Securities premium reserve and balance in Surplus in Statement of Profit and Loss.

Also, pursuant to the Scheme, the authorised share capital of the Company had automatically increased, without any further act or deed on the part of the Transferee Company, including payment of Stamp Duty and fees, if any payable to the concerned Registrar of Companies under the Companies Act, 2013, by the authorised share capital of the Transferor Company of Rs. 10.00 millions comprising of 1,000,000 Equity Shares of Rs. 10 each.

The authorised share capital of the Company, post such increase, shall be as under:		(Rs. in Millions)	
Particulars			Amount
Authorised equity share capital of face value of Rs. 10 each		710.00	
Total			710.00

Note 1.6 -
Principles of
consolidation

- (i) The Consolidated Financial Statements relate to C&S Electric Limited (“the Company”) and its subsidiaries (collectively referred to as “Group”) which have been prepared in accordance with the Indian Accounting Standards (Ind AS).
- (ii) The financial statements of the Company and its subsidiaries have been combined on line-by-line basis by adding the book values of like items of assets, liabilities, income and expenses, after eliminating intra-group balances and intra-group transactions resulting in unrealised profits or losses (excluding amounts capitalised). Interests in jointly controlled entity are consolidated under equity method, which means that the Group’s share in the jointly controlled entities in profits / (losses) is consolidated.
- (iii) The excess of cost of investments in the subsidiaries over the Company’s portion of equity of the subsidiaries, at the date on which investments are made, is recognised in the financial statements as Goodwill.
- (iv) The excess of Company’s portion of equity of the subsidiaries over the cost of the investments by the Company, at the date on which investments are made is treated as a Capital Reserve.
- (v) The consolidated financial statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances. When necessary, adjustments are made to the consolidated financial statements of subsidiaries to bring their accounting policies into line with the Group’s accounting policies.
- (vi) Figures pertaining to the subsidiaries and the interests in jointly controlled entity have been reclassified wherever necessary to bring them in line with the Company’s financial statements.
- (vii) Subsidiaries:
The Group’s financial statements comprise figures aggregated for the Company and its subsidiaries. Subsidiaries are entities in which the Company owns, either directly or indirectly, more than half of the shares with voting rights or where the Company has a controlling influence on the basis of agreements. Subsidiaries are included in the Consolidated financial statements from the point in time at which the controlling influence is transferred to the Group and are no longer included in the Consolidated financial statements from the point in time at which the controlling influence ceases. The controlling influence is usually transferred at the date of acquisition.

The list of subsidiary companies which are included in the consolidation and the Group’s holdings therein are as under:

Name	Country of incorporation	Proportion of ownership interest	
	March 31, 2018	March 31, 2017	
EON Telesystems Private Limited	India	100%	100%
Eta-com Middle East (FZE)	UAE	100%	100%
C&S (Nantong) Electric Limited	China	100%	100%

C&S Electric U.K. Limited (w.e.f. October 31, 2017)	England	100%	100%
C&S Electric International B.V.	Netherlands	100%	100%
Eta-Com I.S.D. B.V. (upto March 27, 2018) *	Netherlands	100%	100%
Eta-Com B.V. *	Netherlands	100%	100%
Eta Bim NV *	Belgium	100%	100%
Eta-Com B NV *	Belgium	100%	100%
Eta-Com Deutschland GmbH *	Germany	100%	100%
Eta-Com UK Preedcrete Limited *	England	100%	100%
* Subsidiary of C&S Electric International B.V.			

(viii)

Joint ventures:

A joint venture is a type of joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint venture. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require unanimous consent of the parties sharing control. The Group's investments in its joint ventures are accounted for using the equity method. Under the equity method, investments in joint ventures are carried in the consolidated Balance sheet at cost as adjusted for post-acquisition changes in the Group's share of the net assets of the joint ventures, less any impairment in the value of the investments. Additional losses are provided for, and a liability is recognized, only to the extent that the Group has incurred legal or constructive obligation or made payments on behalf of the joint venture.

The joint venture are accounted for from the date on which Group obtains joint control over Joint Venture for the same reporting period as the Group. Where necessary, adjustments are made to bring the accounting policies in line with those of the Group.

Name	Country of incorporation	Shareholding	
	March 31, 2018	March 31, 2017	
C&S Himoina Private Limited	India	50%	50%
TC Electric Controls LLC	USA	50%	50%
RS Components & Controls (India) Limited	India	0.55%	0.55%

(ix)

The Company has not consolidated Group's share of profits/loss as per the Ind AS 110 "Consolidated Financial Statements" and disclosed the information related to RS Components & Controls (India) Limited, a joint venture of the Group, in view of insignificant investment of the Company .

Textual information (7)

Disclosure of significant accounting policies [Text Block]

Note 1 -
General
information
and
Significant
Accounting
Policies

Note 1.1 -
General
information

C&S Electric Limited ("the Company") is a limited company incorporated in India, having registered office at 222, Okhla phase - III, New Delhi - 110 020. The Company have subsidiaries namely EON Telesystems Private Limited, Eta-com Middle East (FZE), C&S (Nantong) Electric Limited, C&S Electric U.K. Limited, C&S Electric International B.V., Eta-Com I.S.D. B.V., Eta-Com B.V., Eta Bim NV, Eta-Com B NV, Eta-Com Deutschland GmbH, Eta-Com UK Preedcrete Limited and Joint Ventures namely C&S Himoina Private Limited, TC Electric Controls LLC and RS Components & Controls (India) Limited. C&S Electric Limited together with its subsidiaries is hereinafter referred to as "Group".

The principal place of business of the Group is in New Delhi and operations are at Noida, Greater Noida, Haridwar, China, Dubai (UAE) and Belgium. The principal activities of the Group includes manufacturing and business of electrical switchgear, controlgears, contactors, miniature circuit breakers (MCBs), electrical and electronic panels, protection and measurement devices, bus ducts, bus trunkings, lighting & wiring products and generation of Solar power etc.

Note 1.2 -
Basis of
preparation
and
presentation

The consolidated financial statements ("financial statements") have been prepared to comply in all material aspects with the Indian Accounting Standard (Ind AS) notified under section 133 of the Companies Act, 2013, read together with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended. These financial statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act 2013 ("The Act") and other relevant provisions of the Act, as applicable.

Effective April 01, 2016, the Group has adopted all the Ind AS standards and the adoption was carried out in accordance with Ind AS 101, First time adoption of Indian Accounting Standards, with April 01, 2015 as the transition date. The transition was carried out from indian accounting prionciples generally accepted in India as prescribed under section 133 of the Act, read with rule VII of the Companies (Accounts) Rules, 2014 (IGAAP), which was the previous GAAP.

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

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, except for leasing transactions that are within the scope of Ind AS 17, and measurements that have some similarities to fair value but are not fair value, such as net realizable value in Ind AS 2 or value in use in Ind AS 36.

In addition, for financial reporting purposes, fair value measurements are categorised

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

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

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

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

Note 1.3 - Significant Accounting Policies

I. Revenue recognition

Sale of goods : - Revenue is recognised when the significant risks and rewards of ownership have been transferred to the customer, which generally coincides when the products are dispatched / shipped, recovery of the consideration is probable, the associated costs can be estimated reliably, there is no continuing management involvement with the goods nor it exercises effective control over the goods and the amount of revenue can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts, cash discounts and volume rebates. Sales includes excise duty but excludes sales tax / value added tax.

Income from services :- Revenue from sale of power is recognised based on generated electricity units supplied to the customer.

Income from erection / work contracts :- When the outcome of a erection / work contracts can be estimated reliably, revenue and costs are recognised by reference to the stage of completion of the contract activity at the end of the reporting period, measured based on the proportion of contract costs incurred for work performed to date relative to the estimated total contract costs, except where this would not be representative of the stage of completion. Variations in contract work, claims and incentive payments are included to the extent that the amount can be measured reliably and its receipt is considered probable.

When the outcome of a erection / work contracts cannot be estimated reliably, contract revenue is recognised to the extent of contract costs incurred that it is probable will be recoverable. Contract costs are recognised as expenses in the period in which they are incurred. When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

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

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

II. Property, Plant and Equipment

Property, plant and equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any. For this purpose, cost includes deemed cost which represents the carrying value of property, plant and equipment recognised as at 1st April, 2015 measured as per the previous GAAP. Cost is inclusive of inward freight, duties and taxes and incidental expenses related to acquisition or construction. All upgradation / enhancements are charged off as revenue expenditure unless they bring similar significant additional benefits. An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the Statement of Profit and Loss. Depreciation of these assets commences when the assets are ready for their intended use which is generally on commissioning. Items of property, plant and equipment are depreciated

i.

in a manner that amortizes the cost (or other amount substituted for cost) of the assets after commissioning, less its residual value over their useful lives. Freehold land is not depreciated.

- ii. Capital work-in-progress
Projects under which tangible fixed assets are not yet ready for their intended use are carried at cost, comprising direct cost, related incidental expenses.

III. Intangible assets :

Intangible Assets that the Group controls and from which it expects future economic benefits are capitalised upon acquisition and measured initially:

- a. for assets acquired in a business combination, at fair value on the date of acquisition.
- b. for separately acquired assets, at cost comprising the purchase price (including import duties and non refundable taxes) and directly attributable costs to prepare the asset for its intended use. Internally generated assets for which the cost is clearly identifiable are capitalised at cost. Research expenditure is recognised as an expense when it is incurred. Development costs are capitalised only after the technical and commercial feasibility of the asset for sale or use has been established. Thereafter, all directly attributable expenditure incurred to prepare the asset for its intended use are recognised as the cost of such assets. Internally generated brands and websites are not recognised as intangible assets. The carrying value of intangible assets includes deemed cost which represents the carrying value of intangible assets recognised as at 1st April, 2015 measured as per the previous GAAP.

- i. The useful life of an intangible asset is considered finite where the rights to such assets are limited to a specified period of time by contract or law (e.g., patents, licences, trademarks, franchise and servicing rights) or the likelihood of technical, technological obsolescence (e.g., computer software, design, prototypes) or commercial obsolescence (e.g., lesser known brands are those to which adequate marketing support may not be provided). If, there are no such limitations, the useful life is taken to be indefinite. Intangible assets that have finite lives are amortized over their estimated useful lives by the straight line method unless it is practical to reliably determine the pattern of benefits arising from the asset. An intangible asset with an indefinite useful life is not amortized. All intangible assets are tested for impairment. Amortization expenses and impairment losses and reversal of impairment losses are taken to the Statement of Profit and Loss. Thus, after initial recognition, an intangible asset is carried at its cost less accumulated amortization and / or impairment losses. The useful lives of intangible assets are reviewed annually to determine if a reset of such useful life is required for assets with finite lives and to confirm that business circumstances continue to support an indefinite useful life assessment for assets so classified. Based on such review, the useful life may change or the useful life assessment may change from indefinite to finite. The impact of such changes is accounted for as a change in accounting estimate.

- ii. Intangible assets under development
Expenditure on intangible assets eligible for capitalisation are carried as Intangible assets under development where such assets are not yet ready for their intended use.

- iii. Goodwill on acquisition of subsidiaries have an indefinite useful life are not subject to amortisation and are tested for impairment annually or more frequently if events or circumstances indicate that they might be impaired. Goodwill is carried at cost less accumulated impairment losses, if any.

IV. A. Depreciation / amortisation

- i. The Group is following the straight line method of depreciation in respect of buildings, plant and machinery, office equipment acquired on or after 01.04.1989 and written down value method in respect of other assets.

- ii. Depreciation on all tangible assets is provided on the basis of estimated useful life and residual value determined by the management based on a technical evaluation considering nature of asset, past experience, estimated usage of the asset etc., as given below:

Estimated useful lives :-

Asset

Useful
Life
25-60

Buildings	years
Plant and Equipment	3-15 years
Furniture and Fixtures	5-10 years
Vehicles	4-10 years
Office Equipments	3-5 years

iii. Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value.

iv. Intangible assets, comprising of development expenditure on technical know how and commercial rights are amortised on a straight line method over a period of their useful life.

v. Goodwill arising on acquisition of business is carried at cost as established at the date of acquisition of the business, less accumulated amortisation and impairment losses, if any.

For the purpose of impairment testing, Goodwill is allocated to each of the Group's cash generating units that is expected to benefit from the synergies of the combinations.

B. Impairment

(i). Financial assets

The Group recognizes loss allowances using the expected credit loss for the financial assets which are not measured at fair value through profit or loss. Loss allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime expected credit loss.

(ii). Non - financial assets

Tangible and intangible assets

Property, plant and equipment and intangible assets 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 or loss. The Group review/assess at each reporting date if there is any indication that an asset may be impaired.

V. Foreign Currency Transactions

In preparing the financial statements of each individual group entity, transactions in currencies other than the entity's functional currency (foreign currencies) are recognised at the rates of exchange prevailing at the dates of transaction. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at rates prevailing at that date. Non- monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

The exchange differences arising on the settlement of monetary items or on reporting these items at rates different from rates at which these were initially recorded / reported in previous financial statements are recognised as income / expense in the period in which they arise.

For the purposes of presenting these consolidated financial statements, the assets and liabilities of the Group's foreign operations are translated into Indian Rupees using exchange rates prevailing at the end of each reporting period. Income and expense items are translated at the average exchange rates for the period, unless exchange rates fluctuate significantly during that period, in which case the exchange rates at the dates of the transactions are used. Exchange differences arising, if any, are recognised in other comprehensive income and accumulated in equity (and attributed to noncontrolling interests as appropriate).

On the disposal of a foreign operation (i.e. a disposal of the Group's entire interest in a foreign operation, a disposal involving loss of control over a subsidiary that includes a foreign operation, or a partial disposal of an interest in a joint venture that

includes a foreign operation of which the retained interest becomes a financial asset), all of the exchange differences accumulated in equity in respect of that operation attributable to the owners of the Group are reclassified to profit or loss.

Goodwill and fair value adjustment to identifiable assets acquired and liabilities assumed through acquisition of a foreign operation are treated as assets and liabilities of the foreign operation and translated at the rate of exchange prevailing at the end of each reporting period. Exchange differences arising are recognised in other comprehensive income.

VI. Financial Instruments

Initial recognition

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

Subsequent measurement

Non derivative financial instruments

(i) Financial assets carried at amortised cost : A financial asset is subsequently measured at amortised cost if it is held 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.

(ii) Financial assets carried at fair value through other comprehensive income (FVTOCI): A financial asset is subsequently measured at FVTOCI if it is held not only for collection of cash flows arising from payments of principal and interest but also from the sale of such assets. Such assets are subsequently measured at fair value, with unrealised gains and losses arising from changes in the fair value being recognised in other comprehensive income.

(iii) Investment in subsidiaries and Joint Venture : Investment in subsidiaries and joint venture is carried at cost less impairment, if any, in the separate financial statements.

(iv) Financial assets carried at fair value through profit or loss (FVTPL): A financial asset which is not classified in any of the above categories are subsequently measured at fair value through profit or loss.

(v) Financial liabilities : Financial liabilities are subsequently measured at amortized cost using the effective interest method. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

VII. Impairment of investments

The Group reviews its carrying value of long term investments carried at cost / amortized cost at the end of each reporting period. If the recoverable amount is less than its carrying amount, the impairment loss is accounted for.

VIII. Inventories

Finished goods and Stock-in-trade are valued at lower of cost and net realisable value.

Work in progress on works contracts, awaiting billing is valued at proportionate contract value.

The bases of determining costs for various categories of inventories are as follows:-

Raw material and components - Weighted average

Work in progress and finished goods - Material cost plus appropriate share of labour and other overheads (including excise duty on finished goods in PY)

Work in progress at works contracts - Material cost, direct labour and other direct expenses.

IX. Employee Benefits

The Group has various schemes of employee benefits such as provident fund, superannuation fund, gratuity and leave encashment, which are dealt with as under:

- i. Contributions to provident fund are charged to statement of profit and loss every year.
- ii. Contributions towards Superannuation Scheme of Life Insurance Corporation of India are charged to statement of profit and loss every year.
Contributions are made towards Gratuity Scheme of Life Insurance Corporation of India. Provision for gratuity is determined using the Projected Unit Credit Method,

with actuarial valuations being carried out at each balance sheet date.

iii.

Re-measurement comprising actuarial gains and losses and return on plan assets (excluding net interest) are recognized in the other comprehensive income for the period in which they occur and is not reclassified to profit or loss.

- iv. Provision for leave encashment (including long term compensated absences) is made based on an actuarial valuation. Actuarial gains and losses are recognized in the statement of profit and loss for the period in which they occur.

- v. Liability on account of short term employee benefits, comprising largely of compensated absences and performance incentives, is recognised on an undiscounted accrual basis during the period when the employee renders service.

X. Contingent liabilities and provisions

Contingent liabilities are disclosed after evaluation of the facts and legal aspects of the matter involved, in line with the provisions of Ind AS 37. The Group records a liability for any claims where a potential loss probable and capable of being estimated and discloses such matters in its financial statements, if material. For potential losses that are considered possible, but not probable, the Group provides disclosures in the financial statements but does not record a liability in its financial statements unless the loss becomes probable.

Provisions are recognised when the Group has a legal / constructive obligation as a result of a past event, for which it is probable that a cash outflow may be required and a reliable estimate can be made of the amount of the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

XI. Leases

Lease payments under operating leases are recognised as an expense in the statement of profit and loss on a straight-line basis over the lease term unless another systematic basis is more representative of the time pattern of the Group's benefit. Where the rentals are structured solely to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, such increases are recognised in the year in which such benefits accrue. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

Financial lease transactions entered are considered as financial arrangements and the leased assets are capitalised on an amount equal to the present value of future lease payments and corresponding amount is recognised as a liability. The lease payments made are apportioned between finance charge and reduction of outstanding liability in relation to leased asset.

XII. Research and development

Revenue expenditure pertaining to research is charged to the Statement of Profit and Loss. Development costs of products are also charged to the Statement of Profit and Loss unless a product's technical feasibility has been established, in which case such expenditure is capitalised. The amount capitalised comprises expenditure that can be directly attributed or allocated on a reasonable and consistent basis to creating, producing and making the asset ready for its intended use. Fixed assets utilised for research and development are capitalised and depreciated in accordance with the policies stated for Fixed Assets.

XIII. Business combinations

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred measured at acquisition date fair value and the amount of any non-controlling interests in the acquiree. For each business combination, the Group elects whether to measure the non-controlling interests in the acquiree at fair value or at the proportionate share of the acquiree's identifiable net assets.

At the acquisition date, the identifiable assets acquired and the liabilities assumed are recognised at their acquisition date fair values. For this purpose, the liabilities assumed include contingent liabilities representing present obligation and they are measured at their acquisition fair values irrespective of the fact that outflow of resources embodying economic benefits is not probable. However deferred tax assets or liabilities, and the assets or liabilities related to employee benefit arrangements are recognised and measured in accordance with Ind AS 12 "Income Tax" and Ind AS 19 "Employee Benefits" respectively.

When the Group acquires a business, it assesses the financial assets and liabilities

assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date.

XIV. Earnings per share

Basic earnings / (loss) per share is calculated by dividing the net profit / (loss) for the current year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The number of shares used in computing diluted earnings per share comprises the weighted average share considered for calculating basic earnings / (loss) per share, and also the weighted average number of shares, which would have been issued on the conversion of all dilutive potential equity shares. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The number of equity shares and potentially dilutive equity shares are adjusted for bonus shares as appropriate.

XV. Income taxes

Income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss i.e. in other comprehensive income. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is highly probable that future economic benefit associated with it will flow to the Company.

Deferred tax is provided on temporary differences between the tax bases of assets and liabilities and their carrying amounts at the reporting date. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted as at the reporting date. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off.

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

Unrecognised deferred tax assets are reassessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss i.e. in other comprehensive income.

XVI. Use of estimates and judgement

The preparation of the financial statements in conformity with recognition and measurement principles of Ind AS requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which estimates are revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. The following are the key assumptions concerning the future, and other sources of estimation uncertainty at the end of the reporting period that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in future are:

(i) Useful lives and residual value of property, plant and equipment, intangible assets and investment properties : Useful life and residual value are determined by the management based on a technical evaluation considering nature of asset, past experience, estimated usage of the asset, vendor's advice etc and same is reviewed at each financial year end.

(ii) Impairment of investments : The Group has reviewed its carrying value of long term investments in equity/preference shares of subsidiaries and other companies

carried at cost/amortized cost at the end of each reporting period. If the recoverable amount is less than its carrying amount, the impairment loss is accounted for.

(iii) Deferred tax assets : The Group has reviewed the carrying amount of deferred tax assets including MAT credit at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available

to allow all or part of the asset to be recovered.

(iv) Revenue Recognition : Provision for Sales Returns and Discounts are estimated based on past experience, market conditions and announced schemes.

XVII. Operating Cycle

Based on the nature of products / activities of the Group and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Group has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

XVIII. Recent accounting pronouncement issued but not yet effective upto the date of issuance of financial statements

In March 2018, the Ministry of Corporate Affairs issued the Companies (Indian Accounting Standards) Amendment Rules, 2018, notifying Ind AS 115, 'Revenue from Contracts with Customers' (a new revenue standard) and Appendix B to Ind AS 21, 'Foreign Currency Transactions and Advance Consideration'. These amendments are applicable to the Company from April 1, 2018.

Ind AS 115, Revenue from Contracts with Customers

This standard requires an entity to recognise revenue on the basis of 5 step model given in the standard. The Standard focuses on identification of various performance obligations on the basis of promised goods and services to the customers as per contract, allocation of contract price on the various performance obligations and recognition of revenue when entity satisfies the performance obligation. The Standard Scopes out lease agreements from its scope.

