

**NATIONAL COMMODITY AND DERIVATIVES EXCHANGE LIMITED**  
Standalone Financial Statements for period 10/02/2017 to 31/03/2018

**[700300] Disclosure of general information about company**

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

	<b>10/02/2017 to 31/03/2018</b>
Name of company	NATIONAL E-REPOSITORY LIMITED
Corporate identity number	U93090MH2017PLC291035
Permanent account number of entity	AAFNC4933R
Address of registered office of company	ACKRUTI CORPORATE PARK, 1ST FLOOR, NEAR G.E GARDEN, KANJURMARG (W), Mumbai City, Maharashtra, 400078, India
Type of industry	Commercial and Industrial
Registration date	10/02/2017
Category/sub-category of company	Company limited by Shares/ Non-govt company
Whether company is listed company	No
Name of parent entity	National Commodity and Derivatives Exchange Limited
Date of board meeting when final accounts were approved	18/05/2018
Period covered by financial statements	10/02/2017 to 31/03/2018
Date of start of reporting period	10/02/2017
Date of end of reporting period	31/03/2018
Nature of report standalone consolidated	Standalone
Content of report	Financial Statements
Description of presentation currency	INR
Level of rounding used in financial statements	Thousands
Type of cash flow statement	Indirect Method
Name of registrar and transfer agent	Link Intime India Limited
Address and contact details of registrar and transfer agent	C 101, 247 Park, L.B.S.Marg, Vikhroli (West), Mumbai - 400083. Tel. 022 - 4918 6270, Fax : 022 - 4918 6060
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes
Complete postal address of place of maintenance of computer servers (storing accounting data)	ACKRUTI CORPORATE PARK, 1ST FLOOR, NEAR G.E GARDEN, KANJURMARG (W), Mumbai City, Maharashtra, 400078, India
Name of city of place of maintenance of computer servers (storing accounting data)	Mumbai
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Maharashtra
Pin code of place of maintenance of computer servers (storing accounting data)	400 078
Name of district of place of maintenance of computer servers (storing accounting data)	Mumbai
ISO country code of place of maintenance of computer servers (storing accounting data)	356 (IND)
Name of country of place of maintenance of computer servers (storing accounting data)	India
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	+91-22 6244 1500

**Disclosure of principal product or services [Table]**

..(1)

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

Types of principal product or services [Axis]	Services1	Services2
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Disclosure of general information about company [Abstract]		
Disclosure of principal product or services [Abstract]		
Disclosure of principal product or services [LineItems]		
Product or service category (ITC 4 digit) code	9983	9971
Description of product or service category	Other professional, technical and business services	Other services auxiliary to financial services n.e.c.
Turnover of product or service category	10,497.12	43,771.35
Highest turnover contributing product or service (ITC 8 digit) code	99831592	99715990
Description of product or service	Warehouse Billing	Other services auxiliary to financial services
Turnover of highest contributing product or service	10,497.12	43,771.35

**[700600] Disclosures - Directors report**

**Details of change in promoters' shareholding [Table]**

..(1)

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

Promoters [Axis]	Promoter		
	Shareholding [Member]	Shareholding at beginning of year [Member]	Cumulative shareholding during year [Member]
Change in shareholding [Axis]	31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Total number of shares held at end of period	(A) [shares] 5,44,51,000	[shares] 5,44,51,000	[shares] 5,44,51,000
Percentage of total shares held at end of period	67.22%	67.22%	67.22%
Total number of shares held at end of period	(A) [shares] 5,44,51,000	[shares] 5,44,51,000	[shares] 5,44,51,000
Percentage of total shares held at end of period	67.22%	67.22%	67.22%
Details of change in promoters' shareholding [Abstract]			
Details of change in promoters' shareholding [LineItems]			
Name of promoter		National Commodity and Derivatives Exchange Limited	National Commodity and Derivatives Exchange Limited
Increase decrease in shareholding during year		[shares] 5,44,51,000	[shares] 5,44,51,000
Percentage increase decrease in shareholding during year		67.22%	67.22%
Total number of shares held at end of period	(A) [shares] 5,44,51,000	[shares] 5,44,51,000	[shares] 5,44,51,000
Percentage of total shares held at end of period	67.22%	67.22%	67.22%
Details of increase (decrease) in promoters shareholding during year [TextBlock]		Textual information (1) [See below]	
Increase decrease in shareholding during year		[shares] 5,44,51,000	[shares] 5,44,51,000
Percentage increase decrease in shareholding during year		67.22%	67.22%
Total number of shares held at end of period	(A) [shares] 5,44,51,000	[shares] 5,44,51,000	[shares] 5,44,51,000
Percentage of total shares held at end of period	67.22%	67.22%	67.22%
Increase decrease in shareholding during year		[shares] 5,44,51,000	[shares] 5,44,51,000
Percentage increase decrease in shareholding during year		67.22%	67.22%
Total number of shares held at end of period	(A) [shares] 5,44,51,000	[shares] 5,44,51,000	[shares] 5,44,51,000
Percentage of total shares held at end of period	67.22%	67.22%	67.22%

**Footnotes**

(A) Including 3 equity shares held by individuals jointly with NCDEX and 3 shares held by 3 individuals as registered owners where NCDEX is the beneficial owner.

**Details of shareholding pattern of top 10 shareholders [Table]**

..(1)

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

Name of top 10 shareholder [Axis]	Name of top 10 shareholder [Member]	Top 1 shareholder [Member]		Top 2 shareholder [Member]
		Shareholding at beginning of year [Member]	Cumulative shareholding during year [Member]	Shareholding at beginning of year [Member]
Change in shareholding [Axis]	Shareholding [Member]	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Total number of shares held at end of period	[shares] 8,10,00,000	[shares] 1,05,30,000	[shares] 1,05,30,000	[shares] 80,19,000
Percentage of total shares held at end of period	100.00%	13.00%	13.00%	9.90%
Total number of shares held at end of period	[shares] 8,10,00,000	[shares] 1,05,30,000	[shares] 1,05,30,000	[shares] 80,19,000
Percentage of total shares held at end of period	100.00%	13.00%	13.00%	9.90%
Increase decrease in shareholding during year		[shares] 1,05,30,000	[shares] 1,05,30,000	[shares] 80,19,000
Percentage increase decrease in shareholding during year		13.00%	13.00%	9.90%
Total number of shares held at end of period	[shares] 8,10,00,000	[shares] 1,05,30,000	[shares] 1,05,30,000	[shares] 80,19,000
Percentage of total shares held at end of period	100.00%	13.00%	13.00%	9.90%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder		National Bank for Agriculture and Rural Development (NABARD)	National Bank for Agriculture and Rural Development (NABARD)	ICICI Bank
Increase decrease in shareholding during year		[shares] 1,05,30,000	[shares] 1,05,30,000	[shares] 80,19,000
Percentage increase decrease in shareholding during year		13.00%	13.00%	9.90%
Total number of shares held at end of period	[shares] 8,10,00,000	[shares] 1,05,30,000	[shares] 1,05,30,000	[shares] 80,19,000
Percentage of total shares held at end of period	100.00%	13.00%	13.00%	9.90%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]		Note:- Preferential Allotment on 30.06.2017 - 10,530,000 shares		Note:- Preferential Allotment on 30.06.2017 - 51,48,000 shares and on 26.09.2017 - 28,71,000 shares
Increase decrease in shareholding during year		[shares] 1,05,30,000	[shares] 1,05,30,000	[shares] 80,19,000
Percentage increase decrease in shareholding during year		13.00%	13.00%	9.90%
Total number of shares held at end of period	[shares] 8,10,00,000	[shares] 1,05,30,000	[shares] 1,05,30,000	[shares] 80,19,000
Percentage of total shares held at end of period	100.00%	13.00%	13.00%	9.90%

## Details of shareholding pattern of top 10 shareholders [Table]

..(2)

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

Name of top 10 shareholder [Axis]	Top 2 shareholder [Member]	Top 3 shareholder [Member]	
	Cumulative shareholding during year [Member]	Shareholding at beginning of year [Member]	Cumulative shareholding during year [Member]
Change in shareholding [Axis]	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Total number of shares held at end of period	[shares] 80,19,000	[shares] 80,00,000	[shares] 80,00,000
Percentage of total shares held at end of period	9.90%	9.88%	9.88%
Total number of shares held at end of period	[shares] 80,19,000	[shares] 80,00,000	[shares] 80,00,000
Percentage of total shares held at end of period	9.90%	9.88%	9.88%
Increase decrease in shareholding during year	[shares] 80,19,000	[shares] 80,00,000	[shares] 80,00,000
Percentage increase decrease in shareholding during year	9.90%	9.88%	9.88%
Total number of shares held at end of period	[shares] 80,19,000	[shares] 80,00,000	[shares] 80,00,000
Percentage of total shares held at end of period	9.90%	9.88%	9.88%
Details of shareholding pattern of top 10 shareholders [Abstract]			
Details of shareholding pattern of top 10 shareholders [LineItems]			
Name of shareholder	ICICI Bank	State Bank of India	State Bank of India
Increase decrease in shareholding during year	[shares] 80,19,000	[shares] 80,00,000	[shares] 80,00,000
Percentage increase decrease in shareholding during year	9.90%	9.88%	9.88%
Total number of shares held at end of period	[shares] 80,19,000	[shares] 80,00,000	[shares] 80,00,000
Percentage of total shares held at end of period	9.90%	9.88%	9.88%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]		Note:- Preferential Allotment on 30.06.2017 - 51,37,600 shares and on 26.09.2017 - 28,62,400 shares	
Increase decrease in shareholding during year	[shares] 80,19,000	[shares] 80,00,000	[shares] 80,00,000
Percentage increase decrease in shareholding during year	9.90%	9.88%	9.88%
Total number of shares held at end of period	[shares] 80,19,000	[shares] 80,00,000	[shares] 80,00,000
Percentage of total shares held at end of period	9.90%	9.88%	9.88%

**Details of shareholding pattern of directors and key managerial personnel [Table]**

..(1)

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

Directors and key managerial personnel [Axis]	Director1		Director2	
	Shareholding at beginning of year [Member]	Cumulative shareholding during year [Member]	Shareholding at beginning of year [Member]	Cumulative shareholding during year [Member]
Change in shareholding [Axis]	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage increase decrease in shareholding during year	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage increase decrease in shareholding during year	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	Mr. Rajendraprasad Benhalkar	Mr. Rajendraprasad Benhalkar	Mr. Sarat Chandra Mulukutla	Mr. Sarat Chandra Mulukutla
Increase decrease in shareholding during year	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage increase decrease in shareholding during year	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 1	[shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of increase (decrease) in directors and key managerial personnel shareholding during year [TextBlock]	Note:- Since NCDEX is the beneficial owner of the shares held in individual names.		Note:- Since NCDEX is the beneficial owner of the shares held in individual names.	

**Details of directors signing board report [Table]**

..(1)

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

Directors signing board report [Axis]	Sign1	Sign2
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	KEDAR	SIRAJ
Middle name of director	VASANT	
Last name of director	DESHPANDE	HUSSAIN
Designation of director	Managing Director & CEO	Chairman
Director identification number of director	07962774	05346215
Date of signing board report	05/12/2018	05/12/2018

**Details regarding company secretary qualification or observation or other remarks in secretarial audit report [Table]**

..(1)

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

Company secretary qualification or observation or other remarks in secretarial audit report [Axis]	Remark
	<b>10/02/2017 to 31/03/2018</b>
Details regarding company secretary qualification or observation or other remarks in secretarial audit report [Abstract]	
Details regarding company secretary qualification or observation or other remarks in secretarial audit report [LineItems]	
Company secretary qualification or observation or other remarks in secretarial audit report	Textual information (2) [See below]
Directors' comment on company secretary qualification or observation or other remarks in secretarial audit report	Textual information (3) [See below]

**Details of shareholding pattern [Table]**

..(1)

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

Shareholding pattern [Axis]	Shareholders [Member]	Promoters [Member]	Indian [Member]	Individual/HUF [Member]
	<b>10/02/2017 to 31/03/2018</b>	<b>10/02/2017 to 31/03/2018</b>	<b>10/02/2017 to 31/03/2018</b>	<b>10/02/2017 to 31/03/2018</b>
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 5,50,00,000	[shares] 2,84,51,000	[shares] 2,84,51,000	[shares] 0
Number of physical shares held end of period	[shares] 2,60,00,000	[shares] 2,60,00,000	[shares] 2,60,00,000	(A) [shares] 3
Total number of shares held at end of period	[shares] 8,10,00,000	[shares] 5,44,51,000	[shares] 5,44,51,000	[shares] 3
Percentage of total shares held at end of period	100.00%	67.22%	67.22%	0.00%
Percentage of change in shares held during year	0.00%	-32.78%	-32.78%	0.00%
Total number of shares held at end of period	[shares] 8,10,00,000	[shares] 5,44,51,000	[shares] 5,44,51,000	[shares] 3
Percentage of total shares held at end of period	100.00%	67.22%	67.22%	0.00%
Percentage of change in shares held during year	0.00%	-32.78%	-32.78%	0.00%
Total number of shares held at end of period	[shares] 8,10,00,000	[shares] 5,44,51,000	[shares] 5,44,51,000	[shares] 3
Percentage of total shares held at end of period	100.00%	67.22%	67.22%	0.00%
Total number of shares held at end of period	[shares] 8,10,00,000	[shares] 5,44,51,000	[shares] 5,44,51,000	[shares] 3
Percentage of total shares held at end of period	100.00%	67.22%	67.22%	0.00%
Total number of shares held at end of period	[shares] 8,10,00,000	[shares] 5,44,51,000	[shares] 5,44,51,000	[shares] 3
Percentage of total shares held at end of period	100.00%	67.22%	67.22%	0.00%

**Footnotes**

(A) Since NCDEX is the beneficial owner of the shares held in individual names.

**Details of shareholding pattern [Table]**

..(2)

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

Shareholding pattern [Axis]	Corporate bodies [Member]	Public shareholding [Member]	Institutions [Member]	Public shareholding banks/financial institutions [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 2,84,51,000	[shares] 2,65,49,000	[shares] 2,65,49,000	[shares] 2,65,49,000
Number of physical shares held end of period	[shares] 2,59,99,997	[shares] 0	[shares] 0	[shares] 0
Total number of shares held at end of period	[shares] 5,44,50,997	[shares] 2,65,49,000	[shares] 2,65,49,000	[shares] 2,65,49,000
Percentage of total shares held at end of period	67.22%	32.78%	32.78%	32.78%
Percentage of change in shares held during year	-32.78%	32.78%	32.78%	32.78%
Total number of shares held at end of period	[shares] 5,44,50,997	[shares] 2,65,49,000	[shares] 2,65,49,000	[shares] 2,65,49,000
Percentage of total shares held at end of period	67.22%	32.78%	32.78%	32.78%
Percentage of change in shares held during year	-32.78%	32.78%	32.78%	32.78%
Total number of shares held at end of period	[shares] 5,44,50,997	[shares] 2,65,49,000	[shares] 2,65,49,000	[shares] 2,65,49,000
Percentage of total shares held at end of period	67.22%	32.78%	32.78%	32.78%
Total number of shares held at end of period	[shares] 5,44,50,997	[shares] 2,65,49,000	[shares] 2,65,49,000	[shares] 2,65,49,000
Percentage of total shares held at end of period	67.22%	32.78%	32.78%	32.78%
Total number of shares held at end of period	[shares] 5,44,50,997	[shares] 2,65,49,000	[shares] 2,65,49,000	[shares] 2,65,49,000
Percentage of total shares held at end of period	67.22%	32.78%	32.78%	32.78%

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

..(1)

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	10/02/2017 to 31/03/2018
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Business for Repository for Electronic Warehousing Negotiable Receipts (eNWR) or any other instrument related to commodities related to warehouse repository, to service eNWR market
Description of main product/service	Business for Repository for Electronic Warehousing Negotiable Receipts (eNWR) or any other instrument related to commodities related to warehouse repository, to service eNWR market
NIC code of product/service	66190
Percentage to total turnover of company	100.00%

**Particulars of holding, subsidiary and associate companies [Table]**

..(1)

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

Particulars of companies [Axis]	Column
	<b>10/02/2017 to 31/03/2018</b>
Particulars of holding, subsidiary and associate companies [Abstract]	
Particulars of holding, subsidiary and associate companies [LineItems]	
Name of company	NATIONAL COMMODITY AND DERIVATIVES EXCHANGE LIMITED
Address of company	1ST FLOOR, AKRUTI CORPORATE PARK, NEAR G E GARDEN., L B S ROAD, KANJURMARG (WEST), Mumbai City, Maharashtra, 400079, India
Country of incorporation of company	INDIA
CIN of company	U51909MH2003PLC140116
Type of company	Holding Company
Percentage of shares held	67.22%
Applicable section	2(46)

**Details of shareholding of promoters [Table]**

..(1)

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

Promoters [Axis]	Promoter
	<b>10/02/2017 to 31/03/2018</b>
Total number of shares held at end of period	[shares] 5,44,51,000
Percentage of total shares held at end of period	67.22%
Percentage of change in shares held during year	67.22%
Details of shareholding of promoters [Abstract]	
Details of shareholding of promoters [LineItems]	
Shareholder's name	National Commodity and Derivatives Exchange Limited
Total number of shares held at end of period	[shares] 5,44,51,000
Percentage of total shares held at end of period	67.22%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%
Percentage of change in shares held during year	67.22%
Total number of shares held at end of period	[shares] 5,44,51,000
Percentage of total shares held at end of period	67.22%
Total number of shares held at end of period	[shares] 5,44,51,000
Percentage of total shares held at end of period	67.22%
Total number of shares held at end of period	[shares] 5,44,51,000
Percentage of total shares held at end of period	67.22%

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

	<b>10/02/2017 to 31/03/2018</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (4) [See below]
Description of state of companies affair	As per Director's Report
Disclosure relating to amounts if any which is proposed to carry to any reserves	As per Director's Report
Disclosures relating to amount recommended to be paid as dividend	The Company has posted a net loss for the period ended March 31, 2018. Hence, no dividend has been recommended for the period under review.
Details regarding energy conservation	The Company undertakes suitable measures for conservation and optimum utilization of energy.
Details regarding technology absorption	The Company makes extensive use of technology in its core business operations and also extending or encouraging the same with the other companies/stakeholders for the business integration.
Details regarding foreign exchange earnings and outgo	During the period under review, the foreign exchange earnings were NIL. There has been foreign exchange outgo to the extent of Rs 0.95 lacs on account of technology expenses.
Disclosures in director's responsibility statement	As per Director's Report
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (5) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Details of loans, guarantees and investments made during the year are set out in Notes to the Financial Statements.
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (6) [See below]
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	Textual information (7) [See below]
Date of board of directors' meeting in which board's report referred to under section 134 was approved	05/12/2018
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	The extract of annual return (MGT 9) has been attached as an Annexure 2. The same is available on website of the Company www.nerlindia.com.
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Details of shareholding pattern [Abstract]	
Number of demat shares held at end of period	[shares] 5,50,00,000
Number of physical shares held end of period	[shares] 2,60,00,000

Total number of shares held at end of period	[shares] 8,10,00,000
Percentage of total shares held at end of period	100.00%
Percentage of change in shares held during year	0.00%
Details of shareholding of promoters [Abstract]	
Total number of shares held at end of period	[shares] 8,10,00,000
Percentage of total shares held at end of period	100.00%
Percentage of change in shares held during year	0.00%
Details of change in promoters shareholding [TextBlock]	As stated in MGT-9.
Details of change in promoters' shareholding [Abstract]	
Total number of shares held at end of period	[shares] 8,10,00,000
Percentage of total shares held at end of period	100.00%
Details of increase (decrease) in promoters shareholding during year [TextBlock]	
Details of shareholding pattern of top 10 shareholders [Abstract]	
Total number of shares held at end of period	[shares] 8,10,00,000
Percentage of total shares held at end of period	100.00%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	
Details of shareholding pattern of directors and key managerial personnel [TextBlock]	As stated in MGT-9.
Details of shareholding pattern of directors and key managerial personnel [Abstract]	
Total number of shares held at end of period	[shares] 8,10,00,000
Percentage of total shares held at end of period	100.00%
Details of increase (decrease) in directors and key managerial personnel shareholding during year [TextBlock]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (8) [See below]
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	As per Director's Report
Details regarding company secretary qualification or observation or other remarks in secretarial audit report [Abstract]	
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (9) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	N.A.
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (10) [See below]
Disclosure of change in nature of business [TextBlock]	There is no change in the nature of the business of the Company during the period under review.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (11) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	The Company does not have any Subsidiary, Joint Venture or Associate Company.
Details relating to deposits covered under chapter v of companies act [TextBlock]	The Company has not accepted any public deposits and as such no amount towards repayment of principal or payment of interest was outstanding as on March 31, 2018.

Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Nil
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	Textual information (12) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	The internal financial controls with reference to the Financial Statements are considered to be adequate.
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	As per Director's Report
Details of remuneration of director or managerial personnel [Abstract]	
Statement showing details of employees of company under rule 5(2) and (3) of companies appointment and remuneration of managerial personnels rules 2014 [TextBlock]	Textual information (13) [See below]
Disclosure of composition of audit committee and non-acceptance of any recommendation of audit committee along with reasons [TextBlock]	Textual information (14) [See below]
Disclosure of policy formulated by nomination and remuneration committee relating to remuneration for directors, key managerial personnels and other employees [TextBlock]	Textual information (15) [See below]
Number of meetings of board	13
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

## Textual information (1)

### Details of increase (decrease) in promoters shareholding during year [Text Block]

Note:- 31.03.2017 (Rights Issue) - 2,59,50,000 shares, 30.06.2017 (Preferential Allotment) - 51,84,400shares and 26.09.2017 (Preferential Allotment) - 2,32,66,600shares

## Textual information (2)

### Company secretary qualification or observation or other remarks in secretarial audit report

The Company had convened an Extra-Ordinary General Meeting on 08th August, 2017 on Shorter Notice, however the consent required from the shareholders pursuant to Proviso to Sub-Section (1) of Section 101 of the Companies Act, 2013 and the rules made there for convening the meeting at shorter notice was not obtained. Further, the said meeting was adjourned without transacting any business.

## Textual information (3)

### Directors' comment on company secretary qualification or observation or other remarks in secretarial audit report

Inadvertently, consent for shorter notice was not obtained from ICICI Bank and NABARD. The Company has been maintaining a tracker for ensuring compliance with these requirements. Since then there has been no such event where consent was not obtained from Shareholders.

## Textual information (4)

### Disclosure in board of directors report explanatory [Text Block]

Dear Members,

Your Directors have pleasure in presenting this First Annual Report on the affairs of the Company together with the Audited Financial Statement for the period ended on March 31, 2018.

#### FINANCIAL RESULTS

The Company's financial performance for the period under review is given hereunder:-

	(Rs. In lakhs)
PARTICULARS	For the period ended March 31, 2018
Total Income	682.81
Total Expenditure other than depreciation	770.15
Profit before Taxation	(87.34)
Net Profit after taxation (A)	(80.57)
Other comprehensive income for the year, net of taxes (B)	(6.13)
Total comprehensive income for the year (A+B)	(86.70)
Add: Surplus brought forward from previous year	-
Balance carried forward	(86.70)

#### STATE OF COMPANIES AFFAIRS

The main business of NERL is offering a platform for creating eNWR in warehouses registered with WDRA. In addition to eNWR, NERL is also offering an electronic balance accounting system of commodities to NCDEX through Comtrack software application.

NERL has entered into Share Subscription and Shareholders Agreement with SBI and ICICI Bank which invested Rs. 8 crore (subscribing 9.88% equity shares of the Company) and Rs. 8.02 crore (subscribing 9.90% equity shares of the Company) respectively. NABARD, vide a Comfort Letter dated June 28, 2017 subscribed to 13% equity shares of the Company for Rs. 10.53 crore.

NERL envisaged two main businesses in registered warehouses of WDRA.

1. Exchange business.

## 2. Non-exchange business.

### a. Exchange Business

Comtrack Business Undertaking was transferred from NCDEX to NERL

Business Transfer Agreement (BTA) was executed on June 30, 2017 for transfer of Comtrack business undertaking to NERL. BTA was made effective on receipt of permanent Certificate of Registration from WDRA on September 26, 2017.

Comtrack BTA includes Comtrack participants, Clients, banks/NBFC and employees. BTA is successfully completed.

On receipt of Regulatory concurrence, NERL issued invoices for Comtrack services to NCDEX market participants. Invoices generated from Comtrack business till March 31, 2018 are Rs. 520.34 lakhs.

### b. Non-Exchange Business

Issuance of eNWR in registered warehouses has not yet made mandatory by WDRA. Hence, NERL opted targeting the exchange registered warehouses and approaching the each exchange depositors and warehouseman for issuance of eNWR.