The company is in the process of estimating the impact on transition of Ind AS 115 (new standard) from Ind AS 18 (old standard) on Revenue.

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

Appendix B to Ind AS 21, Foreign currency transactions and advance consideration clarifies the date of the transaction for the purpose of determining the exchange rate to use on initial recognition of the related asset, expense or income, when an entity has received or paid advance consideration in a foreign currency.

There is no impact on the Company due to notification of this Appendix.

Note 1.4 - Note on utilisation of Business Reconstruction Reserve

During the previous year, as approved by the Board of Directors, the Group has charged off the acquisition related expenses of Rs. 4.90 millions and written off the trade receivables by Rs. 145.82 millions by directly debiting the 'Business Reconstruction Reserve Account' created from the General Reserves in 2008-09 and in 2013-14, pursuant to a scheme of arrangements under Section 391 and 394 of the Companies Act, 1956 approved by High Court of Delhi, instead of debiting the same to the statement of profit and loss. In accordance with the said scheme, the Business Reconstruction Reserve is available to set off any extra ordinary expenses arising pursuant to any adjustment in the carrying amount of the fixed assets of the Company and adjustment on account of depreciation with respect to such assets, expenses and losses on account of write off of irrecoverable assets by the Company, expenses of any scheme of merger / restructuring / amalgamation / arrangement including this Scheme or such other expenses as may be identified and considered appropriate by the Board of Directors of the Company. Further, as and when the Board of Directors of the Company determines that a part or whole of the balance remaining in the Business Reconstruction Reserve Account is no longer required for setting off any expenses, then such part or whole of the balance, so determined, can be utilized by the Company for any or all of the purposes stipulated in Section 78(2) of the Companies Act, 1956 (equivalent to Section 58(2) of the Companies Act, 2013). Had no treatment been prescribed by the scheme, the acquisition related expenses and write off in value of trade receivables would have been charged to the statement of profit and loss in line with the accounting prescribed and, consequently, the profit for the year ended March 31, 2017 would have been lower and the balance in the Business Reconstruction Reserve Account would have been higher by Rs. 150.72 millions.

Note 1.5 -
Acquisition
during the
year ended
March 31,
2017

The Company filed a Scheme under Section 230 to 232 and other applicable provisions of the Companies Act, 2013 for acquisition of JVA Trading Private Limited (hereinafter referred to as "JTPL" or "the Transferor Company") primarily engaged in trading in all types of goods including electrical and electronic goods and components, light fittings etc., the Scheme was approved by the Hon'ble National Company Law Tribunal (NCLT) vide its Order dated September 07, 2017 which became effective on same date on filing of the certified copy of the Order of the NCLT with the Registrar of Companies, NCT of Delhi.

As per the Scheme, all the undertakings, the entire business, including all assets, liabilities and reserves of the transferor company have been transferred to and vested in C&S Electric Limited (hereinafter referred to as "C&S" or "the Transferee Company") with effect from the appointed date i.e. December 01, 2016. Accordingly, the assets and liabilities as at December 01, 2016 and the transactions including income and expenses for the period from December 1, 2016 to March 31, 2017 of the transferor company, have been incorporated in these financial statements.

Fair value of net assets / liabilities acquired from JVA Trading Private Limited		(Rs. in Millions)	
Particulars			Amount
Non - Current Assets			
Fixed Assets			
Tangible Assets			0.03
Subtotal	0.03		
Current Assets			
Trade Receivables			1.77
Cash and cash equivalents			8.00
Other Current Assets			0.05
Investments in 4,633,530 equity shares having face value of Rs. 10 each of C&S Electric Limited		1,075.30	
Subtotal	1,085.12		
Total			1,085.15
Non - Current Liabilities			
Financial liabilities			
Borrowings			600.00
Subtotal	600.00		
Current Liabilities			
Financial liabilities			
Borrowings			400.00
Trade payables			0.15
Other financial liabilities			23.57
Other current liabilities	3.43		
Subtotal	427.15		
Total			1,027.15
Fair value of Net liabilities acquired (settled by issue of equity shares)	(58.00)		
Purchase consideration			
250,000 Equity shares of Rs. 10 each			2.50
Security premium on above equity shares			55.50

From the date of acquisition, JTPL has contributed Rs. 0.20 millions of revenue and incurred losses of Rs. 36.21 millions included in profit before tax of the Company. If the combination had taken place at the beginning of the year, revenue from operations, for the year ended March 31, 2017, would have been Rs.12,442.03 millions and the profit before tax for the year ended March 31, 2017 for the Company would have been Rs. 348.16 millions.

On acquisition the Cash flow is increased by Rs. 8.00 millions owing to Cash and cash equivalents acquired.

Consequently, the Investments in 4,633,530 equity shares in C&S Electric Limited is stand cancelled with equity share capital of the Company and incremental amount between face value and fair value of equity shares has been adjusted with balance in Securities premium reserve and balance in Surplus in Statement of Profit and Loss.

Also, pursuant to the Scheme, the authorised share capital of the Company had automatically increased, without any further act or deed on the part of the Transferee Company, including payment of Stamp Duty and fees, if any payable to the concerned Registrar of Companies under the Companies Act, 2013, by the authorised share capital of the Transferor Company of Rs. 10.00 millions comprising of 1,000,000 Equity Shares of Rs. 10 each.

The authorised share capital of the Company, post such increase, shall be as under:		(Rs. in Millions)	
Particulars			Amount
Authorised equity share capital of face value of Rs. 10 each		710.00	
Total			710.00

Note 1.6 -
Principles of
consolidation

- (i) The Consolidated Financial Statements relate to C&S Electric Limited ("the Company") and its subsidiaries (collectively referred to as "Group") which have been prepared in accordance with the Indian Accounting Standards (Ind AS).
- (ii) The financial statements of the Company and its subsidiaries have been combined on line-by-line basis by adding the book values of like items of assets, liabilities, income and expenses, after eliminating intra-group balances and intra-group transactions resulting in unrealised profits or losses (excluding amounts capitalised). Interests in jointly controlled entity are consolidated under equity method, which means that the Group's share in the jointly controlled entities in profits / (losses) is consolidated.
- (iii) The excess of cost of investments in the subsidiaries over the Company's portion of equity of the subsidiaries, at the date on which investments are made, is recognised in the financial statements as Goodwill.
- (iv) The excess of Company's portion of equity of the subsidiaries over the cost of the investments by the Company, at the date on which investments are made is treated as a Capital Reserve.
- (v) The consolidated financial statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances. When necessary, adjustments are made to the consolidated financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies.
- (vi) Figures pertaining to the subsidiaries and the interests in jointly controlled entity have been reclassified wherever necessary to bring them in line with the Company's financial statements.
- (vii) Subsidiaries:
The Group's financial statements comprise figures aggregated for the Company and its subsidiaries. Subsidiaries are entities in which the Company owns, either directly or indirectly, more than half of the shares with voting rights or where the Company has a controlling influence on the basis of agreements. Subsidiaries are included in the Consolidated financial statements from the point in time at which the controlling influence is transferred to the Group and are no longer included in the Consolidated financial statements from the point in time at which the controlling influence ceases. The controlling influence is usually transferred at the date of acquisition.

The list of subsidiary companies which are included in the consolidation and the Group's holdings therein are as under:

Name	Country of incorporation	Proportion of ownership interest	
	March 31, 2018	March 31, 2017	
EON Telesystems Private Limited	India	100%	100%
Eta-com Middle East (FZE)	UAE	100%	100%
C&S (Nantong) Electric Limited	China	100%	100%

C&S Electric U.K. Limited (w.e.f. October 31, 2017)	England	100%	100%
C&S Electric International B.V.	Netherlands	100%	100%
Eta-Com I.S.D. B.V. (upto March 27, 2018) *	Netherlands	100%	100%
Eta-Com B.V. *	Netherlands	100%	100%
Eta Bim NV *	Belgium	100%	100%
Eta-Com B NV *	Belgium	100%	100%
Eta-Com Deutschland GmbH *	Germany	100%	100%
Eta-Com UK Preedcrete Limited *	England	100%	100%

* Subsidiary of C&S Electric International B.V.

(viii)

Joint ventures:

A joint venture is a type of joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint venture. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require unanimous consent of the parties sharing control. The Group's investments in its joint ventures are accounted for using the equity method. Under the equity method, investments in joint ventures are carried in the consolidated Balance sheet at cost as adjusted for post-acquisition changes in the Group's share of the net assets of the joint ventures, less any impairment in the value of the investments. Additional losses are provided for, and a liability is recognized, only to the extent that the Group has incurred legal or constructive obligation or made payments on behalf of the joint venture.

The joint venture are accounted for from the date on which Group obtains joint control over Joint Venture for the same reporting period as the Group. Where necessary, adjustments are made to bring the accounting policies in line with those of the Group.

Name	Country of incorporation	Shareholding	
	March 31, 2018	March 31, 2017	
C&S Himoina Private Limited	India	50%	50%
TC Electric Controls LLC	USA	50%	50%
RS Components & Controls (India) Limited	India	0.55%	0.55%

(ix)

The Company has not consolidated Group's share of profits/loss as per the Ind AS 110 "Consolidated Financial Statements" and disclosed the information related to RS Components & Controls (India) Limited, a joint venture of the Group, in view of insignificant investment of the Company .

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

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

[400600] Notes - Property, plant and equipment**Disclosure of additional information about property plant and equipment [Table]**

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Land [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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 child Member	Refer child Member	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	Refer child Member	Refer child Member	0	0
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]		Office building [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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 child Member	Refer child Member	Refer Policy Accounting	Refer Policy Accounting
Useful lives or depreciation rates, property, plant and equipment	Refer child Member	Refer child Member	Refer Policy Accounting	Refer Policy Accounting
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]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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 Policy Accounting	Refer Policy Accounting	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	Refer Policy Accounting	Refer Policy Accounting	5-10 years	5-10 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Motor vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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 child Member	Refer child Member	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	Refer child Member	Refer child Member	4-10 years	4-10 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(5)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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	WDV	WDV	Refer Accounting Policy	Refer Accounting Policy
Useful lives or depreciation rates, property, plant and equipment	3-5 years	3-5 years	Refer Accounting Policy	Refer Accounting Policy
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]	Other property, plant and equipment [Member]		Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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 child Member	Refer child Member	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	Refer child Member	Refer child Member	3-15 years	3-15 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	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	230.46	262.13		230.46
Increase (decrease) through net exchange differences, property, plant and equipment	53.37	-25.78		53.37
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-239.76	-243.91		
Total Depreciation property plant and equipment	-239.76	-243.91		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	2.35	2.82		
Increase (decrease) through other changes, property, plant and equipment	-14.27	3.62		
Total increase (decrease) through transfers and other changes, property, plant and equipment	-11.92	6.44		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3.37	5.88		3.37
Total disposals and retirements, property, plant and equipment	3.37	5.88		3.37
Total increase (decrease) in property, plant and equipment	28.78	-7		280.46
Property, plant and equipment at end of period	2,243.96	2,215.18	2,222.18	2,956.86

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]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 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	262.13			
Increase (decrease) through net exchange differences, property, plant and equipment	-25.78			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			239.76	243.91
Total Depreciation property plant and equipment			239.76	243.91
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			-2.35	-2.82
Increase (decrease) through other changes, property, plant and equipment			14.27	-3.62
Total increase (decrease) through transfers and other changes, property, plant and equipment			11.92	-6.44
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	5.88		0	0
Total disposals and retirements, property, plant and equipment	5.88		0	0
Total increase (decrease) in property, plant and equipment	230.47		251.68	237.47
Property, plant and equipment at end of period	2,676.4	2,445.93	712.9	461.22

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

..(3)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	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]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		23.87	-13.07	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Total Depreciation property plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		23.87	-13.07	
Property, plant and equipment at end of period	223.75	190.41	166.54	179.61

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 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	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	23.87	-13.07		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Total Depreciation property plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment				0
Total increase (decrease) through transfers and other changes, property, plant and equipment				0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	23.87	-13.07		0
Property, plant and equipment at end of period	190.41	166.54	179.61	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]		Buildings [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			1.26	10.26
Increase (decrease) through net exchange differences, property, plant and equipment			13.48	-6.52
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		-34.19	-33.66
Total Depreciation property plant and equipment	0		-34.19	-33.66
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0.06
Increase (decrease) through other changes, property, plant and equipment	0		-3.22	1.32
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		-3.22	1.38
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		-22.67	-28.54
Property, plant and equipment at end of period	0	0	642.43	665.1

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]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		1.26	10.26	
Increase (decrease) through net exchange differences, property, plant and equipment		13.48	-6.52	
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		14.74	3.74	
Property, plant and equipment at end of period	693.64	750.73	735.99	732.25

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]	Buildings [Member]			Office building [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0.6
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	34.19	33.66		-1.05
Total Depreciation property plant and equipment	34.19	33.66		-1.05
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	-0.06		0
Increase (decrease) through other changes, property, plant and equipment	3.22	-1.32		-0.14
Total increase (decrease) through transfers and other changes, property, plant and equipment	3.22	-1.38		-0.14
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	37.41	32.28		-0.59
Property, plant and equipment at end of period	108.3	70.89	38.61	34.45

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]	Office building [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]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 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	3.17		0	3.17
Increase (decrease) through net exchange differences, property, plant and equipment	-0.05		0.6	-0.05
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1.13			
Total Depreciation property plant and equipment	-1.13			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0.06			
Increase (decrease) through other changes, property, plant and equipment	0			
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.06			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	2.05		0.6	3.12
Property, plant and equipment at end of period	35.04	32.99	37.67	37.07

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]	Office building [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]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
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		1.05	1.13	
Total Depreciation property plant and equipment		1.05	1.13	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	-0.06	
Increase (decrease) through other changes, property, plant and equipment		0.14	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0.14	-0.06	
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		1.19	1.07	
Property, plant and equipment at end of period	33.95	3.22	2.03	0.96

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]	Factory building [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	01/04/2016 to 31/03/2017	31/03/2016	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	1.26	7.09		1.26
Increase (decrease) through net exchange differences, property, plant and equipment	12.88	-6.47		12.88
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-33.14	-32.53		
Total Depreciation property plant and equipment	-33.14	-32.53		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	-3.08	1.32		
Total increase (decrease) through transfers and other changes, property, plant and equipment	-3.08	1.32		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-22.08	-30.59		14.14
Property, plant and equipment at end of period	607.98	630.06	660.65	713.06

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]	Factory building [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]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 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	7.09			
Increase (decrease) through net exchange differences, property, plant and equipment	-6.47			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			33.14	32.53
Total Depreciation property plant and equipment			33.14	32.53
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment			3.08	-1.32
Total increase (decrease) through transfers and other changes, property, plant and equipment			3.08	-1.32
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0.62		36.22	31.21
Property, plant and equipment at end of period	698.92	698.3	105.08	68.86

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]	Furniture and fixtures [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		5.26	3.99	
Increase (decrease) through net exchange differences, property, plant and equipment		4.67	-0.97	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-5.64	-6.39	
Total Depreciation property plant and equipment		-5.64	-6.39	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		1.07	0.23	
Increase (decrease) through other changes, property, plant and equipment		-3.84	0.33	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-2.77	0.56	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.4	0.25	
Total disposals and retirements, property, plant and equipment		1.4	0.25	
Total increase (decrease) in property, plant and equipment		0.12	-3.06	
Property, plant and equipment at end of period	37.65	10.67	10.55	13.61

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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	5.26	3.99		
Increase (decrease) through net exchange differences, property, plant and equipment	4.67	-0.97		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				5.64
Total Depreciation property plant and equipment				5.64
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				-1.07
Increase (decrease) through other changes, property, plant and equipment				3.84
Total increase (decrease) through transfers and other changes, property, plant and equipment				2.77
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.4	0.25		0
Total disposals and retirements, property, plant and equipment	1.4	0.25		0
Total increase (decrease) in property, plant and equipment	8.53	2.77		8.41
Property, plant and equipment at end of period	34.67	26.14	23.37	24

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]	Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 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			2.83	9.33
Increase (decrease) through net exchange differences, property, plant and equipment			3.37	-0.4
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	6.39		-14.87	-21.63
Total Depreciation property plant and equipment	6.39		-14.87	-21.63
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	-0.23		1.14	2.47
Increase (decrease) through other changes, property, plant and equipment	-0.33		-3.24	0.25
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.56		-2.1	2.72
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		1.72	4.19
Total disposals and retirements, property, plant and equipment	0		1.72	4.19
Total increase (decrease) in property, plant and equipment	5.83		-12.49	-14.17
Property, plant and equipment at end of period	15.59	9.76	33.31	45.8

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]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		2.83	9.33	
Increase (decrease) through net exchange differences, property, plant and equipment		3.37	-0.4	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.72	4.19	
Total disposals and retirements, property, plant and equipment		1.72	4.19	
Total increase (decrease) in property, plant and equipment		4.48	4.74	
Property, plant and equipment at end of period	59.97	84.97	80.49	75.75

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]	Vehicles [Member]			Motor vehicles [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	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				2.83
Increase (decrease) through net exchange differences, property, plant and equipment				3.37
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	14.87	21.63		-14.87
Total Depreciation property plant and equipment	14.87	21.63		-14.87
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	-1.14	-2.47		1.14
Increase (decrease) through other changes, property, plant and equipment	3.24	-0.25		-3.24
Total increase (decrease) through transfers and other changes, property, plant and equipment	2.1	-2.72		-2.1
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		1.72
Total disposals and retirements, property, plant and equipment	0	0		1.72
Total increase (decrease) in property, plant and equipment	16.97	18.91		-12.49
Property, plant and equipment at end of period	51.66	34.69	15.78	33.31

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]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	9.33		2.83	9.33
Increase (decrease) through net exchange differences, property, plant and equipment	-0.4		3.37	-0.4
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-21.63			
Total Depreciation property plant and equipment	-21.63			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	2.47			
Increase (decrease) through other changes, property, plant and equipment	0.25			
Total increase (decrease) through transfers and other changes, property, plant and equipment	2.72			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4.19		1.72	4.19
Total disposals and retirements, property, plant and equipment	4.19		1.72	4.19
Total increase (decrease) in property, plant and equipment	-14.17		4.48	4.74
Property, plant and equipment at end of period	45.8	59.97	84.97	80.49

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]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
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		14.87	21.63	
Total Depreciation property plant and equipment		14.87	21.63	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		-1.14	-2.47	
Increase (decrease) through other changes, property, plant and equipment		3.24	-0.25	
Total increase (decrease) through transfers and other changes, property, plant and equipment		2.1	-2.72	
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		16.97	18.91	
Property, plant and equipment at end of period	75.75	51.66	34.69	15.78

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]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	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	7.29	3.85		7.29
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2.47	-2.67		
Total Depreciation property plant and equipment	-2.47	-2.67		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0.01	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.01	0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.05	0		0.05
Total disposals and retirements, property, plant and equipment	0.05	0		0.05
Total increase (decrease) in property, plant and equipment	4.78	1.18		7.24
Property, plant and equipment at end of period	11.66	6.88	5.7	19.18

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]	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]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 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	3.85			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			2.47	2.67
Total Depreciation property plant and equipment			2.47	2.67
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			-0.01	0
Increase (decrease) through other changes, property, plant and equipment			0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment			-0.01	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	3.85		2.46	2.67
Property, plant and equipment at end of period	11.94	8.09	7.52	5.06

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]	Office equipment [Member]	Leasehold improvements [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		10.96	6.04	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-4.72	-3.18	
Total Depreciation property plant and equipment		-4.72	-3.18	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		6.24	2.86	
Property, plant and equipment at end of period	2.39	69.27	63.03	60.17

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]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	10.96	6.04		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				4.72
Total Depreciation property plant and equipment				4.72
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment				0
Total increase (decrease) through transfers and other changes, property, plant and equipment				0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	10.96	6.04		4.72
Property, plant and equipment at end of period	80.24	69.28	63.24	10.97

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]	Leasehold improvements [Member]		Other property, plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 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			202.86	228.66
Increase (decrease) through net exchange differences, property, plant and equipment			7.98	-4.82
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	3.18		-177.87	-176.38
Total Depreciation property plant and equipment	3.18		-177.87	-176.38
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0.13	0.06
Increase (decrease) through other changes, property, plant and equipment	0		-3.97	1.72
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		-3.84	1.78
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0.2	1.44
Total disposals and retirements, property, plant and equipment	0		0.2	1.44
Total increase (decrease) in property, plant and equipment	3.18		28.93	47.8
Property, plant and equipment at end of period	6.25	3.07	1,286.21	1,257.28

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]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
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		202.86	228.66	
Increase (decrease) through net exchange differences, property, plant and equipment		7.98	-4.82	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.2	1.44	
Total disposals and retirements, property, plant and equipment		0.2	1.44	
Total increase (decrease) in property, plant and equipment		210.64	222.4	
Property, plant and equipment at end of period	1,209.48	1,796.66	1,586.02	1,363.62

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]	Other property, plant and equipment [Member]			Other property, plant and equipment, others [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	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 Accounting
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				202.86
Increase (decrease) through net exchange differences, property, plant and equipment				7.98
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	177.87	176.38		-177.87
Total Depreciation property plant and equipment	177.87	176.38		-177.87
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	-0.13	-0.06		0.13
Increase (decrease) through other changes, property, plant and equipment	3.97	-1.72		-3.97
Total increase (decrease) through transfers and other changes, property, plant and equipment	3.84	-1.78		-3.84
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0.2
Total disposals and retirements, property, plant and equipment	0	0		0.2
Total increase (decrease) in property, plant and equipment	181.71	174.6		28.93
Property, plant and equipment at end of period	510.45	328.74	154.14	1,286.21