NERL team also started meeting the Comtrack participants, banks for promoting eNWR and enrolling them as Repository Participant.(RP) The result during the period is mentioned below:

Sr. No.	Particulars	Status as on March 31, 2018
1	Number of eNWR created	115
2	Quantity of stocks corresponding eNWR created	1142.94 MT
3	Value of eNWR created	Rs. 8.20 Crore
4	Total number of Repository Participants empanelled for Account Maintenance	66
5	Total number of Client Repository Account opened	59

NERL successfully signed agreement with Axis Bank, Bank of Baroda, ICICI Bank, HDFC Bank, Shivalik Bank, RBL Bank and Yes Bank to act as a pledgee on the Repository Platform.

NERL is also pleased to inform that ICICI Bank has granted first loan amounting to Rs. 0.20 crore against eNWR issued on NERL platform during the month of March, 2018.

Following are the various Business related initiatives taken by the Company during the period:

- The Company has organized a National Conference on eNWR for Banks in December, 2017 where total 22 banks along with RBI, IBA, CAB, and NABARD participated.

- NERL published White Paper on issues and challenges faced by Banks and submitted the same to RBI and Ministry of Agriculture. NERL is continuously taking follow-ups with RBI for incorporating eNWR in Priority Sector Lending (PSL).

- To improve engagement and creating awareness, the Company arranged a round table conference for Banks at office of WDRA, New Delhi in which 21 banks participated. The outcome of the conference was encouraging and Banks suggested WDRA to make eNWR mandatory in all the registered warehouses. Further, to keep this momentum, the Company facilitated the meeting with RBI on May 4, 2018. NERL is hopeful that eNWR will be incorporated in PSL guidelines issued by RBI.
- On the basis of feedback from NERL, WDRA submitted the letter to Agriculture Ministry for assisting RBI for inclusion of eNWR in PSL guidelines. NERL made presentation on promotion of eNWR finance to Mr. Ravi Kant, Food Secretary, Government of India. Mr. Kant appreciated the efforts made by NERL in promoting eNWR.
- The Company set up functional plan with CWC, organized various training programs for warehouse manager. The Company is very soon starting an issuance of eNWR on rubber in CWC registered warehouses situated in the state of Kerala.
- NERL is meeting and resolving teething issues with WSP empanelled with NCDEX. It is in touch with WSP for encouraging them to use eNWR platform in registered warehouses.
- The Company is working with NCDEX and WDRA for creating exchange interface with Repository for accepting eNWR as a settlement instrument. The interface testing is successfully completed and NCDEX issued the circular to market participants informing exchange interface with Repository shall be used from June 1, 2018.
- National Multi-Commodity Exchange (NMC) accepted joining with NERL for exchange settlement in eNWR. NMC exchange settlement with Repository is at development stage.
- The Company is working with WDRA on various technology related functionalities like Inter Repository Transactions, Application Programming Interface (API) with WDRA/WSP etc.
- NERL has successfully converted many post Exchange Deliverable Date (EDD) commodities into eNWR by handholding with depositors and WSPs.
- It has represented on various important platforms like FICCI, RBI, IBA for popularizing eNWR.
- The Company has completed the required recruitments in IT, Compliance, business, HR, Operations and appointed Company Secretary for the Company.

#### DIVIDEND AND APPROPRIATION

The Company has posted a net loss for the period ended March 31, 2018. Hence, no dividend has been recommended for the period under review.

#### PUBLIC DEPOSITS

The Company has not accepted any public deposits and as such no amount towards repayment of principal or payment of interest was outstanding as on March 31, 2018.

#### CHANGES IN SHARE CAPITAL

The authorized share capital of the Company was Rs. 50,00,00,000 divided into 5,00,00,000 equity shares of Rs. 10/- each. Your Company has been incorporated to conduct the business of Repository under the ambit of Warehousing Development & Regulatory Authority (WDRA). Considering the future financial requirements of the Company and for meeting the requirement of WDRA regarding having net worth of Rs. 50 crore, the authorized share capital of the Company was increased to Rs. 60,00,00,000 on March 10, 2017 and subsequently to Rs. 100,00,00,000 crores on June 13, 2017.

The paid up share capital of the Company was Rs. 5,00,000 consisting of 50,000 equity shares of Rs. 10 each. The Company issued 2,59,50,000 shares on Rights basis to National Commodity and Derivatives Exchange Limited (NCDEX) on March 31, 2017 making paid up capital of Rs. 26,00,00,000/-

For meeting the requirement of WDRA regarding having net worth of Rs. 50 crore, the Company approved allotment of shares on preferential basis to NCDEX, ICICI Bank Limited, National Bank for Agricultural and Rural Development (NABARD) and State Bank of India on June 29, 2017 and allotted 2,60,00,000 shares of Rs. 10 each to the shareholders on June 30, 2017. Thus, paid up share capital of the Company stood at Rs. 52,00,00,000/-.

In order to meet funding requirements of the Company and to comply with the guidelines issued by WDRA, the Company approved preferential issue of 2,90,00,000 equity shares of Rs. 10/- each at par aggregating to Rs. 29,00,00,000 to NCDEX, ICICI Bank Limited and State Bank of India on September 21, 2017 and allotted shares on September 26, 2017 resulting in paid up share capital of the Company to Rs. 81,00,00,000/-.

#### AMENDMENT TO MEMORANDUM AND ARTICLES OF ASSOCIATION

The Shareholders at their Extraordinary General Meeting held on March 10, 2017 and June 13, 2017 increased authorised share capital to Rs. 60 crores and Rs. 100 crores respectively. The Memorandum of Association of the Company was amended to give effect to increase in authorised share capital of the Company.

The Company amended the existing Articles of Association ("AoA") of the Company, to incorporate the terms of mutual agreements entered into by and between (a) ICICI Bank Limited and National Commodity & Derivatives Exchange Limited (NCDEX), and (b) State Bank of India (SBI) and NCDEX and offer document signed between the Company and NABARD. Amended and restated AoA was adopted by shareholders by passing a special resolution in Extra-ordinary general meeting as per the provisions of Sections 14 of the Companies Act, 2013 on September 21, 2017.

#### CHANGE IN THE NATURE OF BUSINESS

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

#### PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 OF COMPANIES ACT, 2013

Details of loans, guarantees and investments made during the year are set out in Notes to the Financial Statements.

#### PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES UNDER SECTION 188 (1) OF COMPANIES ACT, 2013

All the transactions with related parties are in the ordinary course of business and on an arms' length basis. The Company has not entered into material related party transactions. The details of the related party transactions as required under the IND AS-24 are set out in Note No. 26 to the Financial Statements.

#### DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

Mr. Samir Shah, Mr. Sarat Chandra Mulukutla and Mr. Rajendraprasad Benhalkar are the first directors of the Company.

Pursuant to the provisions of Section 152 of the Companies Act, 2013, Mr. S. Adikesavan, shareholder director representing SBI will be retiring by rotation at the ensuing Annual General Meeting and has offered himself for re-appointment. The Board recommends the name of Mr. S. Adikesavan for re-appointment as a director of the Company.

Details of appointment and resignation of the Directors and Key Managerial Personnel during the period are as under:

Sr. No.	Name of the Director/ KMP	Designation	Date of Appointment	Date of Resignation/ Cessation
1.	Mr. Samir Shah	Director	February 10, 2017	January 22, 2018
2.	Mr. Rajendraprasad Benhalkar	Director	February 10, 2017	Not Applicable

3.	Mr. Sarat Chandra Mulukutla	Director	February 10, 2017	December 11, 2017
4.	Mr. Siraj Hussain	Independent Director	September 19, 2017	Not Applicable
5.	Dr. Navneet Kumar Arora	Independent Director	September 19, 2017	Not Applicable
6.	Mr. S. Adikesavan	Shareholder Director	September 28, 2017	Not Applicable
7.	Mr. Rabi Narayan Das	Shareholder Director	September 28, 2017	Not Applicable
8.	Mr. Anirudh Kamani	Shareholder Director	September 28, 2017	Not Applicable
9.	Dr. Ashok Gulati	Shareholder Director	September 28, 2017	February 21, 2018
10.	Mr. Kedar Deshpande	Managing Director	December 18, 2017	Not Applicable
11.	Mr. Shankar Pande	Shareholder Director	December 18, 2017	Not Applicable
12.	Mr. Vijay Kumar V.	Shareholder Director	March 5, 2018	Not Applicable
13.	Mr. Amit Maheshkumar Pujara	Chief Financial Officer	May 9, 2017	Not Applicable
14.	Ms. Manali Patankar	Company Secretary	May 9, 2017	November 9, 2017
15.	Mr. Kedar Deshpande	Chief Executive Officer	September 21, 2017	Not Applicable
16.	Ms. Sarita Magar	Company Secretary	February 7, 2018	Not Applicable

Mr. Vijay Kumar V. will be appointed as director in the forthcoming Annual General Meeting.

The Board wishes to place on record its sincere appreciation for the valuable advice, guidance and services rendered by the outgoing Directors.

#### DECLARATION BY INDEPENDENT DIRECTORS

The Company has received declarations from all the Independent Directors confirming that they meet the criteria of independence as provided in Section 149 (6) of the Companies Act, 2013.

#### NUMBER OF MEETINGS OF THE BOARD AND COMMITTEES

During the period ending on March 31, 2018, the Board of Directors duly met 13 times; on March 1, 2017, March 31, 2017, May 9, 2017, May 22, 2017, June 19, 2017, June 28, 2017, June 30, 2017, July 13, 2017, September 19, 2017, September 26, 2017, December 4, 2017, December 18, 2017, March 5, 2018.

Further, the status of attendance of Board Meeting by each of Director is as follows:-

Number of meetings held

Number of meetings

Sr. No.	Name of the Director	during the period @	attended
1.	Mr. Siraj Hussain	4	4
2.	Dr. Navneet Kumar Arora	4	4
3.	Mr. Samir Shah #	12	12
4	Mr. Sarat Chandra Mulukutla ##	11	7
5	Mr. Rajendraprasad Benhalkar	13	13
6	Mr. Ashok Gulati ###	2	2
7	Mr. Rabi Narayan Das	3	3
8	Mr. Anirudh Kamani	3	-
9	Mr. S. Adikesavan	3	3
10	Mr. Kedar Deshpande	1	1
11	Mr. Shankar Anant Pande	1	1
12	Mr. Vijay Kumar V.	-	-

@ Indicates the number of meetings held during the period after date of appointment of director/ upto the date of retirement / resignation / cessation of the director.

# Mr. Samir Shah resigned w.e.f. January 22, 2018.

## Mr. Sarat Chandra Mulukutla resigned w.e.f. December 11, 2017.

### Mr. Ashok Gulati ceased to be director w.e.f. February 21, 2018.

#### AUDIT COMMITTEE

The Audit Committee consists of three Directors which includes two Independent Directors and one Shareholder Director. The terms of reference include appointment and/or replacement of auditors, approval of changes to accounting policies, approval or any subsequent modification of transactions of the Company with related parties and other matters which are prescribed under Section 177 of the Companies Act, 2013.

During the period ended March 31, 2018, one meeting of the Committee was held on March 5, 2018.

The composition and attendance of the members are given below:

Number of meetings

Number of meetings

Sr. No.	Name of the Committee Member	held during the period @	attended
1.	Dr. Navneet Kumar Arora	1	1
2.	Mr. Siraj Hussain	1	1
3.	Mr. Samir Shah #	-	-
4.	Mr. Vijay Kumar V.	-	-

@ Indicates the number of meetings held during the period after date of appointment of director/ upto the date of retirement / resignation /cessation of the director.

# Mr. Samir Shah resigned w.e.f. January 22, 2018.

#### NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee consists of three Directors which includes two Independent Directors and one Shareholder Director. The terms of reference include Identification of the persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, recommend to the Board their appointment and removal and shall carry out evaluation of every director's performance, formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration for the directors, key managerial personnel and other employees. The Company has in place a Nomination and Remuneration Policy.

During the period ended March 31, 2018, two meetings of the Committee were held on December 18, 2017 and March 5, 2018.

The composition and attendance of the Members are given below:

Sr. No.	Name of the Committee Member	Number of meetings held during the period	Number of meetings attended
1.	Dr. Navneet Kumar Arora	2	2
2.	Mr. Siraj Hussain	2	2
3.	Mr. Rajendraprasad Benhalkar	2	2

The Nomination and Remuneration policy is available on [www.nerlindia.com](http://www.nerlindia.com).

#### DETAILS OF MEETING OF SHAREHOLDERS

Details of Extra-ordinary general meetings (EGM) held during the period are as under:

EGM	Date
1st	March 10, 2017

2nd	June 13, 2017
3rd	June 29, 2017
4th	August 8, 2017
5th	September 21, 2017
6th	September 29, 2017
7th	January 22, 2018

It is proposed to hold the first Annual General Meeting of the Company on December 28, 2018 in Mumbai.

#### STATUTORY AUDITORS

M/s. Khandelwal Jain & Co., Chartered Accountants, were appointed as first auditors of the Company and their term shall expire at the forthcoming Annual General Meeting of the Company.

There is no qualification, reservation or adverse remarks or disclaimer in the report given by M/s. Khandelwal Jain & Co., Statutory Auditors on the Financial Statements of the Company for the period ended March 31, 2018.

The Statutory Auditor's Report when read together with the relevant notes to the accounts and accounting policies are self-explanatory and do not calls for any further comment.

It is proposed to appoint M/s. Khandelwal Jain & Co., Chartered Accountants (Firm Registration No. 105049W) as Statutory Auditors of the Company for a period of five years from the conclusion of the first Annual General Meeting to the conclusion of Sixth Annual General Meeting under Section 139 (1) of the Companies Act, 2013 read with relevant Rules made thereunder. As per the second and third proviso of Section 139 (1) of Companies Act, 2013, M/s. Khandelwal Jain & Co. Chartered Accountants, (Firm Registration No. 105049W) have furnished a certificate to the Company that they are eligible to be appointed as Statutory Auditors of the Company and satisfy the criteria provided in Section 141 of the Companies Act, 2013.

#### INTERNAL AUDIT

In terms of Section 138 of Companies Act, 2013 and pursuant to Rule 13(1)(b) of The Companies (Accounts) Rules, 2014, the Company appointed M/s Aneja & Associates as Internal Auditors of the Company for the period ended on March 31, 2018.

#### SECRETARIAL AUDIT

In terms of Section 204 (1) of Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed M/s. Pramod Shah & Associates, Practicing Company Secretaries, as Secretarial Auditor for the period ended on March 31, 2018.

In terms of sub-section (3) of Section 134, Secretarial Audit Report is given by M/s. Pramod Shah & Associates in Form MR-3 is attached as Annexure 1.

The following observation is mentioned in the Report:

The Company had convened an Extra-Ordinary General Meeting on 08th August, 2017 on Shorter Notice, however the consent required from the shareholders pursuant to Proviso to Sub-Section (1) of Section 101 of the Companies Act, 2013 and the rules made there for convening the meeting at shorter notice was not obtained. Further, the said meeting was adjourned without transacting any business.

The reply to the said observation is as follows:

"Inadvertently, consent for shorter notice was not obtained from ICICI Bank and NABARD. The Company has been maintaining a tracker for ensuring compliance with these requirements. Since then there has been no such event where consent was not obtained from Shareholders."

#### RISK MANAGEMENT

Strict internal processes and controls are evolving in the Company to effectively manage the business risks it encounters on daily basis. The Company identifies risks at regular intervals to improve standard operating procedures and to set appropriate controls. The Company also ensures that its clients comply with applicable regulatory provisions. The Company's policies and systems are reviewed regularly to reflect changes in the market conditions and business activities with any new activity or deviation from existing defined procedure.

#### EXTRACT OF ANNUAL RETURN

The extract of annual return (MGT 9) has been attached as an Annexure 2. The same is available on website of the Company [www.nerlindia.com](http://www.nerlindia.com).

#### PARTICULARS OF EMPLOYEES REQUIRED UNDER THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL), RULES, 2014

There were no employees in the Company during the period ending on March 31, 2018 drawing remuneration exceeding Rs. 8.5 lakhs p.m./ Rs. 1.02 crore p.a. or in proportion thereof.

In terms of Section 136 of the Act, the Report and Accounts are being sent to the Members and others entitled thereto, excluding the information on employees' particulars as required pursuant to Section 197 read with Rule 5 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. If any Member is interested in obtaining a copy thereof, such Member may write to the Company Secretary in this regard.

#### COMPLIANCE WITH SECRETARIAL STANDARD

The Company complies with all applicable Secretarial Standards issued by the Institute of Company Secretaries of India.

#### INTERNAL FINANCIAL CONTROLS

The internal financial controls with reference to the Financial Statements are considered to be adequate.

#### DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATES

The Company does not have any Subsidiary, Joint Venture or Associate Company.

#### PERFORMANCE EVALUATION OF DIRECTORS

The formal annual evaluation of the Board, its Committees and Individual directors was conducted in accordance with the provisions of Companies Act, 2013. The evaluation was carried out on the basis of feedback obtained from the directors on pre-defined parameters.

#### SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

During the period under review, there has been no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

#### MATERIAL CHANGES AND COMMITMENTS AFFECTING FINANCIAL POSITION OF THE COMPANY

There have been no material changes and commitments, affecting the financial position of the Company which have occurred between the end of the period to which the financial statements relate and the date of the report.

#### DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has constituted the Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Company has complied with the provisions of the same.

The disclosures required to be given under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 are given in the following table:

1 Number of Complaints of Sexual Harassment received during the period	Nil
2 Number of Complaints disposed of during the period	Not applicable
3 Number of complaints pending for more than 90 days	Not applicable
4 Whether workshops or awareness programs against sexual harassment were carried out	Yes. Awareness program was conducted for all employees
5 Nature of action taken by employer	Not applicable

#### CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The Company undertakes suitable measures for conservation and optimum utilization of energy.

The Company makes extensive use of technology in its core business operations and also extending or encouraging the same with the other companies/stakeholders for the business integration.

During the period under review, the foreign exchange earnings were NIL. There has been foreign exchange outgo to the extent of Rs 0.95 lacs on account of technology expenses.

#### DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement under Section 134 of the Act with respect to Directors' Responsibility Statement, it is hereby confirmed that

(a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the period under review and of the loss of the company for that period;

(c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) the directors had prepared the annual accounts on a going concern basis; and

(e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

#### ACKNOWLEDGEMENTS

Your Directors express their sincere thanks to NCDEX, the holding company for its invaluable and continued support and guidance. Your Directors would also like to place on record their deep appreciation of the contribution made by the employees at all levels to the continued growth of the Company.

The Board also takes this opportunity to express its deep gratitude for the continuous support received from the Shareholders.

The Directors acknowledge the support extended by the bankers to the Company, Auditors, assaying agencies, the media, both print and visual, and all other service providers / Stakeholders that the Company has been working with.

The Directors also thank the Warehousing Development Regulatory Authority, Ministry of Corporate Affairs, and other governmental and other bodies and authorities for their support, co-operation, advice and direction provided from time to time.

For and on behalf of the Board of Directors

Mr. Kedar Deshpande  
Managing Director & CEO  
(DIN - 07962774)

Mr. Siraj Hussain  
Chairman  
(DIN - 05346215)

Date: December 5, 2018

Place: Mumbai

Annexure 1

Form No. MR-3

#### SECRETARIAL AUDIT REPORT

FOR THE PERIOD FROM FEBRUARY 10, 2017 TO MARCH 31, 2018

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

To,  
The Members,  
National E-Repository Limited  
Ackruti Corporate Park, 1st Floor,  
Near G.E Garden Kanjurmarg (West),  
Mumbai - 400078

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by National E-Repository Limited (hereinafter called "the Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conduct/statutory compliances and expressing our opinion thereon.

Based on our verification of Company's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period from February 10, 2017 to March 31, 2018, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the audit period from February 10, 2017 to March 31, 2018, according to the provisions of:

- (1) The Companies Act, 2013 (the Act) and the rules made there under;
- (2) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under; (Not Applicable to the Company during the Audit Period);
- (3) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under; (Not Applicable to the Company during the Audit Period);
- (4) Foreign Exchange Management Act, 1999 and the rules and regulations made there under; (Not Applicable to the Company during the Audit Period);
- (5) The Warehousing (Development and Regulation) Act, 2007 and the rules and regulations made there under;
- (6) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
  - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, as amended from time to time; (Not Applicable to the Company during the Audit Period);
  - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, as amended from time to time; (Not Applicable to the Company during the Audit Period);

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

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India (SS - 1 and SS - 2);
- (ii) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015; (Not Applicable to the Company during the Audit Period);

We further report that

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

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

During the period, all the decisions in the Board Meetings were passed with requisite majority.

We have relied on the representation made by the Company, its Officers and Reports of the Statutory Auditor for the systems and mechanism framed by the Company for compliances under other Acts, Laws and Regulations applicable to the Company.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following observation:

1. The Company had convened an Extra-Ordinary General Meeting dated August 8, 2017 at shorter notice for which consent was not obtained

from the shareholders of the Company i.e. ICICI Bank Limited and National Bank for Agriculture and Rural Development (NABARD) pursuant to the Proviso to the Sub-Section (1) of Section 101 of the Companies Act, 2013 and the rules made there. Further, the said meeting was adjourned without transacting any business.

We further report that during the audit period there were no specific events/actions having a major bearing on the Company's affairs.

Pramod S. Shah & Associates  
(Practising Company Secretaries)

Pramod S. Shah - Partner  
FCS No.: 334, C P. No.: 3804

Place: Mumbai  
Date: July 31, 2018

Annexure 2

FORM NO. MGT.9

EXTRACT OF ANNUAL RETURN

as on the period ended on March 31, 2018

[Pursuant to Section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014]

#### I. REGISTRATION AND OTHER DETAILS:

i) Corporate Identification Number (CIN): U93090MH2017PLC291035

ii) Registration Date: February 10, 2017

iii) Name of the Company: National E-Repository Limited

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

v) Address of the Registered office and contact details:

First Floor, Ackruti Corporate Park, Near G. E. Garden, L. B. S. Road, Kanjurmarg West, Mumbai 400 078 Tel. +91-22 6244 1500, Fax. 6244 1501, Email. help@nerlindia.com

vi) Whether listed company Yes / No: No

vii) Name, Address and Contact details of Registrar and Transfer Agent, if any:

Link Intime India Limited, C 101, 247 Park, L.B.S.Marg, Vikhroli (West), Mumbai - 400083. Tel. 022 - 4918 6270, Fax: 022 - 4918 6060

#### II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

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

Sr. No.	Name and Description of main products/ services	NIC Code of the Product/ service	% to total turnover of the company
1	Business for Repository for Electronic Warehousing Negotiable Receipts (eNWR) or any other instrument related to commodities related to warehouse repository, to service eNWR market	66190	100

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES -

Sr. No.	Name and Address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
1	National Commodity and Derivatives Exchange Limited First Floor, Ackruti Corporate Park, Near G. E. Garden, L. B. S. Road, Kanjurmarg West, Mumbai 400 078	U51909MH2003PLC140116	Holding	67.22	2(46)

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

i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the period			No. of Shares held at the end of the period			% Change during the period		
	Demat	Physical	Total	Demat	Physical	Total	% of Total Shares		
A. Promoters									
(1) Indian									
a) Individual/ HUF@	Nil	6	6	6	Nil	3	3	0.00	0.00
b) Central Govt.									
c) State Govt (s)									
d) Bodies Corporate	Nil	49,994	49,994	100	2,84,51,000	2,59,99,997	5,44,50,997	67.22	(32.78)
e) Banks/FI									
f) Any Other									
Sub-total (A) (1):-	Nil	50,000	50,000	100	2,84,51,000	2,60,00,000	5,44,51,000	67.22	(32.78)

(2) Foreign

a) NRIs - Individuals

b) Other - Individuals

c) Bodies Corp.

d) Banks / FI

e) Any Other

Sub-total (A) (2):-	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
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Total shareholding of Promoter (A) = (A)(1) + (A)( 2)	Nil	50,000	50,000	100	2,84,51,000	2,60,00,000	5,44,51,000	67.22	(32.78)
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B. Public Shareholding

1. Institutions

a) Mutual Funds

b) Banks/FI	Nil	Nil	Nil	Nil	2,65,49,000	Nil	2,65,49,000	32.78	32.78
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c) Central Govt.

d) State Govt(s)

e) Venture Capital Funds

f) Insurance Companies

g) FIIs

h) Foreign Venture Capital Funds

i) Others (specify)

Sub-total (B)(1):-	Nil	Nil	Nil	Nil	2,65,49,000	Nil	2,65,49,000	32.78	32.78
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2. Non-Institutions

a) Bodies Corp.

i) Indian

ii) Overseas

b) Individuals

i) Individual shareholders holding nominal share capital upto Rs. 1 lakh

ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh

c) Others (specify)

Sub-total (B)(2):-	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total Public Shareholding (B) = (B)(1) + (B)(2)	Nil	Nil	Nil	Nil	2,65,49,000	Nil	2,65,49,000	32.78	32.78
C. Shares held by Custodian for GDRs & ADRs	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Grand Total (A+B+C)	Nil	50,000	50,000	100	5,50,00,000	2,60,00,000	8,10,00,000	100	Nil

@ Since NCDEX is the beneficial owner of the shares held in individual names.