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]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 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	Refer Accounting		Refer Accounting	Refer Accounting
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	228.66		202.86	228.66
Increase (decrease) through net exchange differences, property, plant and equipment	-4.82		7.98	-4.82
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-176.38			
Total Depreciation property plant and equipment	-176.38			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0.06			
Increase (decrease) through other changes, property, plant and equipment	1.72			
Total increase (decrease) through transfers and other changes, property, plant and equipment	1.78			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.44		0.2	1.44
Total disposals and retirements, property, plant and equipment	1.44		0.2	1.44
Total increase (decrease) in property, plant and equipment	47.8		210.64	222.4
Property, plant and equipment at end of period	1,257.28	1,209.48	1,796.66	1,586.02

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]	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]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
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 Accounting	Refer Accounting	
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		177.87	176.38	
Total Depreciation property plant and equipment		177.87	176.38	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		-0.13	-0.06	
Increase (decrease) through other changes, property, plant and equipment		3.97	-1.72	
Total increase (decrease) through transfers and other changes, property, plant and equipment		3.84	-1.78	
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		181.71	174.6	
Property, plant and equipment at end of period	1,363.62	510.45	328.74	154.14

[612100] Notes - Impairment of assets

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of investment property [TextBlock]		
Disclosure of detailed information about investment property [TextBlock]		
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

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

..(1)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Increase (decrease) through transfers and other changes, Goodwill [Abstract]				
Increase (decrease) through other changes, goodwill	0	0		
Total increase (decrease) through transfers and other changes, goodwill	0	0		
Decrease through classified as held for sale, goodwill	-26.49	0		-26.49
Total increase (decrease) in goodwill	26.49	0		26.49
Goodwill at end of period	191.3	164.81	164.81	191.3

Disclosure of reconciliation of changes in goodwill [Table]

..(2)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Increase (decrease) through transfers and other changes, Goodwill [Abstract]				
Increase (decrease) through other changes, goodwill			0	0
Total increase (decrease) through transfers and other changes, goodwill			0	0
Decrease through classified as held for sale, goodwill	0			
Total increase (decrease) in goodwill	0		0	0
Goodwill at end of period	164.81	164.81	0	0

Disclosure of reconciliation of changes in goodwill [Table]

..(3)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]
	31/03/2016
Disclosure of reconciliation of changes in goodwill [Abstract]	
Disclosure of reconciliation of changes in goodwill [Line items]	
Goodwill at end of period	0

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of goodwill [TextBlock]			
Disclosure of reconciliation of changes in goodwill [Abstract]			
Changes in goodwill [Abstract]			
Increase (decrease) through transfers and other changes, Goodwill [Abstract]			
Increase (decrease) through other changes, goodwill	0	0	
Total increase (decrease) through transfers and other changes, goodwill	0	0	
Decrease through classified as held for sale, goodwill	-26.49	0	
Total increase (decrease) in goodwill	26.49	0	
Goodwill at end of period	191.3	164.81	164.81

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

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
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]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	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	35.33	30.5		35.33
Increase (decrease) through net exchange differences	8.73	-3.87		8.73
Amortisation other intangible assets	-40.68	-44.5		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		
Increase (decrease) through other changes	-6.39	2.81		
Total increase (decrease) through transfers and other changes, Other intangible assets	-6.39	2.81		
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Total increase (decrease) in Other intangible assets	-3.01	-15.06		44.06
Other intangible assets at end of period	80.06	83.07	98.13	224.36

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]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	30.5			
Increase (decrease) through net exchange differences	-3.87			
Amortisation other intangible assets			40.68	44.5
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets			0	0
Increase (decrease) through other changes			6.39	-2.81
Total increase (decrease) through transfers and other changes, Other intangible assets			6.39	-2.81
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Total increase (decrease) in Other intangible assets	26.63		47.07	41.69
Other intangible assets at end of period	180.3	153.67	144.3	97.23

Disclosure of detailed information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	Brands and trade marks [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Increase (decrease) through net exchange differences		1.52	-0.84	
Amortisation other intangible assets		0	-3.36	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		-1.52	0.76	
Total increase (decrease) through transfers and other changes, Other intangible assets		-1.52	0.76	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Total increase (decrease) in Other intangible assets		0	-3.44	
Other intangible assets at end of period	55.54	0	0	3.44

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]	Brands and trade marks [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		
Increase (decrease) through net exchange differences	1.52	-0.84		
Amortisation other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets				0
Increase (decrease) through other changes				1.52
Total increase (decrease) through transfers and other changes, Other intangible assets				1.52
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Total increase (decrease) in Other intangible assets	1.52	-0.84		1.52
Other intangible assets at end of period	11	9.48	10.32	11

Disclosure of detailed information about other intangible assets [Table]

..(5)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]		Brands [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Intangible assets other than internally generated [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Increase (decrease) through net exchange differences			1.52	-0.84
Amortisation other intangible assets	3.36		0	-3.36
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	-0.76		-1.52	0.76
Total increase (decrease) through transfers and other changes, Other intangible assets	-0.76		-1.52	0.76
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Total increase (decrease) in Other intangible assets	2.6		0	-3.44
Other intangible assets at end of period	9.48	6.88	0	0

Disclosure of detailed information about other intangible assets [Table]

..(6)

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

Classes of other intangible assets [Axis]	Brands [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Increase (decrease) through net exchange differences		1.52	-0.84	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Total increase (decrease) in Other intangible assets		1.52	-0.84	
Other intangible assets at end of period	3.44	11	9.48	10.32

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]	Brands [Member]			Computer software [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			Intangible assets other than internally generated [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	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				8.08
Increase (decrease) through net exchange differences				4.81
Amortisation other intangible assets	0	3.36		-18.06
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	1.52	-0.76		-3.48
Total increase (decrease) through transfers and other changes, Other intangible assets	1.52	-0.76		-3.48
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Total increase (decrease) in Other intangible assets	1.52	2.6		-8.65
Other intangible assets at end of period	11	9.48	6.88	25.11

Disclosure of detailed information about other intangible assets [Table]

..(8)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	17.3		8.08	17.3
Increase (decrease) through net exchange differences	-1.97		4.81	-1.97
Amortisation other intangible assets	-21.68			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0			
Increase (decrease) through other changes	1.5			
Total increase (decrease) through transfers and other changes, Other intangible assets	1.5			
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Total increase (decrease) in Other intangible assets	-4.85		12.89	15.33
Other intangible assets at end of period	33.76	38.61	89.94	77.05

Disclosure of detailed information about other intangible assets [Table]

..(9)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
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		18.06	21.68	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		3.48	-1.5	
Total increase (decrease) through transfers and other changes, Other intangible assets		3.48	-1.5	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Total increase (decrease) in Other intangible assets		21.54	20.18	
Other intangible assets at end of period	61.72	64.83	43.29	23.11

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]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0.73	0		0.73
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		
Increase (decrease) through other changes	0	0		
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Total increase (decrease) in Other intangible assets	0.73	0		0.73
Other intangible assets at end of period	0.73	0	0	0.73

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]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets			0	0
Increase (decrease) through other changes			0	0
Total increase (decrease) through transfers and other changes, Other intangible assets			0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Total increase (decrease) in Other intangible assets	0		0	0
Other intangible assets at end of period	0	0	0	0

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]	Copyrights, patents and other operating rights [Member]	Patents [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0.73	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Total increase (decrease) in Other intangible assets		0.73	0	
Other intangible assets at end of period	0	0.73	0	0

Disclosure of detailed information about other intangible assets [Table]

..(13)

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

Classes of other intangible assets [Axis]	Patents [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	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0.73	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets				0
Increase (decrease) through other changes				0
Total increase (decrease) through transfers and other changes, Other intangible assets				0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Total increase (decrease) in Other intangible assets	0.73	0		0
Other intangible assets at end of period	0.73	0	0	0

Disclosure of detailed information about other intangible assets [Table]

..(14)

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

Classes of other intangible assets [Axis]	Patents [Member]		Other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Intangible assets other than internally generated [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			26.52	13.2
Increase (decrease) through net exchange differences			2.4	-1.06
Amortisation other intangible assets	0		-22.62	-19.46
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		-1.39	0.55
Total increase (decrease) through transfers and other changes, Other intangible assets	0		-1.39	0.55
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Total increase (decrease) in Other intangible assets	0		4.91	-6.77
Other intangible assets at end of period	0	0	54.22	49.31

Disclosure of detailed information about other intangible assets [Table]

..(15)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
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		26.52	13.2	
Increase (decrease) through net exchange differences		2.4	-1.06	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Total increase (decrease) in Other intangible assets		28.92	12.14	
Other intangible assets at end of period	56.08	122.69	93.77	81.63

Disclosure of detailed information about other intangible assets [Table]

..(16)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			Know-how [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			Intangible assets other than internally generated [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	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				11.65
Increase (decrease) through net exchange differences				2.4
Amortisation other intangible assets	22.62	19.46		-9.41
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	1.39	-0.55		-1.39
Total increase (decrease) through transfers and other changes, Other intangible assets	1.39	-0.55		-1.39
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Total increase (decrease) in Other intangible assets	24.01	18.91		3.25
Other intangible assets at end of period	68.47	44.46	25.55	20.5

Disclosure of detailed information about other intangible assets [Table]

..(17)

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

Classes of other intangible assets [Axis]	Know-how [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	2.81		11.65	2.81
Increase (decrease) through net exchange differences	-1.06		2.4	-1.06
Amortisation other intangible assets	-7.85			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0			
Increase (decrease) through other changes	0.55			
Total increase (decrease) through transfers and other changes, Other intangible assets	0.55			
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Total increase (decrease) in Other intangible assets	-5.55		14.05	1.75
Other intangible assets at end of period	17.25	22.8	54.86	40.81

Disclosure of detailed information about other intangible assets [Table]

..(18)

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

Classes of other intangible assets [Axis]	Know-how [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
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		9.41	7.85	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		1.39	-0.55	
Total increase (decrease) through transfers and other changes, Other intangible assets		1.39	-0.55	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Total increase (decrease) in Other intangible assets		10.8	7.3	
Other intangible assets at end of period	39.06	34.36	23.56	16.26

Disclosure of detailed information about other intangible assets [Table]

..(19)

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

Classes of other intangible assets [Axis]	Commercial contractual rights [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	14.87	10.39		14.87
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-13.21	-11.61		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		
Increase (decrease) through other changes	0	0		
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Total increase (decrease) in Other intangible assets	1.66	-1.22		14.87
Other intangible assets at end of period	33.72	32.06	33.28	67.83

Disclosure of detailed information about other intangible assets [Table]

..(20)

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

Classes of other intangible assets [Axis]	Commercial contractual rights [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	10.39			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			13.21	11.61
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets			0	0
Increase (decrease) through other changes			0	0
Total increase (decrease) through transfers and other changes, Other intangible assets			0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Total increase (decrease) in Other intangible assets	10.39		13.21	11.61
Other intangible assets at end of period	52.96	42.57	34.11	20.9

Disclosure of detailed information about other intangible assets [Table]

..(21)

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

Classes of other intangible assets [Axis]	Commercial contractual rights [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]
	31/03/2016
Disclosure of detailed information about other intangible assets [Abstract]	
Disclosure of detailed information about other intangible assets [Line items]	
Reconciliation of changes in other intangible assets [Abstract]	
Other intangible assets at end of period	9.29

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]	Company other intangible assets [Member]		Brands and trade marks [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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 child Member	Refer child Member	Refer child Member	Refer child Member
Useful lives or amortisation rates, other intangible assets	Refer child Member	Refer child Member	Refer child Member	Refer child Member
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]	Brands [Member]		Computer software [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Intangible assets other than internally generated [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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 Accounting	Refer Accounting	Refer Accounting	Refer Accounting
Useful lives or amortisation rates, other intangible assets	Refer Accounting	Refer Accounting	Refer Accounting	Refer Accounting
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]	Copyrights, patents and other operating rights [Member]		Patents [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Intangible assets other than internally generated [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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 child Member	Refer child Member	Refer Accounting	Refer Accounting
Useful lives or amortisation rates, other intangible assets	Refer child Member	Refer child Member	Refer Accounting	Refer Accounting
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]		Know-how [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Intangible assets other than internally generated [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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 child Member	Refer child Member	Refer Accounting	Refer Accounting
Useful lives or amortisation rates, other intangible assets	Refer child Member	Refer child Member	Refer Accounting	Refer Accounting
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(5)

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

Classes of other intangible assets [Axis]	Commercial contractual rights [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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 Accounting	Refer Accounting
Useful lives or amortisation rates, other intangible assets	Refer Accounting	Refer Accounting
Whether other intangible assets are stated at revalued amount	No	No

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA

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

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	4,711.01	4,487.06	4,365.02	3,907.27
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	As per child member	As per child member	Trade receivables	Trade receivables

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class [Member]		Other financial assets at amortised cost class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	345.99	579.79	1.79	1.7
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	As per child member	As per child member	Loans	Loans

Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 2 [Member]		Other financial assets at amortised cost class 3 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	260.41	220.29	83.79	68.82
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Cash and cash equivalents and bank balances	Cash and cash equivalents and bank balances	Other financial assets	Other financial assets

Disclosure of financial assets [Table]

..(4)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 4 [Member]		Financial assets at fair value, class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	288.98	0.5	0.51
Financial assets, at fair value	0	0	248.55	353.1
Description of other financial assets at amortised cost class	Commerical papers	Commerical papers	As per child member	As per child member
Description of other financial assets at fair value class			As per child member	As per child member

Disclosure of financial assets [Table]

..(5)

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]		Financial assets at fair value through other comprehensive income, category [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0.5	0.51	0	0
Financial assets, at fair value	248.55	353.1	316.68	478.26
Description of other financial assets at amortised cost class	As per child member	As per child member		
Description of other financial assets at fair value class	As per child member	As per child member	As per child member	As per child member

Disclosure of financial assets [Table]

..(6)

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Equity investments [Member]	
Categories of financial assets [Axis]	Financial assets measured at fair value through other comprehensive income, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0.5	0.51
Financial assets, at fair value	316.68	478.26	0	0
Description of other financial assets at amortised cost class			As per child member	As per child member
Description of other financial assets at fair value class	As per child member	As per child member		

Disclosure of financial assets [Table]

..(7)

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

Classes of financial assets [Axis]	Equity investments [Member]		Other financial assets at fair value class [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0.5	0.51	0	0
Financial assets, at fair value	0	0	248.55	353.1
Description of other financial assets at amortised cost class	Equity investments	Equity investments		
Description of other financial assets at fair value class			As per child member	As per child member

Disclosure of financial assets [Table]

..(8)

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

Classes of financial assets [Axis]	Other financial assets at fair value class [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]		Financial assets at fair value through other comprehensive income, category [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	248.55	353.1	316.68	478.26
Description of other financial assets at fair value class	As per child member	As per child member	As per child member	As per child member

Disclosure of financial assets [Table]

..(9)

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

Classes of financial assets [Axis]	Other financial assets at fair value class [Member]		Other financial assets at fair value class 1 [Member]	
Categories of financial assets [Axis]	Financial assets measured at fair value through other comprehensive income, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	316.68	478.26	248.55	353.1
Description of other financial assets at fair value class	As per child member	As per child member	As per child member	As per child member

Disclosure of financial assets [Table]

..(10)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]		Other financial assets at fair value class 2 [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]		Financial assets at fair value through other comprehensive income, category [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	248.55	353.1	0	160.73
Description of other financial assets at fair value class	Mutual funds	Mutual funds	As per child member	As per child member

Disclosure of financial assets [Table]

..(11)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 2 [Member]		Other financial assets at fair value class 3 [Member]	
Categories of financial assets [Axis]	Financial assets measured at fair value through other comprehensive income, category [Member]		Financial assets at fair value through other comprehensive income, category [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	160.73	316.68	317.53
Description of other financial assets at fair value class	Non Convertible debentures	Non Convertible debentures	As per child member	As per child member

Disclosure of financial assets [Table]

..(12)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 3 [Member]	
Categories of financial assets [Axis]	Financial assets measured at fair value through other comprehensive income, category [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	0	0
Financial assets, at fair value	316.68	317.53
Description of other financial assets at fair value class	Bonds	Bonds

Disclosure of financial liabilities [Table]

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]	
	31/03/2018	31/03/2017
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	6,244.34	6,598.98
Financial liabilities, at fair value	6,244.34	6,598.98

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of financial instruments [TextBlock]	Textual information (8) [See below]	Textual information (9) [See below]
Disclosure of financial assets [TextBlock]		
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]		
Disclosure of financial liabilities [Abstract]		
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		

Textual information (8)

Disclosure of financial instruments [Text Block]

Note 43 - Financial Risk Management

The Company's activities expose it to various financial risks : Credit risk, Liquidity risk and Market risk.

(a) Credit risk management

Credit risk arises from credit exposure to customers (including receivables and deposit), loans and other financial assets. The Company perform credit evaluation and defines credit limits for each customer/counter party. The Company also continuously reviews and monitors the same.

The provision for doubtful debts or provision for impairment of investments etc. is made on case to case basis, based on the information related to financial position, past history, and other relevant available information about the counterparty.

The Company also makes general provision for lifetime expected credit loss based on its previous experience of write off in previous years.

The movement in the provision for doubtful debts is as under:

Particulars	(Rs. in Millions)	
	As at March 31, 2018	As at March 31, 2017
Opening Balance	173.49	172.94
Provision / (reversals) made during the year	61.87	30.62
Written off during the year	(48.70)	(30.07)
Closing Balance	186.66	173.49

* In addition to this, trade receivable of Rs. 145.82 millions written off by directly debiting to Business Reconstruction Reserve Account (refer note 1.4).

(b) Liquidity risk management

(i) The Company manages liquidity by ensuring control on its working capital which involves adjusting production levels and purchases to market demand and daily sales of production and low receivables. It also ensures adequate credit facilities sanctioned from bank to finance the peak estimated funds requirements. The working capital credit facilities are continuing facilities which are reviewed and renewed every year.

The Company also ensures that the long term funds requirements are met through adequate availability of long term capital (Debt and Equity).

Particulars	(Rs. in Millions)	
	As at March 31, 2018	As at March 31, 2017
Total committed working capital limits from Banks	2,935.27	3,054.23
Utilized working capital limit	1,900.02	2,454.25
Unutilized working capital limit	1,035.25	599.98

(ii) Maturities of financial liabilities

The tables below analyse the Company's financial liabilities into relevant maturity groupings based on their contractual maturities. The amount disclosed in the table are the contractual undiscounted cash flow.

Contractual maturities of financial liabilities

Particulars	(Rs. in Millions)			
	Upto 1 year	Between 1 year to 5 years	Over 5 years	Total
As at March 31, 2018				
Non-derivatives				

Borrowing *	428.60	796.13	-	1,224.73
Trade payable	3,155.94	-	-	3,155.94
Other financial liabilities	141.03	-	28.36	169.39
Total non-derivatives liabilities	3,725.57	796.13	28.36	4,550.06

As at March 31, 2017

Non-derivatives				
Borrowing *	133.55	902.48	-	1,036.03
Trade payable	2,970.05	-	-	2,970.05
Other financial liabilities	191.24	-	25.58	216.82
Total non-derivatives liabilities	3,294.84	902.48	25.58	4,222.90

* Excludes utilized working capital limited disclosed above in Liquidity risk management.

(c) Market risk

(a) The Company's operations are mainly in India and therefore rupee denominated, except the following:

- Imports of some raw material, store and spares and capital equipments.

(i) The Company follows risk management policy which adheres to the net exposure against foreign exchange fluctuations.

(ii) Short term rupee liabilities are linked to the MCLR rates.

(iii) Interest rate risk exposure

Sensitivity analysis

with respect to the above unhedged exposure the impact on profit or loss before tax may be as follows:

Particulars	(Rs. in Millions)	
	As at March 31, 2018	As at March 31, 2017
USD sensitivity*		
INR/USD- Increase by 5%	16.89	6.55
INR/USD- Decrease by 5%	(16.89)	(6.55)
Euro sensitivity*		
INR/Euro- Increase by 5%	7.09	2.82
INR/Euro- Decrease by 5%	(7.09)	(2.82)

* Holding all Other variable constant

The exposure of the Company's borrowing to interest rate change at the end of the reporting period are as follows:

Particulars	(Rs. in Millions)	
	As at March 31, 2018	As at March 31, 2017
Variable rate borrowings		
Short term	1,900.02	2,454.25
Total variable rate borrowings	1,900.02	2,454.25
Fixed rate borrowings		
Long term	673.70	865.30
Current maturities of term loans / finance lease	345.29	92.56
Total fixed rate borrowings	1,018.99	957.86
Total borrowings	2,919.01	3,412.11

(d) Sensitivity

Variable interest rate loans are exposed to Interest rate risk, the impact on profit or loss before tax may be as follows:

Particulars	(Rs. in Millions)	
	Impact on profit before tax	

	Current year	Previous year
Interest rate - increase by 100 basis points (100 bps)*	22.08	(18.15)
Interest rate - decrease by 100 basis points (100 bps)*	(22.08)	18.15

* Holding all other variable constant

Textual information (9)

Disclosure of financial instruments [Text Block]

Note 43 - Financial Risk Management

The Company's activities expose it to various financial risks : Credit risk, Liquidity risk and Market risk.

(a) Credit risk management

Credit risk arises from credit exposure to customers (including receivables and deposit), loans and other financial assets. The Company perform credit evaluation and defines credit limits for each customer/counter party. The Company also continuously reviews and monitors the same.

The provision for doubtful debts or provision for impairment of investments etc. is made on case to case basis, based on the information related to financial position, past history, and other relevant available information about the counterparty.

The Company also makes general provision for lifetime expected credit loss based on its previous experience of write off in previous years.