(ii) Shareholding of Promoters

Sl. No.	Shareholder's Name	Shareholding at the beginning of the period		Shareholding at the end of the period		% change in share holding during the year
		No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company	
1	National Commodity and Derivatives Exchange Limited	50,000 #	100	5,44,51,000##	67.22	(32.78)
	Total	50,000	100	5,44,51,000	67.22	(32.78)

# including 6 equity shares held by 6 individuals as registered owners where NCDEX is the beneficial owner.

## including 3 equity shares held by individuals jointly with NCDEX and 3 shares held by 3 individuals as registered owners where NCDEX is the beneficial owner.

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

Sl. No.	Shareholding at the beginning of the year	Transactions during the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	National Commodity and Derivatives Exchange Limited	50,000	100		

Date wise Increase/ Decrease in Promoters Share holding during the year specifying the reasons for increase/ decrease (e.g. allotment/ transfer/ bonus/ sweat equity etc):

31.03.2017 (Rights Issue)	2,59,50,000	2,60,00,000	100
30.06.2017 (Preferential Allotment)	51,84,400	3,11,84,400	61.00
26.09.2017 (Preferential Allotment)	2,32,66,600	5,44,51,000	67.22

At the End of the year 5,44,51,000 67.22

(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

Sl. No.	Shareholding at the beginning of the period	Cumulative Shareholding during the period		
		No. of shares	% of total shares of the company	% of total shares of the company
For Each of the Top 10 Shareholders	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	National Bank for Agriculture and Rural Development (NABARD)	Nil	Nil	Nil
	30.06.2017 - Preferential Allotment	10,530,000	20.64	10,530,000 20.64

At the End of the year (or on the date of

	separation, if separated during the year)			10,530,000	13
2	ICICI Bank	Nil	Nil	Nil	Nil
	30.06.2017 - Preferential Allotment	51,48,000	10.09	51,48,000	10.09
	26.09.2017 - Preferential Allotment	28,71,000	9.90	80,19,000	9.90
	At the End of the year			80,19,000	9.90
3	State Bank of India	Nil	Nil	Nil	Nil
	30.06.2017 - Preferential Allotment	51,37,600	10.07	51,37,600	10.07
	26.09.2017 - Preferential Allotment	28,62,400	9.88	80,00,000	9.88
	At the End of the year			80,00,000	9.88

(v) Shareholding of Directors and Key Managerial Personnel:-

Sl. No.	Name of Directors/ Key Managerial Personnel	Shareholding at the beginning of the period		Cumulative Shareholding during the period	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	Mr. Rajendraprasad Benhalkar @				
	At the beginning of the year	1	0.00	1	0.00
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase/ decrease (e.g. allotment/ transfer/ bonus/ sweat equity etc):	Nil	Nil	Nil	Nil
	At the End of the year	1	0.00	1	0.00
2	Mr. Sarat Chandra Mulukutla @				
	At the beginning of the year	1	0.00	1	0.00
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase/ decrease (e.g. allotment/ transfer/ bonus/ sweat equity etc):	Nil	Nil	Nil	Nil

At the End of the year	1	0.00	1	0.00
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@ Since NCDEX is the beneficial owner of the shares held in individual names.

## V. INDEBTEDNESS

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

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount				
ii) Interest due but not paid				
iii) Interest accrued but not due				
Total (i+ii+iii)	NIL	NIL	NIL	NIL
Change in Indebtedness during the financial year				
- Addition				
- Reduction				
Net Change	NIL	NIL	NIL	NIL
Indebtedness at the end of the financial year				
i) Principal Amount				
ii) Interest due but not paid				
iii) Interest accrued but not due				
Total (i+ii+iii)	NIL	NIL	NIL	NIL

## VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

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

Sl. no.	Particulars of Remuneration	Mr. Kedar Deshpande, Managing Director & CEO (from January 22, 2018)
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1.	Gross salary	
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	12,19,355
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	
2.	Stock Option	Nil
3.	Sweat Equity	Nil
4.	Commission - as % of profit - others, specify	Nil
5.	Others, please specify	Nil
	Total (A)	12,19,355

Ceiling as per the Act The Company has obtained the approval of shareholders for the payment of above remuneration

**B. Remuneration to other directors:**

Sl. no.	Particulars of Remuneration	Name of Directors								Total Amount
1.	Independent Directors	Siraj Hussain	Navneet Kumar Arora							
	- Fee for attending board committee meetings	250000	250000							5,00,000
	- Commission	Nil	Nil							Nil
	- Others, please specify	Nil	Nil							Nil
	Total (1)									5,00,000
2.	Other Non-Executive Directors	Shankar Pande	Anirudh Kamani	S. Adikesavan	Rabi Narayan Das	Ashok Gulati	Samir Shah	Raj Benhalkar	Sarat Mulukutla	
	- Fee for attending board									

committee meetings	40000	Nil	120000	120000	80000	Nil	Nil	Nil	3,60,000
- Commission	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
- Others, please specify	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total (2)									3,60,000
Total (B) = (1 + 2)									8,60,000
Total Managerial Remuneration									8,60,000
Overall Ceiling as per the Act									Rs. 1,00,000 per director per meeting

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

Sl. no.	Particulars of Remuneration	Key Managerial Personnel				Total
		Mr. Kedar Deshpande, CEO (From September 21, 2017 to January 21, 2018)	Ms. Manali Patankar, Company Secretary (From May 9, 2017 to November 9, 2017)	Ms. Sarita Magar, Company Secretary (From February 7, 2018)	Mr. Amit Pujara, Chief Financial Officer & Chief Compliance Officer (From May 9, 2017)	
1.	Gross salary					
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	26,05,645	2,26,034	2,19,047	26,72,793	57,23,519
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961					
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961					
2.	Stock Option	Nil	Nil	Nil	Nil	Nil
3.	Sweat Equity	Nil	Nil	Nil	Nil	Nil
4.	Commission - as % of profit - others, specify	Nil	Nil	Nil	Nil	Nil

5. Others, please specify	Nil	Nil	Nil	Nil	Nil
Total	26,05,645	2,26,034	2,19,047	26,72,793	57,23,519

VII. PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty/ Punishment/ Compounding fees imposed	Authority [RD/ NCLT/ COURT]	Appeal made, if any (give Details)
<b>A. COMPANY</b>					
Penalty	None	None	None	None	None
Punishment	None	None	None	None	None
Compounding	None	None	None	None	None
<b>B. DIRECTORS</b>					
Penalty	None	None	None	None	None
Punishment	None	None	None	None	None
Compounding	None	None	None	None	None
<b>C. OTHER OFFICERS IN DEFAULT</b>					
Penalty	None	None	None	None	None
Punishment	None	None	None	None	None
Compounding	None	None	None	None	None

For and on behalf of the Board of Directors

Mr. Kedar Deshpande  
Managing Director & CEO  
(DIN-07962774)

Mr. Siraj Hussain  
Chairman  
(DIN-05346215)

Date: December 5, 2018  
Place: Mumbai

## Textual information (5)

### **Details of material changes and commitment occurred during period affecting financial position of company**

There have been no material changes and commitments, affecting the financial position of the Company which have occurred between the end of the period to which the financial statements relate and the date of the report.

## Textual information (6)

### **Particulars of contracts/arrangements with related parties under section 188(1) [Text Block]**

All the transactions with related parties are in the ordinary course of business and on an arms' length basis. The Company has not entered into material related party transactions. The details of the related party transactions as required under the IND AS-24 are set out in Note No. 26 to the Financial Statements.

## Textual information (7)

### **Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [Text Block]**

The formal annual evaluation of the Board, its Committees and Individual directors was conducted in accordance with the provisions of Companies Act, 2013. The evaluation was carried out on the basis of feedback obtained from the directors on pre-defined parameters.

## Textual information (8)

### **Disclosure of statement on declaration given by independent directors under section 149(6) [Text Block]**

The Company has received declarations from all the Independent Directors confirming that they meet the criteria of independence as provided in Section 149 (6) of the Companies Act, 2013.

## Textual information (9)

### **Disclosure of statement on development and implementation of risk management policy [Text Block]**

Strict internal processes and controls are evolving in the Company to effectively manage the business risks it encounters on daily basis. The Company identifies risks at regular intervals to improve standard operating procedures and to set appropriate controls. The Company also ensures that its clients comply with applicable regulatory provisions. The Company's policies and systems are reviewed regularly to reflect changes in the market conditions and business activities with any new activity or deviation from existing defined procedure.

## Textual information (10)

### Disclosure of financial summary or highlights [Text Block]

The Company's financial performance for the period under review is given hereunder:-

	(Rs. In lakhs)
PARTICULARS	For the period ended March 31, 2018
Total Income	682.81
Total Expenditure other than depreciation	770.15
Profit before Taxation	(87.34)
Net Profit after taxation (A)	(80.57)
Other comprehensive income for the year, net of taxes (B)	(6.13)
Total comprehensive income for the year (A+B)	(86.70)
Add: Surplus brought forward from previous year	-
Balance carried forward	(86.70)

## Textual information (11)

### Details of directors or key managerial personnels who were appointed or have resigned during year [Text Block]

Mr. Samir Shah, Mr. Sarat Chandra Mulukutla and Mr. Rajendraprasad Benhalkar are the first directors of the Company.

Pursuant to the provisions of Section 152 of the Companies Act, 2013, Mr. S. Adikesavan, shareholder director representing SBI will be retiring by rotation at the ensuing Annual General Meeting and has offered himself for re-appointment. The Board recommends the name of Mr. S. Adikesavan for re-appointment as a director of the Company.

Details of appointment and resignation of the Directors and Key Managerial Personnel during the period are as under:

Sr. No.	Name of the Director/ KMP	Designation	Date of Appointment	Date of Resignation/ Cessation
1.	Mr. Samir Shah	Director	February 10, 2017	January 22, 2018
2.	Mr. Rajendraprasad Benhalkar	Director	February 10, 2017	Not Applicable
3.	Mr. Sarat Chandra Mulukutla	Director	February 10, 2017	December 11, 2017
4.	Mr. Siraj Hussain	Independent Director	September 19, 2017	Not Applicable
5.	Dr. Navneet Kumar Arora	Independent Director	September 19, 2017	Not Applicable
6.	Mr. S. Adikesavan	Shareholder Director	September 28, 2017	Not Applicable
7.	Mr. Rabi Narayan Das	Shareholder Director	September 28, 2017	Not Applicable
8.	Mr. Anirudh Kamani	Shareholder Director	September 28, 2017	Not Applicable
9.	Dr. Ashok Gulati	Shareholder Director	September 28, 2017	February 21, 2018
10.	Mr. Kedar Deshpande	Managing Director	December 18, 2017	Not Applicable
11.	Mr. Shankar Pande	Shareholder Director	December 18, 2017	Not Applicable
12.	Mr. Vijay Kumar V.	Shareholder Director	March 5, 2018	Not Applicable
13.	Mr. Amit Maheshkumar Pujara	Chief Financial Officer	May 9, 2017	Not Applicable
14.	Ms. Manali Patankar	Company Secretary	May 9, 2017	November 9, 2017
15.	Mr. Kedar Deshpande	Chief Executive Officer	September 21, 2017	Not Applicable

16. Ms. Sarita Magar Company Secretary February 7, 2018 Not Applicable

Mr. Vijay Kumar V. will be appointed as director in the forthcoming Annual General Meeting.

The Board wishes to place on record its sincere appreciation for the valuable advice, guidance and services rendered by the outgoing Directors.

## Textual information (12)

### **Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [Text Block]**

During the period under review, there has been no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

## Textual information (13)

### **Statement showing details of employees of company under rule 5(2) and (3) of companies appointment and remuneration of managerial personnels rules 2014 [Text Block]**

There were no employees in the Company during the period ending on March 31, 2018 drawing remuneration exceeding Rs. 8.5 lakhs p.m./ Rs. 1.02 crore p.a. or in proportion thereof.

In terms of Section 136 of the Act, the Report and Accounts are being sent to the Members and others entitled thereto, excluding the information on employees' particulars as required pursuant to Section 197 read with Rule 5 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. If any Member is interested in obtaining a copy thereof, such Member may write to the Company Secretary in this regard.