The movement in the provision for doubtful debts is as under:

Particulars	(Rs. in Millions)	
	As at March 31, 2018	As at March 31, 2017
Opening Balance	173.49	172.94
Provision / (reversals) made during the year	61.87	30.62
Written off during the year	(48.70)	(30.07)
Closing Balance	186.66	173.49

* In addition to this, trade receivable of Rs. 145.82 millions written off by directly debiting to Business Reconstruction Reserve Account (refer note 1.4).

(b) Liquidity risk management

(i) The Company manages liquidity by ensuring control on its working capital which involves adjusting production levels and purchases to market demand and daily sales of production and low receivables. It also ensures adequate credit facilities sanctioned from bank to finance the peak estimated funds requirements. The working capital credit facilities are continuing facilities which are reviewed and renewed every year.

The Company also ensures that the long term funds requirements are met through adequate availability of long term capital (Debt and Equity).

Particulars	(Rs. in Millions)	
	As at March 31, 2018	As at March 31, 2017
Total committed working capital limits from Banks	2,935.27	3,054.23
Utilized working capital limit	1,900.02	2,454.25
Unutilized working capital limit	1,035.25	599.98

(ii) Maturities of financial liabilities

The tables below analyse the Company's financial liabilities into relevant maturity groupings based on their contractual maturities. The amount disclosed in the table are the contractual undiscounted cash flow.

Contractual maturities of financial liabilities

Particulars	(Rs. in Millions)			
	Upto 1 year	Between 1 year to 5 years	Over 5 years	Total
As at March 31, 2018				
Non-derivatives				

Borrowing *	428.60	796.13	-	1,224.73
Trade payable	3,155.94	-	-	3,155.94
Other financial liabilities	141.03	-	28.36	169.39
Total non-derivatives liabilities	3,725.57	796.13	28.36	4,550.06
As at March 31, 2017				
Non-derivatives				
Borrowing *	133.55	902.48	-	1,036.03
Trade payable	2,970.05	-	-	2,970.05
Other financial liabilities	191.24	-	25.58	216.82
Total non-derivatives liabilities	3,294.84	902.48	25.58	4,222.90

* Excludes utilized working capital limited disclosed above in Liquidity risk management.

(c) Market risk

(a) The Company's operations are mainly in India and therefore rupee denominated, except the following:

- Imports of some raw material, store and spares and capital equipments.

(i) The Company follows risk management policy which adheres to the net exposure against foreign exchange fluctuations.

(ii) Short term rupee liabilities are linked to the MCLR rates.

(iii) Interest rate risk exposure

Sensitivity analysis

with respect to the above unhedged exposure the impact on profit or loss before tax may be as follows:

	(Rs. in Millions)	
Particulars	As at March 31, 2018	As at March 31, 2017
USD sensitivity*		
INR/USD- Increase by 5%	16.89	6.55
INR/USD- Decrease by 5%	(16.89)	(6.55)
Euro sensitivity*		
INR/Euro- Increase by 5%	7.09	2.82
INR/Euro- Decrease by 5%	(7.09)	(2.82)

* Holding all Other variable constant

The exposure of the Company's borrowing to interest rate change at the end of the reporting period are as follows:

	(Rs. in Millions)	
Particulars	As at March 31, 2018	As at March 31, 2017
Variable rate borrowings		
Short term	1,900.02	2,454.25
Total variable rate borrowings	1,900.02	2,454.25
Fixed rate borrowings		
Long term	673.70	865.30
Current maturities of term loans / finance lease	345.29	92.56
Total fixed rate borrowings	1,018.99	957.86
Total borrowings	2,919.01	3,412.11

(d) Sensitivity

Variable interest rate loans are exposed to Interest rate risk, the impact on profit or loss before tax may be as follows:

	(Rs. in Millions)
Particulars	Impact on profit before tax

	Current year	Previous year
Interest rate - increase by 100 basis points (100 bps)*	22.08	(18.15)
Interest rate - decrease by 100 basis points (100 bps)*	(22.08)	18.15

* Holding all other variable constant

[400400] Notes - Non-current investments

Details of non-current investments [Table]

..(1)

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

Unless otherwise specified, all monetary values are in millions of INR				
Classification of non-current investments [Axis]	ClassificationOfNoncurrentInvestmentsDomain_1	ClassificationOfNoncurrentInvestmentsDomain_2		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in foreign sources	Investment in foreign sources
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	119.05	122.15	1.51	1.47
Name of body corporate in whom investment has been made	C&S Himoinsa Private Limited	C&S Himoinsa Private Limited	TC Electric Controls LLC	TC Electric Controls LLC
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Investment in Joint Ventures	Investment in Joint Ventures	Investment in Joint Ventures	Investment in Joint Ventures
Number of shares of non-current investment made in body corporate	[shares] 1,42,00,000	[shares] 1,42,00,000	[shares] 0	[shares] 0

Details of non-current investments [Table]

..(2)

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

Unless otherwise specified, all monetary values are in millions of INR				
Classification of non-current investments [Axis]	ClassificationOfNoncurrentInvestmentsDomain_3	ClassificationOfNoncurrentInvestmentsDomain_4		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Quoted	Quoted	Unquoted	Unquoted
Non-current investments	0.1	0.11	0.4	0.4
Name of body corporate in whom investment has been made	IDBI Bank Limited	IDBI Bank Limited	Controls & Switchgear Contactors Limited	Controls & Switchgear Contactors Limited
Number of shares of non-current investment made in body corporate	[shares] 1,440	[shares] 1,440	[shares] 40,000	[shares] 40,000

Details of non-current investments [Table]

..(3)

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

Classification of non-current investments [Axis]	ClassificationOfNoncurrentInvestmentsDomain_5	ClassificationOfNoncurrentInvestmentsDomain_6	ClassificationOfNoncurrentInvestmentsDomain_5	ClassificationOfNoncurrentInvestmentsDomain_6
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	0	0	0.1	0.1
Name of body corporate in whom investment has been made	Navbharat Potteries Private Limited **	Navbharat Potteries Private Limited **	RS Components & Controls (India) Limited (refer note 1.6 (ix))	RS Components & Controls (India) Limited (refer note 1.6 (ix))
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity			Investment in Joint Ventures	Investment in Joint Ventures
Number of shares of non-current investment made in body corporate	[shares] 1	[shares] 0	[shares] 10,000	[shares] 10,000

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

	31/03/2018	31/03/2017
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0.1	0.11
Market value of quoted non-current investments	0.1	0.11
Aggregate amount of unquoted non-current investments	121.06	124.12
Aggregate provision for diminution in value of non-current investments	0	0

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

..(1)

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

Classification of current investments [Axis]	ClassificationOfCurrentInvestmentsDomain_1	ClassificationOfCurrentInvestmentsDomain_2	ClassificationOfCurrentInvestmentsDomain_1	ClassificationOfCurrentInvestmentsDomain_2
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds	Investments in debentures or bonds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Quoted	Quoted	Quoted	Quoted
Current investments	(A) 157.26	(B) 157.9	(C) 159.42	(D) 159.63
Basis of valuation of current investments	Investment in units of Bonds at FVTOCI	Investment in units of Bonds at FVTOCI	Investment in units of Bonds at FVTOCI	Investment in units of Bonds at FVTOCI
Name of body corporate in whom investment has been made	Cholamandalam 2018, 8.50% 07.09.2018 of face value of Rs. 1,000 thousands each	Cholamandalam 2018, 8.50% 07.09.2018 of face value of Rs. 1,000 thousands each	Dewan Housing Fin Corp. Ltd. 9.1% 16.08.2019 of face value of Rs. 1,000 thousands each	Dewan Housing Fin Corp. Ltd. 9.1% 16.08.2019 of face value of Rs. 1,000 thousands each
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Footnotes

- (A) 150
(B) 150
(C) 150,000
(D) 150,000

Details of current investments [Table]

..(2)

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

Unless otherwise specified, all monetary values are in millions of INR				
Classification of current investments [Axis]	ClassificationOfCurrentInvestmentsDomain_3	ClassificationOfCurrentInvestmentsDomain_4		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Other current investments	Other current investments	Other current investments	Other current investments
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Unquoted	Unquoted	Unquoted	Unquoted
Current investments	(A) 0	(B) 144.51	(C) 0	(D) 144.47
Basis of valuation of current investments	Investment in units of Commerical papers at amortised cost	Investment in units of Commerical papers at amortised cost	Investment in units of Commerical papers at amortised cost	Investment in units of Commerical papers at amortised cost
has Name of body corporate in whom investment been made	Reliance Capital Limited	Reliance Capital Limited	ECL Electric Limited	ECL Electric Limited
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Footnotes

- (A) 0
(B) 300
(C) 0
(D) 300

Details of current investments [Table]

..(3)

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

Classification of current investments [Axis]		ClassificationOfCurrentInvestmentsDomain_5	ClassificationOfCurrentInvestmentsDomain_6	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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	Quoted	Quoted	Quoted	Quoted
Current investments	(A) 52.26	(B) 50	(C) 12.91	(D) 303.1
Basis of valuation of current investments	Investment in units of Mutual funds at FVTPL	Investment in units of Mutual funds at FVTPL	Investment in units of Mutual funds at FVTPL	Investment in units of Mutual funds at FVTPL
has Name of body corporate in whom investment been made	SBI Ultra Short Tem Debt Fund - regular plan - daily dividend	SBI Ultra Short Tem Debt Fund - regular plan - daily dividend	Reliance Medium Term Fund - daily dividend plan dividend reinvestment	Reliance Medium Term Fund - daily dividend plan dividend reinvestment
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Footnotes

- (A) 51,842
(B) 49,687
(C) 754,924
(D) 17,729,171

Details of current investments [Table]

..(4)

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

Classification of current investments [Axis]	ClassificationOfCurrentInvestmentsDomain_7	ClassificationOfCurrentInvestmentsDomain_8	ClassificationOfCurrentInvestmentsDomain_7	ClassificationOfCurrentInvestmentsDomain_8
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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	Quoted	Quoted	Quoted	Quoted
Current investments	(A) 85.9	(B) 0	(C) 70.63	(D) 0
Basis of valuation of current investments	Investment in units of Mutual funds at FVTPL	Investment in units of Mutual funds at FVTPL	Investment in units of Mutual funds at FVTPL	Investment in units of Mutual funds at FVTPL
Name of body corporate in whom investment has been made	Reliance Short Term Fund- growth plan growth option	Reliance Short Term Fund- growth plan growth option	Reliance Money Manager Fund - daily dividend option	Reliance Money Manager Fund - daily dividend option
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Footnotes

(A) 2,630,868

(B) 0

(C) 70,068

(D) 0

Details of current investments [Table]

..(5)

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

Classification of current investments [Axis]	ClassificationOfCurrentInvestmentsDomain_9	ClassificationOfCurrentInvestmentsDomain_10	ClassificationOfCurrentInvestmentsDomain_9	ClassificationOfCurrentInvestmentsDomain_10
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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 debentures or bonds	Investments in debentures or bonds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Quoted	Quoted	Quoted	Quoted
Current investments	(A) 26.85	(B) 0	(C) 0	(D) 160.73
Basis of valuation of current investments	Investment in units of Mutual funds at FVTPL	Investment in units of Mutual funds at FVTPL	Investment in units of Non convertible debentures at FVTOCI	Investment in units of Non convertible debentures at FVTOCI
Name of body corporate in whom investment has been made	Aditya Birla Sun Life Savings Fund - Growth regular Plan	Aditya Birla Sun Life Savings Fund - Growth regular Plan	Sundaram Finance Limited, 8.90% NCD 29.06.2017 of face value of Rs. 1,000 thousands each	Sundaram Finance Limited, 8.90% NCD 29.06.2017 of face value of Rs. 1,000 thousands each
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Footnotes

(A) 78,519

(B) 0

(C) 0

(D) 150

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

	31/03/2018	31/03/2017
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	565.23	831.36
Market value of quoted current investments	565.23	831.36
Aggregate amount of unquoted current investments	0	288.98
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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	604.62	798.69
Net cash flows from (used in) operating activities	604.62	798.69
Net cash flows from (used in) investing activities, continuing operations	392.69	-864.34
Net cash flows from (used in) investing activities	392.69	-864.34
Net cash flows from (used in) financing activities, continuing operations	-914.96	61.03
Net cash flows from (used in) financing activities	-914.96	61.03

[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]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity share
Number of shares authorised	[shares] 7,10,00,000	[shares] 7,10,00,000		[shares] 7,10,00,000
Value of shares authorised	710	710		710
Number of shares issued	[shares] 4,42,68,062	[shares] 4,42,68,062		[shares] 4,42,68,062
Value of shares issued	442.68	442.68		442.68
Number of shares subscribed and fully paid	[shares] 4,42,68,062	[shares] 4,42,68,062		[shares] 4,42,68,062
Value of shares subscribed and fully paid	442.68	442.68		442.68
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] 4,42,68,062	[shares] 4,42,68,062		[shares] 4,42,68,062
Total value of shares subscribed	442.68	442.68		442.68
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 4,42,68,062	[shares] 4,42,68,062		[shares] 4,42,68,062
Value of shares called	442.68	442.68		442.68
Value of shares paid-up	442.68	442.68		442.68
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period [Abstract]				
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 4,42,68,062	[shares] 4,42,68,062	[shares] 4,42,68,062	[shares] 4,42,68,062
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of other issues during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	442.68	442.68	442.68	442.68
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				

Application money received for allotment of securities and due for refund, principal	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0
Terms and conditions of shares pending allotment	N/A	N/A	0
Share premium for shares to be allotted	0	0	0
Type of share			Equity share

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]	
	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity share	
Number of shares authorised	[shares] 7,10,00,000	
Value of shares authorised	710	
Number of shares issued	[shares] 4,42,68,062	
Value of shares issued	442.68	
Number of shares subscribed and fully paid	[shares] 4,42,68,062	
Value of shares subscribed and fully paid	442.68	
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] 4,42,68,062	
Total value of shares subscribed	442.68	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 4,42,68,062	
Value of shares called	442.68	
Value of shares paid-up	442.68	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of other issues of shares	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 4,42,68,062	[shares] 4,42,68,062
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of other issues during period	0	
Total aggregate amount of increase in equity share capital during period	0	
Decrease in equity share capital during period [Abstract]		
Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	442.68	442.68
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	
Application money received for allotment of securities and due for refund, interest accrued	0	
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Terms and conditions of shares pending allotment	0	
Share premium for shares to be allotted	0	
Type of share	Equity share	

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]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Type of share	Equity share	Equity share	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 share	Equity share	Equity share	Equity share
Name of shareholder			R.N. Khanna	R.N. Khanna
Permanent account number of shareholder			AAIPK4779Q	AAIPK4779Q
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 71,05,296	[shares] 71,05,296
Percentage of shareholding in company			16.05%	16.05%

Disclosure of shareholding more than five per cent in company [Table]**..(2)**

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 2 [Member]		Shareholder 3 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Type of share	Equity share	Equity share	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 share	Equity share	Equity share	Equity share
Name of shareholder	Ashok Khanna	Ashok Khanna	Rishi Khanna	Rishi Khanna
Permanent account number of shareholder	AAIPK4745Q	AAIPK4745Q	AAIPK7925L	AAIPK7925L
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 60,26,262	[shares] 60,26,262	[shares] 60,88,740	[shares] 60,88,740
Percentage of shareholding in company	13.61%	13.61%	13.75%	13.75%

Disclosure of shareholding more than five per cent in company [Table]**..(3)**

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 4 [Member]		Shareholder 5 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Type of share	Equity share	Equity share	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 share	Equity share	Equity share	Equity share
Name of shareholder	Anuj Khanna	Anuj Khanna	Aditya Khanna	Aditya Khanna
Permanent account number of shareholder	AMYPK2914R	AMYPK2914R	AAWPK1747L	AAWPK1747L
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 60,88,740	[shares] 60,88,740	[shares] 60,88,740	[shares] 60,88,740
Percentage of shareholding in company	13.75%	13.75%	13.75%	13.75%

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

..(4)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 6 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Type of share	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 share	Equity share
Name of shareholder	Radhika Kapoor	Radhika Kapoor
Permanent account number of shareholder	AAIPK7927J	AAIPK7927J
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 60,88,740	[shares] 60,88,740
Percentage of shareholding in company	13.75%	13.75%

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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 reduction in capital done during year	No	No
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]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	-63.36	600	-63.36	600
Nature of security [Abstract]				
Nature of security	N/A	N/A	Textual information (10) [See below]	Textual information (11) [See below]

Classification of borrowings [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans from others [Member]		Rupee term loans from others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	720.54	238.78	720.54	238.78
Nature of security [Abstract]				
Nature of security	N/A	N/A	Textual information (12) [See below]	Textual information (13) [See below]

Classification of borrowings [Table]

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of borrowings [Axis]	Long-term maturities of finance lease obligations [Member]		Term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	16.52	26.53	0	405
Nature of security [Abstract]				
Nature of security	Textual information (14) [See below]	Textual information (15) [See below]	N/A	N/A

Classification of borrowings [Table]

..(4)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Rupee term loans from banks [Member]		Working capital loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	405	1,900.02	2,049.25
Nature of security [Abstract]				
Nature of security	Short term loan	Short term loan	Working capital demand loan including cash credit, packing credit loan and FCNRB loan	Working capital demand loan including cash credit, packing credit loan and FCNRB loan

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (16) [See below]	Textual information (17) [See below]

Textual information (10)**Nature of security**

Finance lease obligations from banks of Rs. 29.64 millions (March 31, 2017 Rs. 44.74 millions) are secured by hypothecation of respective vehicles. Repayment term :- Payable on equivalent monthly installments basis, carrying interest rate in the range of 9.25% to 10.37% per annum.

Textual information (11)**Nature of security**

Finance lease obligations from banks of Rs. 29.64 millions (March 31, 2017 Rs. 44.74 millions) are secured by hypothecation of respective vehicles. Repayment term :- Payable on equivalent monthly installments basis, carrying interest rate in the range of 9.25% to 10.37% per annum.

Textual information (12)**Nature of security**

Term loan from YES Bank of Rs. 10.71 millions (March 31, 2017 Rs. 25.00 millions) is secured by exclusive charge on movable fixed assets, immovable property and all current assets (both present and future) of solar power station situated at Bhiwani, Haryana. Repayment term :- Payable in 3 balance quarterly installments of Rs. 3.57 millions.

Textual information (13)

Nature of security

Term loan from YES Bank of Rs. 10.71 millions (March 31, 2017 Rs. 25.00 millions) is secured by exclusive charge on movable fixed assets, immovable property and all current assets (both present and future) of solar power station situated at Bhiwani, Haryana. Repayment term :- Payable in 3 balance quarterly installments of Rs. 3.57 millions.

Textual information (14)

Nature of security

Term loan of Rs. Nil millions (March 31, 2017 Rs. 600.00 millions) assumed on account of acquisition are secured by pledge of investments in Mutual funds and equity shares owned by Managing Directors and their family members (refer note 1.5).

Textual information (15)

Nature of security

Term loan of Rs. Nil millions (March 31, 2017 Rs. 600.00 millions) assumed on account of acquisition are secured by pledge of investments in Mutual funds and equity shares owned by Managing Directors and their family members (refer note 1.5).

Textual information (16)

Disclosure of notes on borrowings explanatory [Text Block]

Note 18 - Non - current
financial liabilities -
Borrowings (at amortised
cost)

		(Rs. in Millions)
Particulars	As at March 31, 2018	As at March 31, 2017
Secured		
(a)	Term loans *	
	from banks (refer note (i) below)	720.54 238.78
	from other parties (refer note (ii) below)	(63.36) 600.00
(b)	Long term maturities of finance lease obligations (refer note (iii) below)	
	from banks	8.21 14.04
	from other parties	8.31 12.49
		673.70 865.31
*	Above amount of borrowings are net of upfront fees paid Rs. 0.8 millions (March 31, 2017 Rs. 1.3 millions).	

Notes :-

- (i) Term loan from YES Bank of Rs. 10.71 millions (March 31, 2017 Rs. 25.00 millions) is secured by exclusive charge on movable fixed assets, immovable property and all current assets (both present and future) of solar power station situated at Bhiwani, Haryana.

Repayment term :- Payable in 3 balance quarterly installments of Rs. 3.57 millions.

Term loan in form of external commercial borrowings from Standard Chartered Bank of Rs. 133.32 millions (March 31, 2017 Rs. 150.00 millions) is secured by exclusive charge over plant and machinery with minimum cover of 1.25 times.

Repayment term :- Payable in 15 balance quarterly installments, each of Rs. 8.82 millions.

Term loan in form of external commercial borrowing from Standard Chartered Bank of Rs. 97.06 millions (March 31, 2017 Rs. 132.35 millions) is secured by immovable property of the Company located at Plot no. 1A Sector 8C Haridwar, Uttarakhand.

Repayment term :- Payable in 11 balance quarterly installments, each of Rs. 8.82 millions.

Term loan of Rs. 750.00 millions (March 31, 2017 Rs. Nil millions) from RBL Bank is secured by immovable property of the Company located at Plot no. 1B and 1AC Sector 8C Haridwar, Uttarakhand.

Above term loans carry interest rate in the range of 8.95% to 11.00% per annum.

Term loan from KBC Bank, Belgium of Rs. Nil millions (March 31, 2017 Rs. 7.12 millions) was secured by charge on Eta-Bim NV's current assets.

(ii) Term loan of Rs. Nil millions (March 31, 2017 Rs. 600.00 millions) assumed on account of acquisition are secured by pledge of investments in Mutual funds and equity shares owned by Managing Directors and their family members (refer note 1.5).

(iii) Finance lease obligations from banks of Rs. 29.64 millions (March 31, 2017 Rs. 44.74 millions) are secured by hypothecation of respective vehicles.

Repayment term :- Payable on equivalent monthly installments basis, carrying interest rate in the range of 9.25% to 10.37% per annum.

Note 22 - Current
financial liabilities -
Borrowings (at amortised
cost)

(Rs. in
Millions)

Particulars	As at March 31, 2018	As at March 31, 2017
Loans repayable on demand		
From banks		
Secured *		
Working capital demand loan including cash credit, packing credit loan and FCNRB loan		1,900.02 2,049.25
From other parties		

Secured **

Short term loan	-	405.00
-----------------	---	--------

1,900.02 2,454.25

Working capital demand loan including cash credit of Rs. 1,314.99 millions (March 31, 2017 Rs. 1,445.15 millions); packing credit for domestic sale re-shipment credit of Rs. Nil millions (March 31, 2017 Rs. 100.00 millions) from banks are secured by:-

- first pari passu charge on whole of the current assets of the Company (both present and future);

- pari passu charge on movable fixed assets of the Company (both present and future);

- first pari passu charge on the following immovable properties of the Company:-

- land and building situated at A-7, A-8 and A-9, Sector - VIII, Noida, Phase I;

- land and building situated at C-59, Noida, Phase II;

- land and building situated at B-1, Site IV, Surajpur, Kasna, Greater Noida.

- first charge by way of equitable mortgage on the following immovable property of the Company:-

- property situated at 302, 3rd Floor, (A) Wing, Navbharat Estate Complex, Zakaria Bunder Road, Sewari (W) Parel Mumbai;

- first charge by way of equitable mortgage on the following immovable properties of Controls & Switchgear Contactors Limited:-

- factory, land and building situated at C-58 and C-58 A, Noida, Phase- II;

- factory, land and building situated at EL-216, MIDC, Navi Mumbai;

- plot situated at EL-214, TTC Industrial Area, MIDC, Navi Mumbai;

- flat situated at 607, 6th floor, north block, 'Manipal Centre', Dickenson Road, Bangalore;

- flat no. 901, 9th Floor, "Heritage" Tower, plot No. 1, near Gujrat Vidyapith, Ashram Road of final plot no. 95 of Town planning Scheme no. 3, Mouje Usmanpura, Taluka City, District Ahmedabad.

- Corporate Guarantee from M/s Controls & Switchgear Contactors Ltd.

Repayment term :- On demand.

C&S Electric International B.V. :-

Working capital loans from Standard Chartered Bank, London, UK Rs. 344.73 millions (March 31, 2017 Rs. 297.01 millions) was secured by first pari passu charge on whole of the current assets (both present and future) of the C&S Electric Limited.

Working capital loans from State Bank of India, Antwerp, Belgium Rs. 240.27 millions (March 31, 2017 Rs. 207.09 millions) was secured by first pari passu charge on whole of the current assets (both present and future) of the C&S Electric Limited.

Short term loan of Rs. Nil (March 31, 2017 Rs. 405 Millions) assumed on account of acquisition are secured by pledge of immovable property and investments in Mutual funds owned by Managing Directors and their family members (refer note 1.5).

Textual information (17)

Disclosure of notes on borrowings explanatory [Text Block]

Note 18 - Non - current
financial liabilities -
Borrowings (at amortised
cost)

		(Rs. in Millions)
Particulars	As at March 31, 2018	As at March 31, 2017
Secured		
(a)	Term loans *	
	from banks (refer note (i) below)	720.54 238.78
	from other parties (refer note (ii) below)	(63.36) 600.00
(b)	Long term maturities of finance lease obligations (refer note (iii) below)	
	from banks	8.21 14.04
	from other parties	8.31 12.49
		673.70 865.31

* Above amount of borrowings are net of upfront fees paid Rs. 0.8 millions (March 31, 2017 Rs. 1.3 millions).

Notes :-

(i) Term loan from YES Bank of Rs. 10.71 millions (March 31, 2017 Rs. 25.00 millions) is secured by exclusive charge on movable fixed assets, immovable property and all current assets (both present and future) of solar power station situated at Bhiwani, Haryana.

Repayment term :- Payable in 3 balance quarterly installments of Rs. 3.57 millions.

Term loan in form of external commercial borrowings from Standard Chartered Bank of Rs. 133.32 millions (March 31, 2017 Rs. 150.00 millions) is secured by exclusive charge over plant and machinery with minimum cover of 1.25 times.

Repayment term :- Payable in 15 balance quarterly installments, each of Rs. 8.82 millions.

Term loan in form of external commercial borrowing from Standard Chartered Bank of Rs. 97.06 millions (March 31, 2017 Rs. 132.35 millions) is secured by immovable property of the Company located at Plot no. 1A Sector 8C Haridwar, Uttarakhand.

Repayment term :- Payable in 11 balance quarterly installments, each of Rs. 8.82 millions.

Term loan of Rs. 750.00 millions (March 31, 2017 Rs. Nil millions) from RBL Bank is secured by immovable property of the Company located at Plot no. 1B and 1AC Sector 8C Haridwar, Uttarakhand.

Above term loans carry interest rate in the range of 8.95% to 11.00% per annum.

Term loan from KBC Bank, Belgium of Rs. Nil millions (March 31, 2017 Rs. 7.12 millions) was secured by charge on Eta-Bim NV's current assets.

(ii) Term loan of Rs. Nil millions (March 31, 2017 Rs. 600.00 millions) assumed on account of acquisition are secured by pledge of investments in Mutual funds and equity shares owned by Managing Directors and their family members (refer note 1.5).

(iii) Finance lease obligations from banks of Rs. 29.64 millions (March 31, 2017 Rs. 44.74 millions) are secured by hypothecation of respective vehicles.

Repayment term :- Payable on equivalent monthly installments basis, carrying interest rate in the range of 9.25% to 10.37% per annum.

Note 22 - Current
financial liabilities -
Borrowings (at amortised
cost)

(Rs. in
Millions)

Particulars	As at March 31, 2018	As at March 31, 2017
Loans repayable on demand		
From banks		
Secured *		
Working capital demand loan including cash credit, packing credit loan and FCNRB loan		1,900.02 2,049.25
From other parties		

Secured **

Short term loan	-	405.00
-----------------	---	--------

1,900.02 2,454.25

Working capital demand loan including cash credit of Rs. 1,314.99 millions (March 31, 2017 Rs. 1,445.15 millions); packing credit for domestic sale re-shipment credit of Rs. Nil millions (March 31, 2017 Rs. 100.00 millions) from banks are secured by:-

- first pari passu charge on whole of the current assets of the Company (both present and future);

- pari passu charge on movable fixed assets of the Company (both present and future);

- first pari passu charge on the following immovable properties of the Company:-

- land and building situated at A-7, A-8 and A-9, Sector - VIII, Noida, Phase I;

- land and building situated at C-59, Noida, Phase II;

- land and building situated at B-1, Site IV, Surajpur, Kasna, Greater Noida.

- first charge by way of equitable mortgage on the following immovable property of the Company:-

- property situated at 302, 3rd Floor, (A) Wing, Navbharat Estate Complex, Zakaria Bunder Road, Sewari (W) Parel Mumbai;

- first charge by way of equitable mortgage on the following immovable properties of Controls & Switchgear Contactors Limited:-

- factory, land and building situated at C-58 and C-58 A, Noida, Phase- II;

- factory, land and building situated at EL-216, MIDC, Navi Mumbai;

- plot situated at EL-214, TTC Industrial Area, MIDC, Navi Mumbai;

- flat situated at 607, 6th floor, north block, 'Manipal Centre', Dickenson Road, Bangalore;

- flat no. 901, 9th Floor, "Heritage" Tower, plot No. 1, near Gujrat Vidyapith, Ashram Road of final plot no. 95 of Town planning Scheme no. 3, Mouje Usmanpura, Taluka City, District Ahmedabad.

- Corporate Guarantee from M/s Controls & Switchgear Contactors Ltd.

Repayment term :- On demand.

C&S Electric International B.V. :-

Working capital loans from Standard Chartered Bank, London, UK Rs. 344.73 millions (March 31, 2017 Rs. 297.01 millions) was secured by first pari passu charge on whole of the current assets (both present and future) of the C&S Electric Limited.

Working capital loans from State Bank of India, Antwerp, Belgium Rs. 240.27 millions (March 31, 2017 Rs. 207.09 millions) was secured by first pari passu charge on whole of the current assets (both present and future) of the C&S Electric Limited.

Short term loan of Rs. Nil (March 31, 2017 Rs. 405,000 thousands) assumed on account of acquisition are secured by pledge of immovable property and investments in Mutual funds owned by Managing Directors and their family members (refer note 1.5).

[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]			Depreciation amortisation impairment [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	
Deferred tax relating to items credited (charged) directly to equity	0	0		0
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	-223.7	-425.1		0
Deferred tax liabilities	-93.4	-210.75		-93.4
Net deferred tax liability (assets)	130.3	214.35	216.61	-93.4
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	223.7	425.1		0
Net deferred tax liabilities	-93.4	-210.75		-93.4
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-50.64	-18.3		117.35
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	-50.64	-18.3		117.35
Deferred tax relating to items credited (charged) directly to equity	0	0		0
Aggregated income tax relating to components of other comprehensive income	-15.03	24.74		0
Increase (decrease) through business combinations, deferred tax liability (assets)	0	0		0
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)	0	0		0
Increase (decrease) through net exchange differences, deferred tax liability (assets)	-18.38	-8.7		0
Total increase (decrease) in deferred tax liability (assets)	-84.05	-2.26		117.35
Deferred tax liability (assets) at end of period	130.3	214.35	216.61	-93.4
Description of other temporary differences	N/A	N/A		

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]	Depreciation amortisation impairment [Member]		Other temporary differences [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Deferred tax relating to items credited (charged) directly to equity	0		0	0
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	0		-223.7	-425.1
Deferred tax liabilities	-210.75		0	0
Net deferred tax liability (assets)	-210.75	-198.57	223.7	425.1
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	0		223.7	425.1
Net deferred tax liabilities	-210.75		0	0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-12.18		-167.99	-6.12
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	-12.18		-167.99	-6.12
Deferred tax relating to items credited (charged) directly to equity	0		0	0
Aggregated income tax relating to components of other comprehensive income	0		-15.03	24.74
Increase (decrease) through business combinations, deferred tax liability (assets)	0		0	0
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)	0		0	0
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0		-18.38	-8.7
Total increase (decrease) in deferred tax liability (assets)	-12.18		-201.4	9.92
Deferred tax liability (assets) at end of period	-210.75	-198.57	223.7	425.1
Description of other temporary differences			N/A	N/A

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

..(3)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member]	Other temporary differences 1 [Member]		
		01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Deferred tax relating to items credited (charged) directly to equity		0	0	
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		-143.48	-166.93	
Deferred tax liabilities		0	0	
Net deferred tax liability (assets)	415.18	143.48	166.93	173.11
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets		143.48	166.93	
Net deferred tax liabilities		0	0	
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		-23.45	-6.18	
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		-23.45	-6.18	
Deferred tax relating to items credited (charged) directly to equity		0	0	
Aggregated income tax relating to components of other comprehensive income		0	0	
Increase (decrease) through business combinations, deferred tax liability (assets)		0	0	
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)		0	0	
Increase (decrease) through net exchange differences, deferred tax liability (assets)		0	0	
Total increase (decrease) in deferred tax liability (assets)		-23.45	-6.18	
Deferred tax liability (assets) at end of period	415.18	143.48	166.93	173.11
Description of other temporary differences		MAT credit entitlement	MAT credit entitlement	

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

..(4)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 2 [Member]			Other temporary differences 3 [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	
Deferred tax relating to items credited (charged) directly to equity	0	0		0
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	-10.71	-66.43		-5
Deferred tax liabilities	0	0		0
Net deferred tax liability (assets)	10.71	66.43	63.16	5
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	10.71	66.43		5
Net deferred tax liabilities	0	0		0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-58.99	1.84		-53.7
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	-58.99	1.84		-53.7
Deferred tax relating to items credited (charged) directly to equity	0	0		0
Aggregated income tax relating to components of other comprehensive income	3.27	1.43		0
Increase (decrease) through business combinations, deferred tax liability (assets)	0	0		0
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)	0	0		0
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0	0		0
Total increase (decrease) in deferred tax liability (assets)	-55.72	3.27		-53.7
Deferred tax liability (assets) at end of period	10.71	66.43	63.16	5
Description of other temporary differences	"Provision for gratuity and compensated absences gratuity and compensated absences"	"Provision for gratuity and compensated absences gratuity and compensated absences"		Provision for Doubtful debts

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

..(5)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 3 [Member]		Other temporary differences 4 [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Deferred tax relating to items credited (charged) directly to equity	0		0	0
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	-58.7		-64.51	-97.31
Deferred tax liabilities	0		0	0
Net deferred tax liability (assets)	58.7	58.51	64.51	97.31
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	58.7		64.51	97.31
Net deferred tax liabilities	0		0	0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	0.19		-14.42	-9.28
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	0.19		-14.42	-9.28
Deferred tax relating to items credited (charged) directly to equity	0		0	0
Aggregated income tax relating to components of other comprehensive income	0		0	0
Increase (decrease) through business combinations, deferred tax liability (assets)	0		0	0
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)	0		0	0
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0		-18.38	-8.7
Total increase (decrease) in deferred tax liability (assets)	0.19		-32.8	-17.98
Deferred tax liability (assets) at end of period	58.7	58.51	64.51	97.31
Description of other temporary differences	Provision for Doubtful debts		Brought forward losses (long term)	Brought forward losses (long term)

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

..(6)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 4 [Member]	Other temporary differences 5 [Member]		
		01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Deferred tax relating to items credited (charged) directly to equity		0	0	
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		0	-35.73	
Deferred tax liabilities		0	0	
Net deferred tax liability (assets)	115.29	0	35.73	5.11
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets		0	35.73	
Net deferred tax liabilities		0	0	
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		-17.43	7.31	
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		-17.43	7.31	
Deferred tax relating to items credited (charged) directly to equity		0	0	
Aggregated income tax relating to components of other comprehensive income		-18.3	23.31	
Increase (decrease) through business combinations, deferred tax liability (assets)		0	0	
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)		0	0	
Increase (decrease) through net exchange differences, deferred tax liability (assets)		0	0	
Total increase (decrease) in deferred tax liability (assets)		-35.73	30.62	
Deferred tax liability (assets) at end of period	115.29	0	35.73	5.11

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of income tax [TextBlock]		
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	98.61	91.49
Adjustments for current tax of prior periods	0	6.38
Total current tax expense (income) and adjustments for current tax of prior periods	98.61	97.87
Other components of deferred tax expense (income)	(A) 69.68	(B) 18.29
Total tax expense (income)	168.29	116.16
Current and deferred tax relating to items charged or credited directly to equity [Abstract]		
Income tax relating to components of other comprehensive income [Abstract]		
Others income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	-3.27	-1.43
Others income tax relating to components of other comprehensive income that will be reclassified to profit or loss	18.3	-23.31
Total aggregated income tax relating to components of other comprehensive income	15.03	-24.74
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Net deferred tax assets and liabilities [Abstract]		
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]		
Accounting profit	342.48	382.29
Tax expense (income) at applicable tax rate	118.53	132.3
Tax effect of revenues exempt from taxation	3.88	6.7
Other tax effects for reconciliation between accounting profit and tax expense (income)	53.64	-9.44
Total tax expense (income)	168.29	116.16
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Accounting profit	342.48	382.29

Footnotes

(A) In respect of current year Minimum alternate tax credit utilised for current year Write downs / (reversal of write downs) of previous years Minimum alternate tax credit entitlement Effect on deferred tax balances due to changes in Income tax rate

(B) In respect of current year Minimum alternate tax credit utilised for current year Write downs / (reversal of write downs) of previous years Minimum alternate tax credit entitlement Effect on deferred tax balances due to changes in Income tax rate

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

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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**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]	Classification based on current non-current [Member]		Non-current [Member]	
	31/03/2018	31/03/2017	31/03/2018	31/03/2017
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	98.46	71.4	88.05	67.75
Provision leave encashment	42.1	44.31	34.98	36.23
Provision other employee related liabilities	5.57	6.13	(A) 5.57	(B) 6.13
Total provisions for employee benefits	146.13	121.84	128.6	110.11
CSR expenditure provision	0	0	0	0
Other provisions	11.43	37.34	0	0
Total provisions	157.56	159.18	128.6	110.11

Footnotes

(A) Provision for early retirement obligation

(B) Provision for early retirement obligation

Disclosure of breakup of provisions [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]	
	31/03/2018	31/03/2017
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	10.41	3.65
Provision leave encashment	7.12	8.08
Provision other employee related liabilities	0	0
Total provisions for employee benefits	17.53	11.73
CSR expenditure provision	0	0
Other provisions	11.43	37.34
Total provisions	28.96	49.07

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, others [Axis]	OtherCurrentLiabilitiesOthersDomain_1		OtherCurrentLiabilitiesOthersDomain_2	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	122.55	179.46	0.15	0.15
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Advances from customers	Advances from customers	Subsidy received	Subsidy received
Other current liabilities, others	122.55	179.46	0.15	0.15

Other current liabilities, others [Table]

..(2)

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

Other current liabilities, others [Axis]	OtherCurrentLiabilitiesOthersDomain_3		OtherCurrentLiabilitiesOthersDomain_4	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	33.94	3.25	8.98	9.21
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Income received in advance against supplies - unearned revenue	Income received in advance against supplies - unearned revenue	Income received in advance against Specific or Combined contracts - unearned revenue	Income received in advance against Specific or Combined contracts - unearned revenue
Other current liabilities, others	33.94	3.25	8.98	9.21

Other current liabilities, others [Table]

..(3)

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

Other current liabilities, others [Axis]	OtherCurrentLiabilitiesOthersDomain_5	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	80.14	45.58
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Statutory liabilities	Statutory liabilities
Other current liabilities, others	80.14	45.58

Other non-current financial liabilities others [Table]

..(1)

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

Other non-current financial liabilities others [Axis]	OtherNoncurrentFinancialLiabilitiesOthersDomain_1	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	28.36	25.58
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Security deposits taken from customers	Security deposits taken from customers
Other non-current financial liabilities, others	28.36	25.58

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]	OtherNonCurrentFinancialAssetsOthersDomain_1		OtherNonCurrentFinancialAssetsOthersDomain_2	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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	9.44	8.9	38.3	29.97
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Other bank balances - Margin money deposits *	Other bank balances - Margin money deposits *	Security deposits	Security deposits
Other non-current financial assets, others	9.44	8.9	38.3	29.97

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]	OtherNonCurrentFinancialAssetsOthersDomain_3	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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	4.03	4.27
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Earnest money deposits	Earnest money deposits
Other non-current financial assets, others	4.03	4.27

Other current financial liabilities, others [Table]

..(1)

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

Other current financial liabilities, others [Axis]	OtherCurrentFinancialLiabilitiesOthersDomain_1		OtherCurrentFinancialLiabilitiesOthersDomain_2	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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	10.34	5.5	113.47	128.32
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
financial Description of other current liabilities, others	Payable against fixed assets purchases	Payable against fixed assets purchases Payable against fixed assets purchases	Overdrawn balances in current accounts	Overdrawn balances in current accounts
Other current financial liabilities, others	10.34	5.5	113.47	128.32

Other non-current liabilities others [Table]

..(1)

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

Other non-current liabilities others [Axis]	OtherNoncurrentLiabilitiesOthersDomain_1	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current liabilities [Abstract]		
Other non-current liabilities others	0.15	0.3
Other non-current liabilities others [Abstract]		
Other non-current liabilities others [Line items]		
Description of other non-current liabilities others	Subsidy received	Subsidy received
Other non-current liabilities others	0.15	0.3

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]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	2,282.46	2,414.71	1,275.29	1,271.59
Mode of valuation	N/A	N/A	At lower of cost and net realisable value	At lower of cost and 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]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	439.06	488.48	635.11	735.07
Mode of valuation	At lower of cost and net realisable value	At lower of cost and net realisable value	At lower of cost and net realisable value	At lower of cost and 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]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	2.73	9.97	-69.73	-90.4
Mode of valuation	At lower of cost and net realisable value	At lower of cost and net realisable value	N/A	N/A
Nature of other inventories			N/A	N/A

Classification of inventories [Table]

..(4)

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

Classification of inventories [Axis]	Other inventories, others [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	-69.73	-90.4
Mode of valuation	At lower of cost and net realisable value	At lower of cost and net realisable value
Nature of other inventories	Write down of inventory to net realisable value	Write down of inventory to net realisable value

Other current financial assets others [Table]

..(1)

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

Other current financial assets others [Axis]	OtherCurrentFinancialAssetsOthersDomain_1		OtherCurrentFinancialAssetsOthersDomain_2	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	2.63	2.56	3.93	4.57
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Other bank balances - Margin money deposits *	Other bank balances - Margin money deposits *	Earnest money deposits	Earnest money deposits
Other current financial assets others	2.63	2.56	3.93	4.57

Other current financial assets others [Table]

..(2)

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

Other current financial assets others [Axis]	OtherCurrentFinancialAssetsOthersDomain_3	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	15.8	7.96
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Interest accrued but not due on overdues from customers	Interest accrued but not due on overdues from customers
Other current financial assets others	15.8	7.96

Other non-current assets, others [Table]

..(1)

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

Other non-current assets, others [Axis]	OtherNoncurrentAssetsOthersDomain_1		OtherNoncurrentAssetsOthersDomain_2	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	-725.89	-624.72	806.03	719.65
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Less : Provision for taxation	Less : Provision for taxation	Advance income tax and tax deducted at source receivable	Advance income tax and tax deducted at source receivable
Other non-current assets, others	-725.89	-624.72	806.03	719.65

Other non-current assets, others [Table]

..(2)