## Textual information (14)

### Disclosure of composition of audit committee and non-acceptance of any recommendation of audit committee along with reasons [Text Block]

The Audit Committee consists of three Directors which includes two Independent Directors and one Shareholder Director. The terms of reference include appointment and/or replacement of auditors, approval of changes to accounting policies, approval or any subsequent modification of transactions of the Company with related parties and other matters which are prescribed under Section 177 of the Companies Act, 2013.

During the period ended March 31, 2018, one meeting of the Committee was held on March 5, 2018.

The composition and attendance of the members are given below:

Sr. No.	Name of the Committee Member	Number of meetings held during the period @	Number of meetings attended
1.	Dr. Navneet Kumar Arora	1	1
2.	Mr. Siraj Hussain	1	1
3.	Mr. Samir Shah #	-	-
4.	Mr. Vijay Kumar V.	-	-

@ Indicates the number of meetings held during the period after date of appointment of director/ upto the date of retirement / resignation /cessation of the director.

# Mr. Samir Shah resigned w.e.f. January 22, 2018.

## Textual information (15)

### Disclosure of policy formulated by nomination and remuneration committee relating to remuneration for directors, key managerial personnels and other employees [Text Block]

The Nomination and Remuneration Committee consists of three Directors which includes two Independent Directors and one Shareholder Director. The terms of reference include Identification of the persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, recommend to the Board their appointment and removal and shall carry out evaluation of every director's performance, formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration for the directors, key managerial personnel and other employees. The Company has in place a Nomination and Remuneration Policy.

During the period ended March 31, 2018, two meetings of the Committee were held on December 18, 2017 and March 5, 2018.

The composition and attendance of the Members are given below:

Sr. No.	Name of the Committee Member	Number of meetings held during the period	Number of meetings attended
1.	Dr. Navneet Kumar Arora	2	2
2.	Mr. Siraj Hussain	2	2
3.	Mr. Rajendraprasad Benhalkar	2	2

The Nomination and Remuneration policy is available on [www.nerlindia.com](http://www.nerlindia.com).

### [700500] Disclosures - Signatories of financial statements

#### Details of directors signing financial statements [Table]

..(1)

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

Directors signing financial statements [Axis]	Sign1	Sign2
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	KEDAR	SIRAJ
Middle name of director	VASANT	
Last name of director	DESHPANDE	HUSSAIN
Designation of director	Managing Director & Chief Executive Officer	Director
Director identification number of director	07962774	05346215
Date of signing of financial statements by director	18/05/2018	18/05/2018

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

	<b>10/02/2017 to 31/03/2018</b>
Name of company secretary	SARITA HANUMANT MAGAR
Permanent account number of company secretary	ASRPM3476D
Date of signing of financial statements by company secretary	18/05/2018
Name of chief financial officer	Amit Maheshkumar Pujara
Permanent account number of chief financial officer	AGHPP4993N
Date of signing of financial statements by chief financial officer	18/05/2018

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

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	As stated below	
Disclosure relating to quantitative details of fixed assets	The Company is maintaining proper records showing full particulars, including quantitative details and situation, of fixed assets.	
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (16) [See below]	
Disclosure relating to title deeds of immovable properties		The Company does not have any immovable property and accordingly the provisions of Clause 3(i)(c) of the said Order are not applicable to the Company.
Disclosure in auditors report relating to inventories		The Company is in the business of rendering services, and consequently, does not hold any inventory. Therefore, the provisions of Clause 3(ii) of the said Order are not applicable to the Company.
Disclosure in auditors report relating to loans		Textual information (17) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (18) [See below]	
Disclosure in auditors report relating to deposits accepted	Textual information (19) [See below]	
Disclosure in auditors report relating to maintenance of cost records		Textual information (20) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	As stated below:-	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (21) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (22) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues		Textual information (23) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (24) [See below]
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (25) [See below]	

Disclosure in auditors report relating to managerial remuneration	The Company has paid / provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of Section 197 read with Schedule V to the Act.	
Disclosure in auditors report relating to Nidhi Company		As the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it, the provisions of Clause 3(xii) of the Order are not applicable to the Company.
Disclosure in auditors report relating to transactions with related parties	Textual information (26) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (27) [See below]	
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		The Company has not entered into any non-cash transactions with its directors or persons connected with him. Accordingly, the provisions of Clause 3(xv) of the Order are not applicable to the Company.
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the provisions of Clause 3(xvi) of the Order are not applicable to the Company.

**Details regarding auditors [Table]**

..(1)

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

Auditors [Axis]	Sign
	<b>10/02/2017 to 31/03/2018</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Khandelwal Jain & Co.
Name of auditor signing report	NARENDRAKUMAR RAJKUMAR JAIN
Firms registration number of audit firm	105049W
Membership number of auditor	048725
Address of auditors	Mumbai
Permanent account number of auditor or auditor's firm	AAAKF0985C
SRN of form ADT-1	H40629735
Date of signing audit report by auditors	18/05/2018
Date of signing of balance sheet by auditors	18/05/2018

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

	<b>10/02/2017 to 31/03/2018</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (28) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

## Textual information (16)

### Disclosure relating to physical verification and material discrepancies of fixed assets

The fixed assets are physically verified by the Management according to a phased programme designed to cover all the items over a period of one year which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the programme, a portion of the fixed assets has been physically verified by the Management during the year and no material discrepancies have been noticed on such verification.

## Textual information (17)

### Disclosure in auditors report relating to loans

The Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under Section 189 of the Act. Therefore, the provisions of Clause 3(iii), (iii)(a), (iii)(b) and (iii)(c) of the said Order are not applicable to the Company.

## Textual information (18)

### Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013

In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.

## Textual information (19)

### Disclosure in auditors report relating to deposits accepted

In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the Rules framed there under to the extent notified.

## Textual information (20)

### Disclosure in auditors report relating to maintenance of cost records

The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Thus reporting under clause 3(vi) of the order is not applicable to the Company.

## Textual information (21)

### Disclosure relating to regularity in payment of undisputed statutory dues [Text Block]

According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is generally regular in depositing the undisputed statutory dues, including provident fund, employees' state insurance, income tax, service tax, goods and services tax (GST) and other material statutory dues, as applicable, with the appropriate authorities. According to the records of the Company, there were no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, service-tax, goods and services tax, duty of custom, duty of excise, value added tax and other statutory dues in arrears as at March 31, 2018 for a period of more than six months from the date they became payable.

## Textual information (22)

### **Disclosure relating to disputed statutory dues [Text Block]**

According to the information and explanation given to us, there are no dues in respect of sales tax, value added tax, income tax, goods and services tax, duty of customs, wealth tax, duty of excise and service tax including cess which have not been deposited with the appropriate authorities on account of any dispute.

## Textual information (23)

### **Disclosure in auditors report relating to default in repayment of financial dues**

As the Company does not have any loans or borrowings from any financial institution or bank or Government, nor has it issued any debentures as at the balance sheet date, the provisions of Clause 3(viii) of the Order are not applicable to the Company.

## Textual information (24)

### **Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised**

The Company has not raised any moneys by way of initial public offer, further public offer (including debt instruments) and term loans. Accordingly, the provisions of Clause 3(ix) of the Order are not applicable to the Company.

## Textual information (25)

### **Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period**

During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud by the Company or on the Company by its officers or employees, noticed or reported during the year, nor have we been informed of any such case by the Management.

## Textual information (26)

### **Disclosure in auditors report relating to transactions with related parties**

The Company has entered into transactions with related parties in compliance with the provisions of Sections 177 and 188 of the Act. The details of such related party transactions have been disclosed in the financial statements as required under Indian Accounting Standard (Ind AS) 24, Related Party Disclosures specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

## Textual information (27)

### **Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures**

According to the information and explanations given to us and based on our examination of the records of the Company, the Company has made preferential allotment or private placement of equity shares during the period from February 10, 2017 to March 31, 2018 and has complied with the requirement of section 42 of the Companies Act, 2013. Further, according to the information and explanations given to us and based on our examination of the records of the Company, the Company has temporarily invested the money raised by way of preferential allotment or private placement for the general purpose of the Company.

## Textual information (28)

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

To the Members of National E-Repository Limited

Report on the Indian Accounting Standards (Ind AS) Financial Statements

1. We have audited the accompanying Ind AS financial statements of National E-Repository Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2018, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Cash Flow and the Statement of Changes in Equity for the period from February 10, 2017 to March 31, 2018, and a summary of the significant accounting policies and other explanatory information (together hereinafter referred to as "Ind AS Financial Statements").

Management's Responsibility for the Ind AS Financial Statements

2. The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Ind AS financial statements to give a true and fair view of the state of affairs (financial position), profit or loss (financial performance including other comprehensive income), cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards prescribed under Section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

3. Our responsibility is to express an opinion on these Ind AS financial statements based on our audit.

4. We have taken into account the provisions of the Act and the Rules made thereunder including 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.

5. We conducted our audit of the Ind AS financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards and pronouncements require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Ind AS financial statements are free from material misstatement.

6. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Ind AS financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the 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 Company's Directors, as well as evaluating the overall presentation of the Ind AS financial statements.

7. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Ind AS financial statements.

Opinion

8. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs (financial position) of the Company as at March 31, 2018, and its loss (including other comprehensive

income), its cash flows and the changes in equity for the period from February 10, 2017 to March 31, 2018.

#### Report on Other Legal and Regulatory Requirements

9. As required by the Companies (Auditor's Report) Order, 2016, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act ("the Order"), and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in the Annexure A, a statement on the matters specified in paragraphs 3 and 4 of the Order.

10. As required by Section 143 (3) of the Act, we report that:

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

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

(c) The Balance Sheet, the Statement of Profit and Loss (including other comprehensive income), the Cash Flow Statement and the Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.

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

(e) On the basis of the written representations received from the directors as on March 31, 2018 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 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 of the Company and the operating effectiveness of such controls, refer to our separate Report in Annexure B.

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

i. The Company has disclosed the impact of pending litigations as at March 31, 2018 on its financial position in its Ind AS financial statements - Refer Note 41 to the Ind AS financial statements.

ii. The Company did not have any long term contracts including derivatives contracts for which there were any material foreseeable losses - Refer Note 42 to the Ind AS financial statements.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the period ended March 31, 2018 - Refer Note 43 to the Ind AS financial statements.

For Khandelwal Jain & Co.  
Chartered Accountants  
Firm Registration Number: 105049W

Narendra Jain  
Partner  
Membership Number: 048725

Place: Mumbai  
Date: May 18, 2018

Annexure A to Independent Auditors' Report

Referred to in paragraph 9 of the Independent Auditors' Report of even date to the members of National E-Repository Limited on the Ind AS financial statements as of and for the period from February 10, 2017 to March 31, 2018

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

(b) The fixed assets are physically verified by the Management according to a phased programme designed to cover all the items over a period of one year which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the programme, a portion of the fixed assets has been physically verified by the Management during the year and no material discrepancies have been noticed on such verification.

(c) The Company does not have any immovable property and accordingly the provisions of Clause 3(i)(c) of the said Order are not applicable to the Company.

ii. The Company is in the business of rendering services, and consequently, does not hold any inventory. Therefore, the provisions of Clause 3(ii) of the said Order are not applicable to the Company.

iii. The Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under Section 189 of the Act. Therefore, the provisions of Clause 3(iii), (iii)(a), (iii)(b) and (iii)(c) of the said Order are not applicable to the Company.

iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.

v. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the Rules framed there under to the extent notified.

vi. The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Thus reporting under clause 3(vi) of the order is not applicable to the Company.

vii. (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is generally regular in depositing the undisputed statutory dues, including provident fund, employees' state insurance, income tax, service tax, goods and services tax (GST) and other material statutory dues, as applicable, with the appropriate authorities. According to the records of the Company, there were no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, service-tax, goods and services tax, duty of custom, duty of excise, value added tax and other statutory dues in arrears as at March 31, 2018 for a period of more than six months from the date they became payable.