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

Other non-current assets, others [Axis]	OtherNoncurrentAssetsOthersDomain_3		OtherNoncurrentAssetsOthersDomain_4	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	22.45	32.05	138.32	134.58
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 (including leasehold land)	Prepaid expenses (including leasehold land)
Other non-current assets, others	22.45	32.05	138.32	134.58

Other non-current assets, others [Table]

..(3)

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

Other non-current assets, others [Axis]	OtherNoncurrentAssetsOthersDomain_5	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	73.33	102.08
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Others (amount deposited with Government authorities)	Others (amount deposited with Government authorities)
Other non-current assets, others	73.33	102.08

Details of loans [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of loans [Axis]	Loans given employees [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]		
Loans notes [Abstract]		
Disclosure of loans [Abstract]		
Details of loans [Line items]		
Loans , gross	1.79	1.7
Allowance for bad and doubtful loans	0	0
Total loans	1.79	1.7
Details of loans to related parties	0	0
Nature of other loans	0	0
Details of loans due by directors, other officers or others [Abstract]		
Loans due by directors	0	0
Loans due by other officers	0	0
Loans due by others	0	0
Total loans due by directors, other officers or others	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]		
Loans due by firms in which any director is partner	0	0
Loans due by private companies in which any director is director	0	0
Loans due by private companies in which any director is member	0	0
Total loans due by firms or companies in which any director is partner or director	0	0

Other current assets others [Table]

..(1)

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

Other current assets others [Axis]	OtherCurrentAssetsOthersDomain_1		OtherCurrentAssetsOthersDomain_2	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	56.88	77.5	9.42	9.47
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Advances to vendors	Advances to vendors	Advances to related parties	Advances to related parties
Other current assets, others	56.88	77.5	9.42	9.47

Other current assets others [Table]

..(2)

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

Other current assets others [Axis]	OtherCurrentAssetsOthersDomain_3		OtherCurrentAssetsOthersDomain_4	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	7.37	5.87	62.03	50.61
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Advances employees	Advances employees	Prepaid expenses	Prepaid expenses
Other current assets, others	7.37	5.87	62.03	50.61

Other current assets others [Table]

..(3)

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

Other current assets others [Axis]	OtherCurrentAssetsOthersDomain_5	OtherCurrentAssetsOthersDomain_6
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	37.18	34.43
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Unbilled revenue	Contractually reimbursable expenses
Other current assets, others	37.18	34.43

Other current assets others [Table]

..(4)

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

Other current assets others [Axis]	OtherCurrentAssetsOthersDomain_7	OtherCurrentAssetsOthersDomain_8
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	0	0.82
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Security deposits	Balance with government authorities
Other current assets, others	0	0.82

Subclassification of trade receivables [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]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Secured considered good [Member]	
	31/03/2018	31/03/2017	31/03/2018	31/03/2017
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	65.49	129.5	65.6	273.52
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	65.49	129.5	65.6	273.52
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors	0	0	0	0
Trade receivables due by other officers	0	0	0	0
Trade receivables due by others	0	0	0	0
Total trade receivables due by directors, other officers or others	0	0	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	0	0
Trade receivables due by private companies in which any director is director	0	0	0	0
Trade receivables due by private companies in which any director is member	0	0	0	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0	0	0

Subclassification of trade receivables [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Doubtful [Member]	
	31/03/2018	31/03/2017	31/03/2018	31/03/2017
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	4,233.92	3,504.25	186.66	172.66
Allowance for bad and doubtful debts	0	0	186.66	172.66
Total trade receivables	4,233.92	3,504.25	0	0
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors	0	0	0	0
Trade receivables due by other officers	0	0	0	0
Trade receivables due by others	0	0	0	0
Total trade receivables due by directors, other officers or others	0	0	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	0	0
Trade receivables due by private companies in which any director is director	0	0	0	0
Trade receivables due by private companies in which any director is member	0	0	0	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0	0	0

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Total other non-current financial assets	51.77	43.14
Advances, non-current	0	0
Total other non-current assets	(A) 314.24	(B) 363.64
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other deposits with banks	(C) 0.07	(D) 0.22
Other balances with banks	(E) 250	(F) 169.43
Total balance with banks	250.07	169.65
Cheques, drafts on hand	9.16	7.03
Cash on hand	0.89	1.09
Total cash and cash equivalents	260.12	177.77
Bank balance other than cash and cash equivalents	0.29	42.52
Total cash and bank balances	260.41	220.29
Balances held with banks to extent held against other commitments	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Security deposits	9.67	10.59
Total other current financial assets	32.03	25.68
Total other current assets	422.44	368.71
Total other non-current financial liabilities	28.36	25.58
Nature of other provisions	0	0
Total other non-current liabilities	0.15	0.3
Current maturities of long-term debt	332.17	74.35
Current maturities of finance lease obligations	(G) 13.13	(H) 18.21
Interest accrued on borrowings	16.96	57.23
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0.26	0.19
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	486.33	283.8
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0	0
Total other current liabilities	245.76	237.65

Footnotes

(A) Tax Assets (net) 80.13 Other non current assets 234.10

(B) Tax Assets (net) 94.92 Other non current assets 268.71

(C) (ii) In deposits accounts with original maturity of less than 3 months

(D) (ii) In deposits accounts with original maturity of less than 3 months

(E) (i) In current accounts

(F) (i) In current accounts

(G) Current maturities of term loans

(H) Current maturities of term loans

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Claims against company not acknowledged as debt	586.78	637.51
Total contingent liabilities	586.78	637.51
Classification of commitments [Abstract]		
Estimated amount of contracts remaining to be executed on capital account and not provided for	15.57	30.54
Other commitments	1	2.1
Total commitments	16.57	32.64
Nature of other commitments	Corporate Social Responsibility	Corporate Social Responsibility
Total contingent liabilities and commitments	603.35	670.15
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Amount of dividends proposed to be distributed to preference shareholders	0	0
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0
Arrears of fixed cumulative dividends on preference shares	0	0
Percentage of proposed dividend	0.00%	0.00%
Details of share capital held by foreign companies [Abstract]		
Percentage of share capital held by foreign company	0.00%	0.00%
Value of share capital held by foreign company	0	0
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0
Details of 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]		
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	142.73	130.86
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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of revenue [TextBlock]	NA	NA

[612400] Notes - Service concession arrangements

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits**Disclosure of net defined benefit liability (assets) [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]			
Defined benefit plans categories [Axis]	DefinedBenefitPlansCategoriesDomain_1_1			DefinedBenefitPlansCategoriesDomain_1_2
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Gratuity	Gratuity		Earned and sick leaves
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	13.38	12.8		5.98
Interest expense (income), net defined benefit liability (assets)	11.84	11.11		3.29
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	1.94	0.6		0.6
Total loss (gain) on remeasurement, net defined benefit liability (assets)	1.94	0.6		0.6
Past service cost and gains (losses) arising from settlements, net defined benefit liability (assets) [Abstract]				
Past service cost, net defined benefit liability (assets)	11.22	4.69		5.23
Net past service cost and gains (losses) arising from settlements, net defined benefit liability (assets)	11.22	4.69		5.23
Payments from plan, net defined benefit liability (assets)	22.37	9.78		16.25
Total increase (decrease) in net defined benefit liability (assets)	12.13	18.22		-2.35
Net defined benefit liability (assets) at end of period	169.18	157.05	138.83	41.25

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]		Plan assets [Member]	
Defined benefit plans categories [Axis]	DefinedBenefitPlansCategoriesDomain_1_2		DefinedBenefitPlansCategoriesDomain_1_3	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 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	Earned and sick leaves		Gratuity	Gratuity
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	6			
Interest expense (income), net defined benefit liability (assets)	3.29			
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)			-6.3	-6.71
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	0.21			
Total loss (gain) on remeasurement, net defined benefit liability (assets)	0.21		-6.3	-6.71
Past service cost and gains (losses) arising from settlements, net defined benefit liability (assets) [Abstract]				
Past service cost, net defined benefit liability (assets)	0.2			
Net past service cost and gains (losses) arising from settlements, net defined benefit liability (assets)	0.2			
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)			0	-1.16
Total contributions to plan, net defined benefit liability (assets)			0	-1.16
Payments from plan, net defined benefit liability (assets)	6.74		21.23	6.73
Total increase (decrease) in net defined benefit liability (assets)	2.54		-14.93	1.14
Net defined benefit liability (assets) at end of period	43.6	41.06	70.73	85.66

Disclosure of net defined benefit liability (assets) [Table]

..(3)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]
Net defined benefit liability (assets) [Axis]	Plan assets [Member]
Defined benefit plans categories [Axis]	DefinedBenefitPlansCategoriesDomain_1_3
	31/03/2016
Disclosure of net defined benefit liability (assets) [Abstract]	
Disclosure of net defined benefit liability (assets) [Line items]	
Net defined benefit liability (assets) at end of period	84.52

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]	DefinedBenefitPlansCategoriesDomain_1	DefinedBenefitPlansCategoriesDomain_2		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of defined benefit plans [Abstract]				
Disclosure of defined benefit plans [Line items]				
Description of type of plan	Earned and sick leaves	Earned and sick leaves	Gratuity	Gratuity
Surplus (deficit) in plan [Abstract]				
Defined benefit obligation, at present value	41.25	43.6	98.45	71.39
Plan assets, at fair value	0	0	70.73	85.66
Net surplus (deficit) in plan	-41.25	-43.6	-27.72	14.27
Actuarial assumption of discount rates	7.71%	7.54%	7.71%	7.54%

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of employee benefits [TextBlock]	Textual information (18) [See below]	Textual information (19) [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 (18)

Disclosure of employee benefits [Text Block]

Note 44 -
Employee
benefits
plans

(a) Defined benefits plans

Gratuity scheme - This is a partly funded defined benefit plan for qualifying employees. The Company makes contributions to the group gratuity cum life insurance scheme of the Life Insurance Corporation of India. The scheme provides for a lumpsum payment to vested employees at retirement, death while in employment or on termination of employment. Vesting occurs upon completion of five years of service.

Earned leaves – Long term leaves includes earned leaves and sick leaves. These have been provided on accrual basis, based on year end actuarial valuation.

	(Rs. in Millions)			
	Gratuity	Earned and sick leaves		
Current year	Previous year	Current year	Previous year	
Change in benefit obligation (A)				
1. Present value of obligation as at the beginning of the year		157.05	138.83	43.60 41.06
2. Current service cost		13.38	12.80	5.98 6.00
3. Interest cost		11.84	11.11	3.29 3.29
4. Actuarial (gain) / loss		-	-	- -
4a. Effect of changes in financial assumptions		(1.94)	(0.60)	(0.60) (0.21)
4b. Effect of experience adjustments		11.22	4.69	5.23 0.20
5. Benefits paid		(22.37)	(9.78)	(16.25) (6.74)
6. Present value of obligation as at the end of the year		169.18	157.05	41.25 43.60
Change in plan assets (B)				
1. Fair value of plan assets at the beginning of the year		85.66	84.52	- -
2. Actual return on plan assets		6.30	6.71	- -
3. Contribution by the Company		-	1.16	- -
4. Benefits paid		(21.23)	(6.73)	- -
5. Fair value of plan assets at the end of the year		70.73	85.66	- -
Liability recognized in the financial statement (A-B)		98.45	71.39	41.25 43.60
Composition of plan assets				
Other than equity, debt, property and bank account *		70.73	85.66	- -
Main actuarial assumption				
Discount rate		7.71%	7.54%	7.71% 7.54%
Expected rate of increase in compensation levels		4.00%	4.00%	4.00% 4.00%
Expected rate of return on plan assets		7.71%	7.54%	
Expected average remaining working lives of employees (years)		20.10	20.44	18.97 - 20.10 19.56 - 20.44
Average remaining working lives of employees with Mortality and Withdrawal (years)		15.95	16.02	15.95 15.54 - 16.02
Mortality rates inclusive of provision for disability (100% of Indian Assured Lives Mortality (IALM) (2006-08):-				
Age upto 30 years		3.00%	3.00%	3.00% 3.00%
Age from 31 to 44 years		2.00%	2.00%	2.00% 2.00%
Age above 44 years		1.00%	1.00%	1.00% 1.00%
Retirement age (years)		58	58	58 58

Maturity profile of defined benefit obligation

(Rs. in Millions)

Year	Gratuity	Earned and sick leaves	
April 2018 - March 2019			45.07 6.25
April 2019 - March 2020			4.26 3.98
April 2020 - March 2021			4.51 1.77
April 2021 - March 2022			5.13 1.42
April 2022 - March 2023			8.95 1.37
April 2023 - March 2024			9.20 1.96
April 2024 onwards			92.06 24.49

* The plan assets are maintained with Life Insurance Corporation of India Gratuity Scheme. The details of investments maintained by Life Insurance Corporation are not available with the Company and consequently not been disclosed. In case of EON Telesystems Private Limited, Eta-com Middle East (FZE), C&S (Natong) Electric Limited and C&S Electric International B.V. the gratuity scheme is unfunded.

(Rs. in Millions)

	Gratuity	Earned and sick leaves		
	Current year	Previous year	Current year	Previous year
Cost for the period				
1. Current service cost	13.38	12.80	5.98	6.00
2. Net interest cost	5.38	4.34	3.29	3.28
Total amount recognised in profit or loss	18.76	17.14	9.27	9.28
Re-measurements recognised in Other comprehensive income				
1. Actuarial gain / (loss) on plan assets	(0.16)	(0.05)	-	-
2. Effect of changes in demographic assumptions	-	-	-	-
3. Effect of changes in financial assumptions	1.94	0.60	-	-
4. Effect of experience adjustments	(11.22)	(4.69)	-	-
Total re-measurements included in Other Comprehensive Income	(9.44)	(4.14)	-	-
Total amount recognised in statement of profit and loss	28.20	21.28	9.27	9.28

Textual information (19)

Disclosure of employee benefits [Text Block]

Note 44 -
Employee
benefits
plans

(a) Defined benefits plans

Gratuity scheme - This is a partly funded defined benefit plan for qualifying employees. The Company makes contributions to the group gratuity cum life insurance scheme of the Life Insurance Corporation of India. The scheme provides for a lumpsum payment to vested employees at retirement, death while in employment or on termination of employment. Vesting occurs upon completion of five years of service.

Earned leaves – Long term leaves includes earned leaves and sick leaves. These have been provided on accrual basis, based on year end actuarial valuation.

	(Rs. in Millions)			
	Gratuity	Earned and sick leaves		
Current year	Previous year	Current year	Previous year	
Change in benefit obligation (A)				
1. Present value of obligation as at the beginning of the year		157.05	138.83	43.60 41.06
2. Current service cost		13.38	12.80	5.98 6.00
3. Interest cost		11.84	11.11	3.29 3.29
4. Actuarial (gain) / loss		-	-	- -
4a. Effect of changes in financial assumptions		(1.94)	(0.60)	(0.60) (0.21)
4b. Effect of experience adjustments		11.22	4.69	5.23 0.20
5. Benefits paid		(22.37)	(9.78)	(16.25) (6.74)
6. Present value of obligation as at the end of the year		169.18	157.05	41.25 43.60
Change in plan assets (B)				
1. Fair value of plan assets at the beginning of the year		85.66	84.52	- -
2. Actual return on plan assets		6.30	6.71	- -
3. Contribution by the Company		-	1.16	- -
4. Benefits paid		(21.23)	(6.73)	- -
5. Fair value of plan assets at the end of the year		70.73	85.66	- -
Liability recognized in the financial statement (A-B)		98.45	71.39	41.25 43.60
Composition of plan assets				
Other than equity, debt, property and bank account *		70.73	85.66	- -
Main actuarial assumption				
Discount rate		7.71%	7.54%	7.71% 7.54%
Expected rate of increase in compensation levels		4.00%	4.00%	4.00% 4.00%
Expected rate of return on plan assets		7.71%	7.54%	
Expected average remaining working lives of employees (years)		20.10	20.44	18.97 - 20.10 19.56 - 20.44
Average remaining working lives of employees with Mortality and Withdrawal (years)		15.95	16.02	15.95 15.54 - 16.02
Mortality rates inclusive of provision for disability (100% of Indian Assured Lives Mortality (IALM) (2006-08):-				
Age upto 30 years		3.00%	3.00%	3.00% 3.00%
Age from 31 to 44 years		2.00%	2.00%	2.00% 2.00%
Age above 44 years		1.00%	1.00%	1.00% 1.00%
Retirement age (years)		58	58	58 58

Maturity profile of defined benefit obligation

(Rs. in Millions)

Year	Gratuity	Earned and sick leaves	
April 2018 - March 2019			45.07 6.25
April 2019 - March 2020			4.26 3.98
April 2020 - March 2021			4.51 1.77
April 2021 - March 2022			5.13 1.42
April 2022 - March 2023			8.95 1.37
April 2023 - March 2024			9.20 1.96
April 2024 onwards			92.06 24.49

* The plan assets are maintained with Life Insurance Corporation of India Gratuity Scheme. The details of investments maintained by Life Insurance Corporation are not available with the Company and consequently not been disclosed. In case of EON Telesystems Private Limited, Eta-com Middle East (FZE), C&S (Natong) Electric Limited and C&S Electric International B.V. the gratuity scheme is unfunded.

(Rs. in Millions)

	Gratuity	Earned and sick leaves		
	Current year	Previous year	Current year	Previous year
Cost for the period				
1. Current service cost	13.38	12.80	5.98	6.00
2. Net interest cost	5.38	4.34	3.29	3.28
Total amount recognised in profit or loss	18.76	17.14	9.27	9.28
Re-measurements recognised in Other comprehensive income				
1. Actuarial gain / (loss) on plan assets	(0.16)	(0.05)	-	-
2. Effect of changes in demographic assumptions	-	-	-	-
3. Effect of changes in financial assumptions	1.94	0.60	-	-
4. Effect of experience adjustments	(11.22)	(4.69)	-	-
Total re-measurements included in Other Comprehensive Income	(9.44)	(4.14)	-	-
Total amount recognised in statement of profit and loss	28.20	21.28	9.27	9.28

[612800] Notes - Borrowing costs

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[612200] Notes - Leases

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Disclosure of recognised finance lease as assets 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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses**Miscellaneous other operating revenues [Table]**

..(1)

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

Miscellaneous other operating revenues [Axis]	MiscellaneousOtherOperatingRevenuesDomain_1	MiscellaneousOtherOperatingRevenuesDomain_2	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of other operating revenues [Abstract]				
Other operating revenues [Abstract]				
Miscellaneous other operating revenues	27.79	30.73	24.75	0
Miscellaneous other operating revenues [Abstract]				
Miscellaneous other operating revenues [LineItems]				
Description of miscellaneous other operating revenues	Export incentives	Export incentives	GST incentives	GST incentives
Miscellaneous other operating revenues	27.79	30.73	24.75	0

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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	11,744.07	12,232.52
Revenue from sale of services	169.01	177.03
Other operating revenues	52.54	30.73
Other operating revenues	52.54	30.73
Total revenue from operations other than finance company	11,965.62	12,440.28
Total revenue from operations	11,965.62	12,440.28
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	52.54	30.73
Total other operating revenues	52.54	30.73
Total other operating revenues	52.54	30.73
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	52.54	30.73
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	(A) 3.71	(B) 4.56
Interest from customers on amounts overdue, current investments	(C) 11.06	(D) 8.62
Interest on current debt securities	(E) 29.03	(F) 17.94
Interest on other current investments	(G) 0.54	(H) 0.53
Total interest income on current investments	44.34	31.65
Total interest income	44.34	31.65
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from others	16.16	23.51
Total dividend income current investments	16.16	23.51
Total dividend income	16.16	23.51
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Net gain (loss) on foreign currency translation	3.54	0.01
Total net gain/loss on foreign currency fluctuations treated as other income	3.54	0.01
Surplus on disposal, discard, demolition and destruction of depreciable property, plant and equipment	0.12	1.7
Interest on income tax refund	0	0.3
Liabilities written off	41.68	22.23
Miscellaneous other non-operating income	(I) 44.07	(J) 22.74
Total other non-operating income	89.41	46.98
Total other income	149.91	102.14
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense other borrowings	21.07	26.9
Interest expense borrowings	126.51	76.12
Interest lease financing	3.27	6.06
Other interest charges	177.46	148.57
Total interest expense	328.31	257.65
Other borrowing costs	0.51	1.08
Total finance costs	328.82	258.73
Employee benefit expense [Abstract]		
Salaries and wages	1,833.18	1,754.49
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Other benefits to directors	0	0
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Other benefits to manager	0	0
Total remuneration to manager	0	0

Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	134.31	145.56
Total contribution to provident and other funds	134.31	145.56
Staff welfare expense	93.06	99.93
Total employee benefit expense	2,060.55	1,999.98
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	239.8	243.87
Amortisation expense	40.64	44.51
Total depreciation, depletion and amortisation expense	280.44	288.38
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	140.53	151.24
Power and fuel	136.14	137.54
Rent	84.32	73.57
Repairs to building	14.58	14.18
Repairs to machinery	37.51	41.74
Insurance	24.54	26.66
Rates and taxes excluding taxes on income [Abstract]		
Excise duty	202.47	855.05
Total rates and taxes excluding taxes on income	202.47	855.05
Telephone postage	(K) 40.91	(L) 45.51
Printing stationery	20.56	16.78
Travelling conveyance	188.62	185.87
Legal professional charges	125.51	154.64
Vehicle running expenses	13.14	15.17
Directors sitting fees	0	0
Donations subscriptions	0.05	0.09
Advertising promotional expenses	(M) 147.68	(N) 143.46
Commission paid other selling agents	(O) 43.26	(P) 52.66
Discounting charges	(Q) 145.57	(R) 159.61
Cost repairs maintenance other assets	71.05	78.35
Cost transportation [Abstract]		
Cost freight	(S) 274.68	(T) 240.73
Total cost transportation	274.68	240.73
Net provisions charged [Abstract]		
Other provisions created	(U) 61.88	(V) 30.62
Total net provisions charged	61.88	30.62
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 reimbursement of expenses	0	0
Total payments to auditor	0	0
CSR expenditure	8.5	7.2
Miscellaneous expenses	(W) 353.49	(X) 383.88
Total other expenses	2,134.99	2,814.55
Breakup of expenditure on production, transportation and other expenditure pertaining to exploration and production activities [Abstract]		
Total expenditure on production, transportation and other expenditure pertaining to exploration and production activities	0	0
Current tax [Abstract]		
Current tax pertaining to previous years	0	6.38
Current tax pertaining to current year	98.61	91.49
Total current tax	98.61	97.87

Footnotes

(A) (b) On bank deposits

(B) (b) On bank deposits

(C) (a) On overdue trade receivables

(D) (a) On overdue trade receivables

(E) (f) On Investments in Non convertible debentures and Bonds - measured at FVTOCI

(F) (f) On Investments in Non convertible debentures and Bonds - measured at FVTOCI

(G) (d) On financial assets carried at amortised cost

(H) (d) On financial assets carried at amortised cost

(I) (e) On Investments in Commercial papers 11.02 (b) Net gain on foreign currency transactions and translation 15.45 (d)

Miscellaneous income 17.60

(J) (e) On Investments in Commercial papers 9.68 (b) Net gain on foreign currency transactions and translation 0 (d) Miscellaneous income 13.06

(K) Communication

(L) Communication

(M) Business promotion

(N) Business promotion

(O) Commission

(P) Commission

(Q) Sales incentive

(R) Sales incentive

(S) Freight and forwarding

(T) Freight and forwarding

(U) Provision for doubtful trade receivables (net)

(V) Provision for doubtful trade receivables (net)

(W) Contract manufacturing and erection expenses 207.52 Rates and taxes 33.03 Bad trade receivables written off 50.62 (Less) : Charged against provision for trade receivables (48.70) (Less) : Charge for slow moving inventories utilised 0 Quality analysis and certification expenses 46.78 Net loss on foreign currency transactions and translation 0 Provision for foreseeable losses 0 Bank charges 37.89 Miscellaneous expenses 96.56 Less: Capitalised with tools, jigs, dies and fittings (70.52)

(X) Contract manufacturing and erection expenses 201.11 Rates and taxes 40.60 Bad trade receivables written off 43.12 (Less) : Charged against provision for trade receivables (30.07) (Less) : Charge for slow moving inventories utilised 15.40 Quality analysis and certification expenses 35.74 Net loss on foreign currency transactions and translation 9.14 Provision for foreseeable losses 11.21 Bank charges 44.96 Miscellaneous expenses 93.50 Less: Capitalised with tools, jigs, dies and fittings (80.82) Net loss on property, plant and equipment sold / discarded (net) 0

[613200] Notes - Cash flow statement

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	260.12	177.77	182.39
Cash and cash equivalents	260.12	177.77	
Income taxes paid (refund), classified as operating activities	84.66	93.7	
Total income taxes paid (refund)	84.66	93.7	

[500200] Notes - Additional information statement of profit and loss

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Additional information on profit and loss account explanatory [TextBlock]		
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, before tax	-0.25	0.27
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	-0.25	0.27
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	-3.27	-1.43
Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss	18.3	-23.31
Total aggregated income tax relating to components of other comprehensive income	15.03	-24.74
Changes in inventories of finished goods	96.14	-58.75
Changes in inventories of work-in-progress	49.41	27.9
Changes in inventories of stock-in-trade	7.23	9.98
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	152.78	-20.87
Exceptional items before tax	-5.99	-12.15
Total exceptional items	-5.99	-12.15
Details of nature of exceptional items	Share of (losses) of joint ventures	Share of (losses) of joint ventures
Domestic sale manufactured goods	9,488.25	9,613.34
Domestic sale traded goods	119.28	195.17
Total domestic turnover goods, gross	9,607.53	9,808.51
Export sale manufactured goods	1,957.55	2,398.01
Export sale traded goods	178.99	26
Total export turnover goods, gross	2,136.54	2,424.01
Total revenue from sale of products	11,744.07	12,232.52
Domestic revenue services	169.01	177.03
Export revenue services	0	0
Total revenue from sale of services	169.01	177.03
Gross value of transaction with related parties	142.73	130.86
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement**Disclosure of fair value measurement of assets [Table]**

..(1)

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

Measurement [Axis]	At fair value [Member]			
Classes of assets [Axis]	Other equity securities [Member]			
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			Level 3 of fair value hierarchy [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0.1	0.11	0.11	0.4
Nature of other assets	As per child member	As per child member		As per child member
Description of valuation techniques used in fair value measurement, assets	As per child member	As per child member		As per 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	-0.01	0		0
Total increase (decrease) in fair value measurement, assets	-0.01	0		0
Assets at end of period	0.1	0.11	0.11	0.4
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	As per child member	As per child member		As per child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	As per child member	As per child member		As per child member
Increase (decrease) in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, assets				0
Nature of other assets	As per child member	As per child member		As per child member

Disclosure of fair value measurement of assets [Table]

..(2)

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

Measurement [Axis]	At fair value [Member]			
Classes of assets [Axis]	Other equity securities [Member]		Debt securities [Member]	
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]		Level 2 of fair value hierarchy [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0.4	0.4	316.68	478.25
Nature of other assets	As per child member		As per child member	As per child member
Description of valuation techniques used in fair value measurement, assets	As per child member		As per child member	As per 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	0		-161.57	0
Total increase (decrease) in fair value measurement, assets	0		-161.57	0
Assets at end of period	0.4	0.4	316.68	478.25
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	As per child member		As per child member	As per child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	As per child member		As per child member	As per child member
Increase (decrease) in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, assets	0		-161.57	0
Nature of other assets	As per child member		As per child member	As per child member

Disclosure of fair value measurement of assets [Table]

..(3)

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

Measurement [Axis]	At fair value [Member]			
Classes of assets [Axis]	Debt securities [Member]	Other assets [Member]		
Levels of fair value hierarchy [Axis]	Level 2 of fair value hierarchy [Member]	Level 1 of fair value hierarchy [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	478.25	248.55	353.1	353.1
Nature of other assets		As per child member	As per child member	
Description of valuation techniques used in fair value measurement, assets		As per child member	As per 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		-104.55	0	
Total increase (decrease) in fair value measurement, assets		-104.55	0	
Assets at end of period	478.25	248.55	353.1	353.1
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		As per child member	As per child member	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		As per child member	As per child member	
Increase (decrease) in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, assets		-104.55	0	
Nature of other assets		As per child member	As per child member	

Disclosure of fair value measurement of assets [Table]

..(4)

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]	Other assets 1 [Member]			Other equity securities [Member]
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			Level 1 of fair value hierarchy [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	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	248.55	353.1	353.1	0.1
Nature of other assets	As per child member	As per child member		Investment in equity instruments at FVTPL
Description of valuation techniques used in fair value measurement, assets	As per child member	As per child member		At FVTPL
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	-104.55	0		-0.01
Total increase (decrease) in fair value measurement, assets	-104.55	0		-0.01
Assets at end of period	248.55	353.1	353.1	0.1
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	As per child member	As per child member		N.A.
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	As per child member	As per child member		N.A.
Increase (decrease) in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, assets	-104.55	0		
Nature of other assets	As per child member	As per child member		Investment in equity instruments at FVTPL

Disclosure of fair value measurement of assets [Table]

..(5)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other equity securities [Member]			
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]		Level 3 of fair value hierarchy [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0.11	0.11	0.4	0.4
Nature of other assets	Investment in equity instruments at FVTPL		Investment in equity instruments at FVTPL	Investment in equity instruments at FVTPL
Description of valuation techniques used in fair value measurement, assets	At FVTPL		Level 3 inputs are unobservable inputs for the assets or liability.	Level 3 inputs are unobservable inputs for the assets or liability.
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	0		0	0
Total increase (decrease) in fair value measurement, assets	0		0	0
Assets at end of period	0.11	0.11	0.4	0.4
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	N.A.		N.A.	N.A.
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	N.A.		N.A.	N.A.
Increase (decrease) in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, assets			0	0
Nature of other assets	Investment in equity instruments at FVTPL		Investment in equity instruments at FVTPL	Investment in equity instruments at FVTPL

Disclosure of fair value measurement of assets [Table]

..(6)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other equity securities [Member]	Debt securities [Member]		
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]	Level 2 of fair value hierarchy [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0.4	316.68	478.25	478.25
Nature of other assets		Investment in units of Non convertible debentures and Bonds at FVTOCI	Investment in units of Non convertible debentures and Bonds at FVTOCI	
Description of valuation techniques used in fair value measurement, assets		Level 2 inputs other than quoted prices included within level 1 that are observable for the assets or liability, either directly or indirectly.	Level 2 inputs other than quoted prices included within level 1 that are observable for the assets or liability, either directly or indirectly.	
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		-161.57	0	
Total increase (decrease) in fair value measurement, assets		-161.57	0	
Assets at end of period	0.4	316.68	478.25	478.25
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		N.A.	N.A.	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		N.A.	N.A.	
Increase (decrease) in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, assets		-161.57	0	
Nature of other assets		Investment in units of Non convertible debentures and Bonds at FVTOCI	Investment in units of Non convertible debentures and Bonds at FVTOCI	

Disclosure of fair value measurement of assets [Table]

..(7)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets [Member]			Other assets 1 [Member]
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			Level 1 of fair value hierarchy [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	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	248.55	353.1	353.1	248.55
Nature of other assets	As per child member	As per child member		Investment in units of Mutual funds at FVTPL
Description of valuation techniques used in fair value measurement, assets	As per child member	As per child member		Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.
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	-104.55	0		-104.55
Total increase (decrease) in fair value measurement, assets	-104.55	0		-104.55
Assets at end of period	248.55	353.1	353.1	248.55
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	As per child member	As per child member		N.A.
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	As per child member	As per child member		N.A.
Increase (decrease) in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, assets	-104.55	0		-104.55
Nature of other assets	As per child member	As per child member		Investment in units of Mutual funds at FVTPL

Disclosure of fair value measurement of assets [Table]

..(8)

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

Measurement [Axis]	Recurring fair value measurement [Member]	
Classes of assets [Axis]	Other assets 1 [Member]	
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]	
	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of fair value measurement of assets [Abstract]		
Disclosure of fair value measurement of assets [Line items]		
Assets	353.1	353.1
Nature of other assets	Investment in units of Mutual funds at FVTPL	
Description of valuation techniques used in fair value measurement, assets	Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.	
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	0	
Total increase (decrease) in fair value measurement, assets	0	
Assets at end of period	353.1	353.1
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	N.A.	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	N.A.	
Increase (decrease) in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, assets	0	
Nature of other assets	Investment in units of Mutual funds at FVTPL	

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		

[613300] Notes - Operating segments

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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**Disclosure of reconciliation of changes in goodwill [Table]**

..(1)

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

Business combinations [Axis] Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	NA			
	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Name of acquiree	NA	NA		NA
Description of acquiree	NA	NA		NA
Reconciliation of changes in goodwill [Abstract]				
Changes in goodwill [Abstract]				
Additional recognition, goodwill	0	0		0
Subsequent recognition of deferred tax assets, goodwill	0	0		0
Decrease through classified as held for sale, goodwill	0	0		0
Goodwill derecognised without having previously been included in disposal group classified as held for sale	0	0		0
Impairment loss recognised in profit or loss, goodwill	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Increase (decrease) through transfers and other changes	0	0		0
Total increase (decrease) in goodwill	0	0		0
Goodwill at end of period	0	0	0	0

Disclosure of reconciliation of changes in goodwill [Table]

..(2)

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

Business combinations [Axis] Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	NA			
	Gross carrying amount [Member]		Accumulated impairment [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Name of acquiree	NA		NA	NA
Description of acquiree	NA		NA	NA
Reconciliation of changes in goodwill [Abstract]				
Changes in goodwill [Abstract]				
Additional recognition, goodwill	0		0	0
Subsequent recognition of deferred tax assets, goodwill	0		0	0
Decrease through classified as held for sale, goodwill	0		0	0
Goodwill derecognised without having previously been included in disposal group classified as held for sale	0		0	0
Impairment loss recognised in profit or loss, goodwill	0		0	0
Increase (decrease) through net exchange differences	0		0	0
Increase (decrease) through transfers and other changes	0		0	0
Total increase (decrease) in goodwill	0		0	0
Goodwill at end of period	0	0	0	0

Disclosure of reconciliation of changes in goodwill [Table]

..(3)

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

Business combinations [Axis]	NA
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Accumulated impairment [Member]
	31/03/2016
Disclosure of reconciliation of changes in goodwill [Abstract]	
Disclosure of reconciliation of changes in goodwill [Line items]	
Reconciliation of changes in goodwill [Abstract]	
Goodwill at end of period	0

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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	Yes	Yes
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities**Disclosure of details of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	SignificantInvestmentsInSubsidiariesDomain_1_1	SignificantInvestmentsInSubsidiariesDomain_1_2		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	EON TELESYSTEMS PRIVATE LIMITED	EON TELESYSTEMS PRIVATE LIMITED	Eta-com Middle East (FZE)	Eta-com Middle East (FZE)
Principal place of business of subsidiary	INDIA	INDIA	UNITED EMIRATES ARAB	UNITED EMIRATES ARAB
Country of incorporation or residence of subsidiary	INDIA	INDIA	UNITED EMIRATES ARAB	UNITED EMIRATES ARAB
CIN of subsidiary company	U72300DL2008PTC184889	U72300DL2008PTC184889		
Section under which company became subsidiary	Section 2(87)(i)	Section 2(87)(i)	Section 2(87)(i)	Section 2(87)(i)
Whether subsidiary has filed balance sheet	Yes	Yes	No	No
SRN of filing of balance sheet by subsidiary	G74346875	G74346875		
Reason if no filing has been made by subsidiary	NA	NA	NA	NA
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2017	01/04/2016	01/04/2017	01/04/2016
End date of accounting period of subsidiary	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	AED	AED
Exchange rate as applicable for subsidiary	1	1	17.74	17.65
Share capital of subsidiary	0.1	0.1	3.85	3.85
Reserves and surplus of subsidiary	-1.87	-1.81	9.89	13.28
Total assets of subsidiary	0.15	0.19	14.46	18.13
Total liabilities of subsidiary	1.92	1.9	0.71	1
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	0	0	14.85	132.95
Profit before tax of subsidiary	-0.06	-0.07	4.98	-19.72
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-0.06	-0.07	4.98	-19.72
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	EON TELESYSTEMS PRIVATE LIMITED	EON TELESYSTEMS PRIVATE LIMITED	Eta-com Middle East (FZE)	Eta-com Middle East (FZE)
Principal place of business of subsidiary	INDIA	INDIA	UNITED EMIRATES ARAB	UNITED EMIRATES ARAB
Country of incorporation or residence of subsidiary	INDIA	INDIA	UNITED EMIRATES ARAB	UNITED EMIRATES ARAB
CIN of subsidiary company	U72300DL2008PTC184889	U72300DL2008PTC184889		

Disclosure of details of subsidiaries [Table]

..(2)

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

Subsidiaries [Axis]		SignificantInvestmentsInSubsidiariesDomain_1_3			SignificantInvestmentsInSubsidiariesDomain_1_4					
		01/04/2017 to 31/03/2018		01/04/2016 to 31/03/2017		01/04/2017 to 31/03/2018		01/04/2016 to 31/03/2017		
Disclosure of subsidiaries [Abstract]										
Disclosure of subsidiaries [Line items]										
Name of subsidiary		C&S Electric U.K. Limited		C&S Electric U.K. Limited		C&S Electric International B.V.		C&S Electric International B.V.		
Principal place of business of subsidiary		UNITED KINGDOM		UNITED KINGDOM		NETHERLANDS		NETHERLANDS		
of	Country of incorporation or residence	UNITED KINGDOM		UNITED KINGDOM		NETHERLANDS		NETHERLANDS		
	subsidary									
Section under which company became subsidiary		Section 2(87)(i)		Section 2(87)(i)		Section 2(87)(i)		Section 2(87)(i)		
Whether subsidiary has filed balance sheet		No		No		No		No		
Reason if no filing has been made by subsidiary		NA		NA		NA		NA		
Whether financial year of subsidiary different from financial year of holding company		No		No		No		No		
Financial year of subsidiary [Abstract]										
Start date of accounting period of subsidiary		01/04/2017		01/04/2016		01/04/2017		01/04/2016		
End date of accounting period of subsidiary		31/03/2018		31/03/2017		31/03/2018		31/03/2017		
Percentage of shareholding in subsidiary		100.00%		100.00%		100.00%		100.00%		
Key information about subsidiary [Abstract]										
Reporting currency of subsidiary		GBP				EUR		EUR		
Exchange rate as applicable for subsidiary		91.71				80.17		69.07		
Share capital of subsidiary		0.91		0		789.37		789.37		
Reserves and surplus of subsidiary		0.74		0		-463.55		-329.63		
Total assets of subsidiary		6.61		0		1,398.73		1,287.09		
Total liabilities of subsidiary		4.96		0		1,072.91		827.34		
Investment of subsidiary		0		0		0		0		
Turnover of subsidiary		4.62		0		1,204.98		1,057.9		
Profit before tax of subsidiary		0.7		0		-127.95		-38.26		
Provision for tax of subsidiary		0		0		40.18		28.34		
Profit after tax of subsidiary		0.7		0		-168.13		-66.6		
Proposed dividend of subsidiary						0		0		
Name of subsidiary		C&S Electric U.K. Limited		C&S Electric U.K. Limited		C&S Electric International B.V.		C&S Electric International B.V.		
Principal place of business of subsidiary		UNITED KINGDOM		UNITED KINGDOM		NETHERLANDS		NETHERLANDS		
of	Country of incorporation or residence	UNITED KINGDOM		UNITED KINGDOM		NETHERLANDS		NETHERLANDS		
	subsidary									

Disclosure of details of subsidiaries [Table]

..(3)

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

Subsidiaries [Axis]	Significant Investments In Subsidiaries Domain 1_5	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	C&S (Nantong) Electric Limited	C&S (Nantong) Electric Limited
Principal place of business of subsidiary	CHINA	CHINA
Country of incorporation or residence of subsidiary	CHINA	CHINA
Section under which company became subsidiary	Section 2(87)(i)	Section 2(87)(i)
Reason if no filing has been made by subsidiary	NA	NA
Whether financial year of subsidiary different from financial year of holding company	No	No
Financial year of subsidiary [Abstract]		
Start date of accounting period of subsidiary	01/04/2017	01/04/2016
End date of accounting period of subsidiary	31/03/2018	31/03/2017
Percentage of shareholding in subsidiary	100.00%	100.00%
Key information about subsidiary [Abstract]		
Reporting currency of subsidiary	CNY	CNY
Exchange rate as applicable for subsidiary	10.35	9.40
Share capital of subsidiary	84.35	84.35
Reserves and surplus of subsidiary	-31	-15.04
Total assets of subsidiary	103.61	104.35
Total liabilities of subsidiary	50.27	35.04
Investment of subsidiary	0	0
Turnover of subsidiary	132.95	193.93
Profit before tax of subsidiary	-19.72	-5.81
Provision for tax of subsidiary	0	0
Profit after tax of subsidiary	-19.72	-5.81
Proposed dividend of subsidiary	0	0
Name of subsidiary	C&S (Nantong) Electric Limited	C&S (Nantong) Electric Limited
Principal place of business of subsidiary	CHINA	CHINA
Country of incorporation or residence of subsidiary	CHINA	CHINA

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	[pure] 5	[pure] 5
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

[613400] Notes - Consolidated Financial Statements**Disclosure of details of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	SignificantInvestmentsInSubsidiariesDomain_1_1	SignificantInvestmentsInSubsidiariesDomain_1_2	SignificantInvestmentsInSubsidiariesDomain_1_3
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of details of subsidiaries [Abstract]			
Disclosure of details of subsidiaries [LineItems]			
Name of subsidiary consolidated	EON Telesystems Private Limited	Eta-com Middle East (FZE)	C&S (Nantong) Electric Limited
Principal place of business of subsidiary consolidated	India	UAE	China
Country of incorporation or residence of subsidiary consolidated	India	UAE	China
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2018	31/03/2018	31/03/2018
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	100.00%	100.00%	
Proportion of voting power held in subsidiary consolidated	100.00%	100.00%	

Disclosure of details of subsidiaries [Table]

..(2)

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

Subsidiaries [Axis]	SignificantInvestmentsInSubsidiariesDomain_1_5
	01/04/2017 to 31/03/2018
Disclosure of details of subsidiaries [Abstract]	
Disclosure of details of subsidiaries [LineItems]	
Name of subsidiary consolidated	C&S Electric International B.V.
Principal place of business of subsidiary consolidated	Netherlands
Country of incorporation or residence of subsidiary consolidated	Netherlands
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2018
Description of reason why using different reporting date or period for subsidiary consolidated	NA
Proportion of ownership interest in subsidiary consolidated	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%

Disclosure of details of entities consolidated [Table]

..(1)