(b) According to the information and explanation given to us, there are no dues in respect of sales tax, value added tax, income tax, goods and services tax, duty of customs, wealth tax, duty of excise and service tax including cess which have not been deposited with the appropriate authorities on account of any dispute.

viii. As the Company does not have any loans or borrowings from any financial institution or bank or Government, nor has it issued any debentures as at the balance sheet date, the provisions of Clause 3(viii) of the Order are not applicable to the Company.

ix. The Company has not raised any moneys by way of initial public offer, further public offer (including debt instruments) and term loans. Accordingly, the provisions of Clause 3(ix) of the Order are not applicable to the Company.

x. During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud by the Company or on the Company by its officers or employees, noticed or reported during the year, nor have we been informed of any such case by the Management.

xi. The Company has paid / provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of Section 197 read with Schedule V to the Act.

xii. As the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it, the provisions of Clause 3(xii) of the Order are

not applicable to the Company.

xiii. The Company has entered into transactions with related parties in compliance with the provisions of Sections 177 and 188 of the Act. The details of such related party transactions have been disclosed in the financial statements as required under Indian Accounting Standard (Ind AS) 24, Related Party Disclosures specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

xiv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has made preferential allotment or private placement of equity shares during the period from February 10, 2017 to March 31, 2018 and has complied with the requirement of section 42 of the Companies Act, 2013. Further, according to the information and explanations given to us and based on our examination of the records of the Company, the Company has temporarily invested the money raised by way of preferential allotment or private placement for the general purpose of the Company.

xv. The Company has not entered into any non-cash transactions with its directors or persons connected with him. Accordingly, the provisions of Clause 3(xv) of the Order are not applicable to the Company.

xvi. The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the provisions of Clause 3(xvi) of the Order are not applicable to the Company.

For Khandelwal Jain & Co.  
Chartered Accountants  
Firm Registration Number: 105049W

Narendra Jain  
Partner  
Membership Number: 048725

Place: Mumbai  
Date: May 18, 2018

#### Annexure B to Independent Auditors' Report

Referred to in paragraph 10(f) of the Independent Auditors' Report of even date to the members of National E-Repository Limited on the financial statements for the period from February 10, 2017 to March 31, 2018

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

1. We have audited the internal financial controls over financial reporting of National E-Repository Limited ("the Company") as of March 31, 2018 in conjunction with our audit of the financial statements of the Company for the period from February 10, 2017 to March 31, 2018.

#### Management's Responsibility for Internal Financial Controls

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

#### Auditors' Responsibility

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") and the Standards on Auditing deemed to be prescribed under section 143(10) of the Act to the extent applicable to an audit of internal

financial controls, both applicable to an audit of internal financial controls and both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting 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 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, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2018, 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.

For Khandelwal Jain & Co.  
Chartered Accountants  
Firm Registration Number: 105049W

Narendra Jain  
Partner  
Membership Number: 048725

Place: Mumbai  
Date: May 18, 2018

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

..(1)

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

Signatories of secretarial audit report [Axis]	Sign
	<b>10/02/2017 to 31/03/2018</b>
Details of signatories of secretarial audit report [Abstract]	
Details of signatories of secretarial audit report [LineItems]	
Category of secretarial auditor	Secretarial auditors firm
Name of secretarial audit firm	Pramod S. Shah & Associates
Name of secretarial auditor signing report	PRAMOD SHANTILAL SHAH
Firms registration number of secretarial audit firm	-
Membership number of secretarial auditor	334
Certificate of practice number of secretarial auditor	3804
Address of secretarial auditors	Mumbai
Permanent account number of secretarial auditor or secretarial auditors firm	AAOFP8408P
Date of signing secretarial audit report	31/07/2018

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

	<b>10/02/2017 to 31/03/2018</b>
Disclosure in secretarial audit report explanatory [TextBlock]	Textual information (29) [See below]
Whether secretarial audit report is applicable on company	Yes
Whether secretarial audit report has been qualified or has any observation or other remarks	Yes
Secretarial qualifications or observations or other remarks in secretarial audit report	As per Secretarial Audit Report

**Textual information (29)****Disclosure in secretarial audit report explanatory [Text Block]**

In terms of Section 204 (1) of Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed M/s. Pramod Shah & Associates, Practicing Company Secretaries, as Secretarial Auditor for the period ended on March 31, 2018.

In terms of sub-section (3) of Section 134, Secretarial Audit Report is given by M/s. Pramod Shah & Associates in Form MR-3 is attached as Annexure 1.

**[110000] Balance sheet**

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

	<b>31/03/2018</b>
Balance sheet [Abstract]	
Assets [Abstract]	
Non-current assets [Abstract]	
Property, plant and equipment	3,163.19
Capital work-in-progress	0
Investment property	0
Goodwill	1,18,769.34
Other intangible assets	3,27,885.27
Intangible assets under development	5,192.89
Biological assets other than bearer plants	0
Investments accounted for using equity method	0
Non-current financial assets [Abstract]	
Non-current investments	0
Trade receivables, non-current	0
Loans, non-current	0
Other non-current financial assets	51,719.36
Total non-current financial assets	51,719.36
Deferred tax assets (net)	911.52
Other non-current assets	(A) 4,504.74
Total non-current assets	5,12,146.31
Current assets [Abstract]	
Inventories	0
Current financial assets [Abstract]	
Current investments	0
Trade receivables, current	30,636.84
Cash and cash equivalents	11,116.12
Bank balance other than cash and cash equivalents	(B) 3,00,226.36
Loans, current	0
Other current financial assets	38,394.35
Total current financial assets	3,80,373.67
Current tax assets	0
Other current assets	834
Total current assets	3,81,207.67
Non-current assets classified as held for sale	0
Total assets	8,93,353.98
Equity and liabilities [Abstract]	
Equity [Abstract]	
Equity attributable to owners of parent [Abstract]	
Equity share capital	8,10,000
Other equity	-14,721.18
Total equity attributable to owners of parent	7,95,278.82
Non controlling interest	0
Total equity	7,95,278.82
Liabilities [Abstract]	
Non-current liabilities [Abstract]	
Non-current financial liabilities [Abstract]	
Borrowings, non-current	0
Trade payables, non-current	0
Other non-current financial liabilities	0
Total non-current financial liabilities	0
Provisions, non-current	647.77
Deferred tax liabilities (net)	0
Deferred government grants, Non-current	0
Other non-current liabilities	0
Total non-current liabilities	647.77
Current liabilities [Abstract]	

Current financial liabilities [Abstract]	
Borrowings, current	0
Trade payables, current	(C) 8,265.92
Other current financial liabilities	84,596.2
Total current financial liabilities	92,862.12
Other current liabilities	2,940.28
Provisions, current	1,624.99
Current tax liabilities	0
Deferred government grants, Current	0
Total current liabilities	97,427.39
Liabilities directly associated with assets in disposal group classified as held for sale	0
Total liabilities	98,075.16
Total equity and liabilities	8,93,353.98

### Footnotes

(A) Including Income Tax Assets (Net)

(B) Fixed Deposits with original maturity for more than 3 months but less than 12 months and with maturity of less than 12 months at balance sheet date

(C) Trade Payables and Trade Payables to related party

## [210000] Statement of profit and loss

### Earnings per share [Table]

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]	Equity shares 1 [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Statement of profit and loss [Abstract]		
Earnings per share [Abstract]		
Earnings per share [Line items]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -0.15	[INR/shares] -0.15
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -0.15	[INR/shares] -0.15
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -0.15	[INR/shares] -0.15
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -0.15	[INR/shares] -0.15

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

	<b>10/02/2017 to 31/03/2018</b>
Statement of profit and loss [Abstract]	
Income [Abstract]	
Revenue from operations	54,268.47
Other income	14,012.73
Total income	68,281.2
Expenses [Abstract]	
Cost of materials consumed	0
Purchases of stock-in-trade	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0
Employee benefit expense	21,169.98
Finance costs	173.91
Depreciation, depletion and amortisation expense	29,178.45
Expenditure on production, transportation and other expenditure pertaining to exploration and production activities	0
Other expenses	26,492.45
Total expenses	77,014.79
Profit before exceptional items and tax	-8,733.59
Exceptional items before tax	0
Total profit before tax	-8,733.59
Tax expense [Abstract]	
Current tax	19.17
Deferred tax	-696.04
Total tax expense	-676.87
Total profit (loss) for period from continuing operations	-8,056.72
Total profit (loss) for period	-8,056.72
Comprehensive income OCI components presented net of tax [Abstract]	
Whether company has other comprehensive income OCI components presented net of tax	No
Other comprehensive income net of tax [Abstract]	
Total other comprehensive income	-613.26
Total comprehensive income	-8,669.98
Comprehensive income OCI components presented before tax [Abstract]	
Whether company has comprehensive income OCI components presented before tax	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	-828.73
Other comprehensive income that will not be reclassified to profit or loss, before tax	-828.73
Total other comprehensive income, before tax	-828.73
Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss [Abstract]	
Income tax relating to remeasurements of defined benefit plans of other comprehensive income	-215.47
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	-215.47
Total other comprehensive income	-613.26
Total comprehensive income	-8,669.98
Earnings per share explanatory [TextBlock]	
Earnings per share [Abstract]	
Basic earnings per share [Abstract]	
Basic earnings (loss) per share from continuing operations	[INR/shares] -0.15
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -0.15
Diluted earnings per share [Abstract]	
Diluted earnings (loss) per share from continuing operations	[INR/shares] -0.15
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -0.15

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

..(1)

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

Components of equity [Axis]	Equity [Member]	Equity attributable to the equity holders of the parent [Member]	Reserves [Member]	Retained earnings [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 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	-8,056.72	-8,056.72	-8,056.72	-8,056.72
Changes in comprehensive income components	-613.26	-613.26	-613.26	-613.26
Total comprehensive income	-8,669.98	-8,669.98	-8,669.98	-8,669.98
Other changes in equity [Abstract]				
Other additions to reserves	0	0	0	0
Deductions to reserves [Abstract]				
Other deductions to reserves	6,051.2	6,051.2	6,051.2	6,051.2
Total deductions to reserves	6,051.2	6,051.2	6,051.2	6,051.2
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0	0	0	0
Total appropriations for dividend, dividend tax and retained earnings	0	0	0	0
Other changes in equity, others	0	0	0	0
Total other changes in equity	-6,051.2	-6,051.2	-6,051.2	-6,051.2
Total increase (decrease) in equity	-14,721.18	-14,721.18	-14,721.18	-14,721.18
Other equity at end of period	-14,721.18	-14,721.18	-14,721.18	-14,721.18

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

..(2)

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

Components of equity [Axis]	Other retained earning [Member]
	10/02/2017 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	-8,056.72
Changes in comprehensive income components	-613.26
Total comprehensive income	-8,669.98
Other changes in equity [Abstract]	
Other additions to reserves	0
Deductions to reserves [Abstract]	
Other deductions to reserves	(A) 6,051.2
Total deductions to reserves	6,051.2
Appropriations for dividend, dividend tax and general reserve [Abstract]	
Other appropriations	0
Total appropriations for dividend, dividend tax and retained earnings	0
Other changes in equity, others	0
Total other changes in equity	-6,051.2
Total increase (decrease) in equity	-14,721.18
Other equity at end of period	-14,721.18

## (A) Share issue expenses

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

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

	<b>10/02/2017 to 31/03/2018</b>
Statement of cash flows [Abstract]	
Whether cash flow statement is applicable on company	Yes
Cash flows from used in operating activities [Abstract]	
Profit before tax	-8,733.59
Adjustments for reconcile profit (loss) [Abstract]	
Adjustments for finance costs	173.91
Adjustments for decrease (increase) in trade receivables, current	-30,636.84
Adjustments for other financial assets, current	(A) -1,713
Adjustments for increase (decrease) in trade payables, current	17,244.01
Adjustments for depreciation and amortisation expense	29,178.45
Adjustments for other financial liabilities, current	(B) 72,000
Adjustments for interest income	14,012.73
Total adjustments for reconcile profit (loss)	72,233.8
Net cash flows from (used in) operations	63,500.21
Income taxes paid (refund)	3,939.64
Net cash flows from (used in) operating activities	59,560.57
Cash flows from used in investing activities [Abstract]	
Purchase of property, plant and equipment	(C) 3,50,606.24
Purchase of intangible assets under development	5,192.88
Purchase of goodwill	1,18,769.34
Purchase of other long-term assets	(D) 3,50,226.36
Cash advances and loans made to other parties	(E) 35,250
Interest received	7,825.49
Net cash flows from (used in) investing activities	-8,52,219.33
Cash flows from used in financing activities [Abstract]	
Proceeds from issuing other equity instruments	(F) 8,10,000
Interest paid	173.91
Other inflows (outflows) of cash	(G) -6,051.21
Net cash flows from (used in) financing activities	8,03,774.88
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	11,116.12
Net increase (decrease) in cash and cash equivalents	11,116.12
Cash and cash equivalents cash flow statement at end of period	11,116.12

**Footnotes**

(A) Other financial and non-financial assets

(B) Deposit from Repository Participants

(C) Purchase of tangible and intangible PPE including CWIP

(D) Investment in fixed deposits

(E) Advance against Comlive ePledge Business Transfer Agreement

(F) Issue of Equity Share Capital in cash &amp; Issue of Equity Share Capital against Business Transfer Agreement