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

Entities consolidated [Axis]	EntitiesConsolidatedDomain_1	EntitiesConsolidatedDomain_2	EntitiesConsolidatedDomain_3	EntitiesConsolidatedDomain_4
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	C&S (Nantong) Electric Limited	C&S Electric International B.V.	EON Telesystems Private Limited	Eta-com Middle East (FZE)
Type of entity consolidated	Foreign Subsidiary	Foreign Subsidiary	Indian Subsidiary	Foreign Subsidiary
Amount of net assets of entity consolidated	53.34	325.82	-1.77	13.74
Net assets of entity as percentage of consolidated net assets	1.21%	7.39%	-0.04%	0.31%
Amount of share in profit or loss of entity consolidated	-19.72	-168.13	0.06	-3.4
Share in profit or loss of entity as percentage of consolidated profit or loss	-11.32%	-96.52%	-0.03%	-1.95%
Amount of share in other comprehensive income consolidated	3.75	30.91	0	0.02
Share in other comprehensive income consolidated	13.21%	108.86%	0.00%	0.07%
Amount of share in comprehensive income consolidated	-15.97	-137.21	-0.06	-3.38
Share in comprehensive income consolidated	-7.88%	-67.73%	-0.03%	-1.67%

Disclosure of details of entities consolidated [Table]

..(2)

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

Entities consolidated [Axis]	EntitiesConsolidatedDomain_5	EntitiesConsolidatedDomain_6	EntitiesConsolidatedDomain_7
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of additional information consolidated financial statements [Abstract]			
Disclosure of additional information consolidated financial statements [Line items]			
Name of entity consolidated	C&S Electric U.K. Limited	C&S Himoina Private Limited	TC Electric Controls LLC
Type of entity consolidated	Foreign Subsidiary	Indian Associate	Foreign Joint Venture
Amount of net assets of entity consolidated	1.65		
Net assets of entity as percentage of consolidated net assets	0.04%		
Amount of share in profit or loss of entity consolidated	0.7	-2.8	-3.19
Share in profit or loss of entity as percentage of consolidated profit or loss	-0.40%		
Amount of share in other comprehensive income consolidated	0.04	-0.25	0
Share in other comprehensive income consolidated	0.13%		
Amount of share in comprehensive income consolidated	0.74	-3.05	-3.19
Share in comprehensive income consolidated	0.37%		

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

	01/04/2017 to 31/03/2018
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

[611400] Notes - Separate financial statements

Disclosure of subsidiaries [Table]

..(1)

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

Subsidiaries [Axis]	SignificantInvestmentsInSubsidiariesDomain_1_1	SignificantInvestmentsInSubsidiariesDomain_1_2
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	EON TELESYSTEMS PRIVATE LIMITED	EON TELESYSTEMS PRIVATE LIMITED
CIN of subsidiary company	U72300DL2008PTC184889	U72300DL2008PTC184889
Principal place of business of subsidiary	INDIA	INDIA
Country of incorporation or residence of subsidiary	INDIA	INDIA

Disclosure of subsidiaries [Table]

..(2)

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

Subsidiaries [Axis]	SignificantInvestmentsInSubsidiariesDomain_1_3	SignificantInvestmentsInSubsidiariesDomain_1_4
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	C&S Electric U.K. Limited	C&S Electric U.K. International B.V.
Principal place of business of subsidiary	UNITED KINGDOM	NETHERLANDS
Country of incorporation or residence of subsidiary	UNITED KINGDOM	NETHERLANDS

Disclosure of subsidiaries [Table]

..(3)

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

Subsidiaries [Axis]	SignificantInvestmentsInSubsidiariesDomain_1_5
	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]	
Disclosure of subsidiaries [Line items]	
Name of subsidiary	C&S (Nantong) Electric Limited
Principal place of business of subsidiary	CHINA
Country of incorporation or residence of subsidiary	CHINA

[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]	Entities with joint control or significant influence over entity [Member]			
Related party [Axis]	RelatedPartyDomain_1		RelatedPartyDomain_2	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Ashok Khanna & Sons (HUF)	Ashok Khanna & Sons (HUF)	Controls Switchgear Contactors Limited	Controls Switchgear Contactors Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAAHA0715Q	AAAHA0715Q	AAACT0682J	AAACT0682J
Description of nature of transactions with related party	Business Transactions	Business Transactions	Business Transactions	Business Transactions
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Related party transactions [Abstract]				
Other related party transactions expense	(A) 1.97	(B) 0	(C) 9.55	(D) 2.08
Outstanding balances for related party transactions [Abstract]				
Amounts receivable related party transactions			10.51	9.21
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

- (A) Dividend
 (B) Dividend
 (C) Rent paid 8.37 Expenses reimbursed / incurred 1.18
 (D) Rent paid 0.90 Expenses reimbursed / incurred 1.18

Disclosure of transactions between related parties [Table]

..(2)

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]			
	RelatedPartyDomain_3		RelatedPartyDomain_4	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	R. N. Khanna & Sons (HUF)	R. N. Khanna & Sons (HUF)	RAAS Controls	RAAS Controls
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAAHR0904C	AAAHR0904C	AAAFR0563M	AAAFR0563M
Description of nature of transactions with related party	Business Transactions	Business Transactions	Business Transactions	Business Transactions
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Related party transactions [Abstract]				
Other related party transactions expense	(A) 1.74	(B) 0	(C) 10.79	(D) 10.24
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

- (A) Dividend
 (B) Dividend
 (C) Rent paid Expenses recovered / received
 (D) Rent paid Expenses recovered / received

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]		Joint ventures where entity is venturer [Member]	
Related party [Axis]	RelatedPartyDomain_5		RelatedPartyDomain_6	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Neeru Holdings Private Limited	Neeru Holdings Private Limited	C&S Himoinsa Private Limited	C&S Himoinsa Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAACN0138P	AAACN0138P		
CIN of related party			U31103DL2006PTC149585	U31103DL2006PTC149585
Description of nature of transactions with related party	Business Transactions	Business Transactions	Business Transactions	Business Transactions
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Joint venture	Joint venture
Related party transactions [Abstract]				
Purchases of goods related party transactions			9.75	77.57
Revenue from sale of goods related party transactions			0.28	0.21
Purchases of property and other assets, related party transactions			0	2.83
Other related party transactions expense	(A) 0.72	(B) 0	(C) 3.27	(D) 1.94
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			0	2.91
Amounts receivable related party transactions			0.32	0.27
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Dividend

(B) Dividend

(C) Expenses recovered / received

(D) Expenses recovered / received

Disclosure of transactions between related parties [Table]

..(4)

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

Categories of related parties [Axis]	Joint ventures where entity is venturer [Member]			
Related party [Axis]	RelatedPartyDomain_7		RelatedPartyDomain_8	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	R S COMPONENTS AND CONTROLS (INDIA) LIMITED	R S COMPONENTS AND CONTROLS (INDIA) LIMITED	TC Electric Controls LLC	TC Electric Controls LLC
Country of incorporation or residence of related party	INDIA	INDIA		
CIN of related party	U74899DL1994PLC058105	U74899DL1994PLC058105		
Description of nature of transactions with related party	Business Transactions	Business Transactions	Business Transactions	Business Transactions
Description of nature of related party relationship	Joint venture	Joint venture	Joint venture	Joint venture
Related party transactions [Abstract]				
Purchases of goods related party transactions	0.02	0.07		
Revenue from sale of goods related party transactions			54.56	4.15
Other related party transactions expense	(A) 9.38	(B) 7.9	(C) 3.23	(D) 6.79
Outstanding balances for related party transactions [Abstract]				
Amounts receivable related party transactions	1.74	0.67	24.91	4.02
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Expenses recovered / received Commission / Interest income Dividend income

(B) Expenses recovered / received Commission / Interest income Dividend income

(C) Investments made

(D) Investments made

Disclosure of transactions between related parties [Table]

..(5)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	RelatedPartyDomain_9		RelatedPartyDomain_10	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. R. N. Khanna	Mr. R. N. Khanna	Mr. Ashok Khanna	Mr. Ashok Khanna
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAIPK4779Q	AAIPK4779Q	AAIPK4745Q	AAIPK4745Q
Description of nature of transactions with related party	Business Transactions	Business Transactions	Business Transactions	Business Transactions
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Other related party transactions expense	21.19	12.7	(A) 20.11	(B) 12.86
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0.45	0.48	0.45	0.43
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Managerial Remuneration * Dividend paid

(B) Managerial Remuneration * Dividend paid

Disclosure of transactions between related parties [Table]

..(6)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	RelatedPartyDomain_11		RelatedPartyDomain_12	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. Rishi Khanna	Mr. Rishi Khanna	Mr. Anuj Khanna	Mr. Anuj Khanna
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAIPK7925L	AAIPK7925L	AMYPK2914R	AMYPK2914R
Description of nature of transactions with related party	Business Transactions	Business Transactions	Business Transactions	Business Transactions
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Other related party transactions expense	(A) 16.92	(B) 8.64	(C) 16.92	(D) 8.82
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0.34	0.46	0.34	0.4
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Managerial Remuneration * Dividend paid

(B) Managerial Remuneration * Dividend paid

(C) Managerial Remuneration * Dividend paid

(D) Managerial Remuneration * Dividend paid

Disclosure of transactions between related parties [Table]

..(7)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]		Other related parties [Member]	
Related party [Axis]	RelatedPartyDomain_13		RelatedPartyDomain_14	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. Aditya Khanna	Mr. Aditya Khanna	Ms. Kanwal Khanna	Ms. Kanwal Khanna
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAWPK1747L	AAWPK1747L	AAKPK7857P	AAKPK7857P
Description of nature of transactions with related party	Business Transactions	Business Transactions	Business Transactions	Business Transactions
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Relatives of Key management personnel	Relatives of Key management personnel
Related party transactions [Abstract]				
Other related party transactions expense	(A) 18.51	(B) 8.82	(C) 1.01	(D) 0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0.32	0.4		
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Managerial Remuneration * Dividend paid

(B) Managerial Remuneration * Dividend paid

(C) Dividend paid

(D) Dividend paid

Disclosure of transactions between related parties [Table]

..(8)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	RelatedPartyDomain_15		RelatedPartyDomain_16	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Ms. Anju Khanna	Ms. Anju Khanna	Ms. Radhika Kapoor	Ms. Radhika Kapoor
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AUKPK8396D	AUKPK8396D	AAIPK7927J	AAIPK7927J
Description of nature of transactions with related party	Business Transactions	Business Transactions	Business Transactions	Business Transactions
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel	Relatives of Key management personnel	Relatives of Key management personnel
Related party transactions [Abstract]				
Sales of property and other assets, related party transactions			0	1
Other related party transactions expense	(A) 1.01	(B) 0	(C) 11.22	(D) 3.37
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			0.21	0.13
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Dividend paid

(B) Dividend paid

(C) Managerial Remuneration * Dividend paid

(D) Managerial Remuneration * Dividend paid

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]	Textual information (20) [See below]	Textual information (21) [See below]
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

Textual information (20)

Disclosure of transactions between related parties [Text Block]

Note 40 - Related party disclosures under Accounting Standard Ind AS - 24 "Related Party Disclosures"

- a) Joint Ventures:
C&S Himoina Private Limited
RS Components & Controls (India) Limited
TC Electric Controls LLC
- b) Key Managerial Personnel and their relatives :
Key Management Personnel
Mr. R. N. Khanna
Mr. Ashok Khanna
Mr. Rishi Khanna
Mr. Anuj Khanna
Mr. Aditya Khanna
Relatives of Key Management Personnel
Ms. Kanwal Khanna
Ms. Anju Khanna
Ms. Radhika Kapoor
- c) Enterprises over which Key Managerial Personnel and / or their relatives exercise significant influence :
R. N. Khanna & Sons (HUF)
Ashok Khanna & Sons (HUF)
Controls & Switchgear Contactors Limited
Anuj Khanna (HUF)
Rishi Khanna (HUF)
Margdarshak Estates Private Limited
RAAS Controls
Hitkari Industries Limited
Neeru Holdings Private Limited

(i) Transactions with related parties :

Particulars	(Rs. in Millions)	
	For the year ended March 31, 2018	For the year ended March 31, 2017
Sales		
C&S Himoina Private Limited	0.28	0.21
TC Electric Controls LLC	54.56	4.15
Purchases		
C&S Himoina Private Limited	9.75	77.57
RS Components & Controls (India) Limited	0.02	0.07
Rent paid		
Controls & Switchgear Contactors Limited	8.37	0.90
RAAS Controls	10.79	10.20
Expenses recovered / received		
C&S Himoina Private Limited	3.27	1.94
RS Components & Controls (India) Limited	1.09	0.55
RAAS Controls	-	0.04
Purchase of fixed assets		
C&S Himoina Private Limited	-	2.83
Commission / Interest income		

RS Components & Controls (India) Limited	8.19	7.25
Dividend income		
RS Components & Controls (India) Limited	0.10	0.10
Expenses reimbursed / incurred		
Controls & Switchgear Contactors Limited	1.18	1.18
Investments made		
TC Electric Controls LLC	3.23	6.79
Dividend		
R. N. Khanna & Sons (HUF)	1.74	-
Ashok Khanna & Sons (HUF)	1.97	-
Neeru Holdings Private Limited	0.72	-
Closing balances with related parties :		(Rs. in Millions)
	As at	As at
Particulars	March	March
	31, 2018	31, 2017
Balance outstanding as at year end		
Receivables / advances		
C&S Himoina Private Limited	0.32	0.27
RS Components & Controls (India) Limited	1.74	0.67
Controls & Switchgear Contactors Limited	10.51	9.21
TC Electric Controls LLC	24.91	4.02
Payable		
C&S Himoina Private Limited	-	2.91

(ii) Transactions with Key Managerial Personnel and their relatives:

		(Rs. in Millions)
	For the	For the
	year	year
	ended	ended
	March	March
	31, 2018	31, 2017
Particulars		
Managerial Remuneration *		
Mr. R.N. Khanna	14.09	12.70
Mr. Ashok Khanna	14.09	12.86
Mr. Rishi Khanna	10.84	8.64
Mr. Anuj Khanna	10.84	8.82
Mr. Aditya Khanna	12.42	8.82
Ms. Radhika Kapoor	5.13	3.37
Ms. Priya Khanna	1.50	-
Sale of Fixed Assets		
Ms. Radhika Kapoor	-	1.00
Dividend paid		
Mr. R.N. Khanna	7.11	-
Mr. Ashok Khanna	6.03	-
Ms. Kanwal Khanna	1.01	-
Ms. Anju Khanna	1.01	-
Ms. Radhika Kapoor	6.09	-
Mr. Anuj Khanna	6.09	-
Mr. Aditya Khanna	6.09	-
Mr. Rishi Khanna	6.09	-
Category-wise break up of compensation to key management personal	(Rs. in Millions)	
	For the	For the
	year	year
	ended	ended
Particulars		

	March 31, 2018	March 31, 2017
Managerial Remuneration *		
Short-term benefits	66.41	52.87
Post-employment benefits	2.48	2.32
* Does not include provisions for incremental gratuity and leave encashment liabilities, since the provisions are based on actuarial valuations for the Company as a whole.		
Closing balances with related parties :		(Rs. in Millions)
Particulars	As at March 31, 2018	As at March 31, 2017
Payables		
Mr. R.N. Khanna	0.45	0.48
Mr. Ashok Khanna	0.45	0.43
Mr. Rishi Khanna	0.34	0.46
Mr. Anuj Khanna	0.34	0.40
Mr. Aditya Khanna	0.32	0.40
Ms. Radhika Kapoor	0.21	0.13
Ms. Priya Khanna	1.50	-

Textual information (21)

Disclosure of transactions between related parties [Text Block]

Note 40 - Related party disclosures under Accounting Standard Ind AS - 24 "Related Party Disclosures"

- a) Joint Ventures:
C&S Himoina Private Limited
RS Components & Controls (India) Limited
TC Electric Controls LLC
- b) Key Managerial Personnel and their relatives :
Key Management Personnel
Mr. R. N. Khanna
Mr. Ashok Khanna
Mr. Rishi Khanna
Mr. Anuj Khanna
Mr. Aditya Khanna
Relatives of Key Management Personnel
Ms. Kanwal Khanna
Ms. Anju Khanna
Ms. Radhika Kapoor
- c) Enterprises over which Key Managerial Personnel and / or their relatives exercise significant influence :
R. N. Khanna & Sons (HUF)
Ashok Khanna & Sons (HUF)
Controls & Switchgear Contactors Limited
Anuj Khanna (HUF)
Rishi Khanna (HUF)
Margdarshak Estates Private Limited
RAAS Controls
Hitkari Industries Limited
Neeru Holdings Private Limited

(i) Transactions with related parties :

Particulars	(Rs. in Millions)	
	For the year ended March 31, 2018	For the year ended March 31, 2017
Sales		
C&S Himoina Private Limited	0.28	0.21
TC Electric Controls LLC	54.56	4.15
Purchases		
C&S Himoina Private Limited	9.75	77.57
RS Components & Controls (India) Limited	0.02	0.07
Rent paid		
Controls & Switchgear Contactors Limited	8.37	0.90
RAAS Controls	10.79	10.20
Expenses recovered / received		
C&S Himoina Private Limited	3.27	1.94
RS Components & Controls (India) Limited	1.09	0.55
RAAS Controls	-	0.04
Purchase of fixed assets		
C&S Himoina Private Limited	-	2.83
Commission / Interest income		

RS Components & Controls (India) Limited	8.19	7.25
Dividend income		
RS Components & Controls (India) Limited	0.10	0.10
Expenses reimbursed / incurred		
Controls & Switchgear Contactors Limited	1.18	1.18
Investments made		
TC Electric Controls LLC	3.23	6.79
Dividend		
R. N. Khanna & Sons (HUF)	1.74	-
Ashok Khanna & Sons (HUF)	1.97	-
Neeru Holdings Private Limited	0.72	-
Closing balances with related parties :		(Rs. in Millions)
	As at	As at
Particulars	March	March
	31, 2018	31, 2017
Balance outstanding as at year end		
Receivables / advances		
C&S Himoina Private Limited	0.32	0.27
RS Components & Controls (India) Limited	1.74	0.67
Controls & Switchgear Contactors Limited	10.51	9.21
TC Electric Controls LLC	24.91	4.02
Payable		
C&S Himoina Private Limited	-	2.91

(ii) Transactions with Key Managerial Personnel and their relatives:

		(Rs. in Millions)
	For the	For the
	year	year
	ended	ended
Particulars	March	March
	31, 2018	31, 2017
Managerial Remuneration *		
Mr. R.N. Khanna	14.09	12.70
Mr. Ashok Khanna	14.09	12.86
Mr. Rishi Khanna	10.84	8.64
Mr. Anuj Khanna	10.84	8.82
Mr. Aditya Khanna	12.42	8.82
Ms. Radhika Kapoor	5.13	3.37
Ms. Priya Khanna	1.50	-
Sale of Fixed Assets		
Ms. Radhika Kapoor	-	1.00
Dividend paid		
Mr. R.N. Khanna	7.11	-
Mr. Ashok Khanna	6.03	-
Ms. Kanwal Khanna	1.01	-
Ms. Anju Khanna	1.01	-
Ms. Radhika Kapoor	6.09	-
Mr. Anuj Khanna	6.09	-
Mr. Aditya Khanna	6.09	-
Mr. Rishi Khanna	6.09	-
Category-wise break up of compensation to key management personal	(Rs. in Millions)	
	For the	For the
	year	year
	ended	ended
Particulars		

	March 31, 2018	March 31, 2017
Managerial Remuneration *		
Short-term benefits	66.41	52.87
Post-employment benefits	2.48	2.32
* Does not include provisions for incremental gratuity and leave encashment liabilities, since the provisions are based on actuarial valuations for the Company as a whole.		
Closing balances with related parties :		(Rs. in Millions)
Particulars	As at March 31, 2018	As at March 31, 2017
Payables		
Mr. R.N. Khanna	0.45	0.48
Mr. Ashok Khanna	0.45	0.43
Mr. Rishi Khanna	0.34	0.46
Mr. Anuj Khanna	0.34	0.40
Mr. Aditya Khanna	0.32	0.40
Ms. Radhika Kapoor	0.21	0.13
Ms. Priya Khanna	1.50	-

[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]	Other provisions [Member]		Other provisions, others [Member]	
	31/03/2018	31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 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]				
Additional provisions, other provisions [Abstract]				
New provisions, other provisions			0	11.52
Total additional provisions, other provisions			0	11.52
Other increase decrease in other provisions			-25.9	-0.31
Total changes in other provisions			-25.9	11.21
Other provisions at end of period	11.43	37.34	5.09	30.99
Description of nature of obligation, other provisions			N/A	N/A
Description of other provisions, others			N/A	N/A

Disclosure of other provisions [Table]

..(2)

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

Classes of other provisions [Axis]	Other provisions, others [Member]	Other provisions, others 1 [Member]		
		01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of other provisions [Abstract]				
Disclosure of other provisions [Line items]				
Reconciliation of changes in other provisions [Abstract]				
Changes in other provisions [Abstract]				
Additional provisions, other provisions [Abstract]				
New provisions, other provisions		0	11.52	
Total additional provisions, other provisions		0	11.52	
Other increase decrease in other provisions		-25.9	-0.31	
Total changes in other provisions		-25.9	11.21	
Other provisions at end of period	19.78	5.09	30.99	19.78
Description of nature of obligation, other provisions		Provision for foreseeable losses	Provision for foreseeable losses	
Description of other provisions, others		Provision for foreseeable losses	Provision for foreseeable losses	

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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	No	No

[610500] Notes - Events after reporting period

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

[613000] Notes - Earnings per share

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 3.8	[INR/shares] 5.64
Total basic earnings (loss) per share	[INR/shares] 3.8	[INR/shares] 5.64
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 3.8	[INR/shares] 5.64
Total diluted earnings (loss) per share	[INR/shares] 3.8	[INR/shares] 5.64
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	168.2	266.14
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	168.2	266.14
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 4,42,68,062	[shares] 4,71,98,422
Adjusted weighted average shares	[shares] 4,42,68,062	[shares] 4,71,98,422

[610900] Notes - First time adoption

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No