(G) Share issue expenses

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

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

	<b>10/02/2017 to 31/03/2018</b>
Disclosure of significant accounting policies [TextBlock]	As stated below:-
Description of accounting policy for borrowing costs [TextBlock]	Textual information (30) [See below]
Description of accounting policy for cash flows [TextBlock]	Cash flows are reported using the indirect method. The cash flows from operating, investing and financing activities of the Company are segregated.
Description of accounting policy for determining components of cash and cash equivalents [TextBlock]	Textual information (31) [See below]
Description of accounting policy for earnings per share [TextBlock]	Textual information (32) [See below]
Description of accounting policy for employee benefits [TextBlock]	Textual information (33) [See below]
Description of accounting policy for fair value measurement [TextBlock]	Textual information (34) [See below]
Description of accounting policy for financial assets [TextBlock]	Textual information (35) [See below]
Description of accounting policy for financial instruments [TextBlock]	A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity
Description of accounting policy for financial liabilities [TextBlock]	Textual information (36) [See below]
Description of accounting policy for foreign currency translation [TextBlock]	Textual information (37) [See below]
Description of accounting policy for functional currency [TextBlock]	Textual information (38) [See below]
Description of accounting policy for impairment of non-financial assets [TextBlock]	Textual information (39) [See below]
Description of accounting policy for income tax [TextBlock]	Textual information (40) [See below]
Description of accounting policy for intangible assets other than goodwill [TextBlock]	Textual information (41) [See below]
Description of accounting policy for non-current assets or disposal groups classified as held for sale [TextBlock]	Textual information (42) [See below]
Description of accounting policy for property, plant and equipment [TextBlock]	Textual information (43) [See below]
Description of accounting policy for provisions [TextBlock]	Textual information (44) [See below]
Description of accounting policy for reclassification of financial instruments [TextBlock]	This being the first year of operations of the Company, previous year's figures are not available.
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (45) [See below]

<p>Description of other accounting policies relevant to understanding of financial statements [TextBlock]</p>	<p>Rounding of amounts</p> <p>All amounts disclosed in the Restated Financial Information and notes have been rounded off to the nearest thousands, unless otherwise stated.</p>
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## Textual information (30)

### Description of accounting policy for borrowing costs [Text Block]

Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying asset are capitalized as part of cost of such asset. Other borrowing costs are recognized as an expense in the period in which they are incurred.

Borrowing costs consists of interest and other costs that an entity incurs in connection with the borrowing of funds.

## Textual information (31)

### Description of accounting policy for determining components of cash and cash equivalents [Text Block]

Cash and Cash equivalents includes cash on hand, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

## Textual information (32)

### Description of accounting policy for earnings per share [Text Block]

Basic and diluted earnings per share is computed by dividing the net profit attributable to equity shareholders for the year, by weighted average number of equity shares outstanding during the year.

(i) Basic earnings per share

Basic earnings per share is calculated by dividing:

- the profit attributable to owners of the company

- by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year.

(ii) Diluted earnings per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

- the after income tax effect of interest and other financing costs associated with dilutive potential equity shares, and

- the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

## Textual information (33)

### Description of accounting policy for employee benefits [Text Block]

#### Short-term obligations

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are measured at the amounts expected to be paid when the liabilities are settled. Short term employee benefits are recognised in Statement of profit and loss in the period in which the related service is rendered. The liabilities are presented as current employee benefit obligations in the Standalone Statement of Assets and Liabilities.

#### Other long-term employee benefit obligations

The liabilities for earned leave are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The benefits are discounted using the appropriate market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. Remeasurements as a result of experience adjustments and changes in actuarial assumptions are recognised in profit or loss.

The obligations are presented as current liabilities in the Standalone Statement of Assets and Liabilities since the company does not have an unconditional right to defer settlement for at least twelve months after the reporting period, regardless of when the actual settlement is expected to occur.

#### Post-employment obligations

The Company operates the following post-employment schemes:

- a. defined benefit plans such as gratuity, and
- b. defined contribution plans such as provident fund.

#### Defined benefit Plan

##### - Gratuity obligations

The Company has maintained a Group Gratuity Cum Life Assurance Scheme with the Life Insurance Corporation of India (LIC) towards which it annually contributes a sum determined by LIC. The liability or asset recognised in the Standalone Statement of Assets and Liabilities in respect of defined benefit gratuity plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by actuaries using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to yields on government securities at the end of the reporting period that have terms approximating to the terms of the related obligation.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the Standalone Statement of Assets and Liabilities.

Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised immediately in profit or loss as past service cost.

#### Defined Contribution Plan

##### - Provident fund

Retirement benefits in the form of Provident Fund are a defined contribution scheme and the contributions are charged to the Statement of Profit and Loss of the year when the contributions to the respective funds are due. There are no obligations other than the contribution payable to the provident fund.

#### Compensated Absences

- Short Term compensated absences:- They are provided on estimated basis.

- Long Term compensated absences:- They are provided on actuarial valuation basis. This actuarial valuation is done as per projected unit credit method.

## Textual information (34)

### **Description of accounting policy for fair value measurement [Text Block]**

The Company measures financial instruments, such as, derivatives at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

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

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

The Company categorizes assets and liabilities measured at fair value into one of three levels as follows:

- Level 1 - Quoted (unadjusted)

This hierarchy includes financial instruments measured using quoted prices.

- Level 2

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.

Level 2 inputs include the following:

- a) quoted prices for similar assets or liabilities in active markets.
- b) quoted prices for identical or similar assets or liabilities in markets that are not active.
- c) inputs other than quoted prices that are observable for the asset or liability.
- d) Market - corroborated inputs.

- Level 3

They are unobservable inputs for the asset or liability reflecting significant modifications to observable related market data or Company's assumptions about pricing by market participants. Fair values are determined in whole or in part using a valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data.

## Textual information (35)

### Description of accounting policy for financial assets [Text Block]

#### Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. Purchases or sales of financial assets that require delivery of assets within a time frame are recognized on the trade date, i.e., the date that the Company commits to purchase or sell the asset.

#### Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in following categories based on business model of the entity:

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

#### Debt instruments at amortized cost

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

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

After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate (EIR) method.

#### Debt instrument at FVTOCI

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

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

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

#### Debt instrument at FVTPL

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

In addition, the Company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch'). The Company has not designated any debt instrument as at FVTPL.

Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L.

Investment in subsidiaries, joint ventures and associates

Investment in subsidiaries, joint ventures and subsidiaries are carried at cost in the separate financial statements.

Equity investments

All equity investments are measured at fair value. Equity instruments, the Company may make an irrevocable election to present in other comprehensive income subsequent changes in the fair value. The Company makes such election on an instrument by-instrument basis. The classification is made on initial recognition and is irrevocable

If the Company decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. This amount is not recycled from OCI to P & L, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L.

Trade receivables

Trade receivables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment.

Cash and Cash equivalents

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

De-recognition

A financial asset is de-recognized only when:

- The Company has transferred the rights to receive cash flows from the financial asset or
- Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the Company has transferred an asset, it evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is de- recognized.

Where the Company has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is de-recognised if the company has not retained control of the financial asset. Where the company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

Impairment of financial assets

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

- i. Financial assets that are debt instruments, and are measured at amortized cost e.g., loans, debt securities, deposits, trade receivables and bank balance.
- ii. Financial assets that are debt instruments and are measured as at FVTOCI.
- iii. Lease receivables under Ind AS 17
- iv. Trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 11 and Ind AS 18
- v. Loan commitments which are not measured as at FVTPL
- vi. Financial guarantee contracts which are not measured as at FVTPL

The Company follows 'simplified approach' for recognition of impairment loss allowance on:

- Trade receivables or contract revenue receivables; and
- All lease receivables resulting from transactions within the scope of Ind AS 17.

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss (P&L).

## Textual information (36)

### Description of accounting policy for financial liabilities [Text Block]

#### Classification as debt or equity

Financial liabilities and equity instruments issued by the company are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

#### Initial recognition and measurement

Financial liabilities are recognised when the company becomes a party to the contractual provisions of the instrument. Financial liabilities are initially measured at the amortised cost unless at initial recognition, they are classified as fair value through profit and loss.

#### Subsequent measurement

Financial liabilities are subsequently measured at amortised cost using the effective interest rate method. Financial liabilities carried at fair value through profit or loss are measured at fair value with all changes in fair value recognised in the statement of profit and loss.

#### Contributed equity

Equity shares are classified as equity. Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax, from the proceeds.

#### Trade and other payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of financial period which are unpaid. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognized initially at their fair value and subsequently measured at amortised cost using the effective interest method.

#### Loans and borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the EIR method. Gains and losses are recognized in profit or loss when the liabilities are derecognized as well as through the EIR amortization process.

#### Financial guarantee contracts

Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognised less cumulative amortisation.

#### Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires.

## Textual information (37)

### **Description of accounting policy for foreign currency translation [Text Block]**

Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates at the dates of the transactions.

Any income or expense on account of exchange difference between the date of transaction and on settlement or on translation is recognized in the profit and loss account as income or expense.

## Textual information (38)

### **Description of accounting policy for functional currency [Text Block]**

Functional and presentation currency

Items included in the Financial Information of the Company are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The Financial Information are presented in Indian currency (INR), which is the Company's functional and presentation currency.

## Textual information (39)

### **Description of accounting policy for impairment of non-financial assets [Text Block]**

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use.

Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets.

When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used.

Impairment losses of continuing operations are recognized in the statement of profit and loss.

A previously recognized impairment loss (except for goodwill) is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized. The reversal is limited to the carrying amount of the asset.

## Textual information (40)

### Description of accounting policy for income tax [Text Block]

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses, if any.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the Standalone Financial statement. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

Deferred tax assets are recognised for all deductible temporary differences and unused tax losses only if it is probable that future taxable amount will be available to utilise those temporary differences and losses. At each reporting date the Company reassesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax assets to the extent that it has become probable that sufficient future taxable income will be available against which such deferred tax assets can be realized.

Deferred tax liabilities are not recognized for temporary differences between the carrying amount and tax bases of investments in subsidiaries, branches and associates and interest in joint arrangements where the Company is able to control the timing of the reversal of the temporary differences and it is probable that the differences will not reverse in the foreseeable future.

Deferred tax assets are not recognised for temporary differences between the carrying amount and tax bases of investments in subsidiaries, associates and interest in joint arrangements where it is not probable that the differences will reverse in the foreseeable future and taxable profit will not be available against which the temporary difference can be utilised.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Current and deferred tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively.

Minimum alternate tax (MAT) paid in a year is charged to the statement of profit and loss as current tax. The company recognizes MAT credit available as an asset only to the extent it is probable that the company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the company recognizes MAT credit as an asset on Accounting for Credit Available in respect of Minimum Alternate Tax under the Income-tax Act, 1961, the said asset is created by way of credit to the Statement of Profit and Loss and shown as "MAT Credit Entitlement". The Company reviews the "MAT credit entitlement" asset at each reporting date and writes down the asset to the extent that it is not probable that the company will pay normal tax during the specified period.

Dividend distribution tax paid on the dividends is recognized consistently with the presentation of the transaction that creates the income tax consequence.

## Textual information (41)

### Description of accounting policy for intangible assets other than goodwill [Text Block]

#### i. Intangible assets

##### Recognition of intangible assets

##### a. Computer software

Purchase of computer software used for the purpose of operations is capitalized. However, any expenses on software support, maintenance, upgrade etc. payable periodically is charged to the Statement of Profit & Loss.

Costs capitalised are amortized on a straight line basis over its expected useful life based on management's estimate.

Development costs that are directly attributable to the design and testing of identifiable and unique software products controlled by the Company are recognized as intangible assets when the following criteria are met:

- it is technically feasible to complete the software so that it will be available for use
- management intends & has ability to complete the software and use or sell it
- software will be able to generate probable future economic benefits
- software are available, and the expenditure attributable to the software during its development can be reliably measured.

Capitalized development costs are recorded as intangible assets and amortized from the point at which the asset is available for use. Intangible assets are amortized over its expected useful life.

The carrying value of computer software costs is reviewed for impairment annually when the asset is not yet in use, and otherwise when events or changes in circumstances indicate that the carrying value may not be recoverable.

Intangible Assets acquired as a part of Business Transfer Agreement (BTA) for transfer of Comtrack Business Undertaking from National Commodity & Derivatives Exchange Limited (NCDEX) to the Company are stated in the financial statement at the written down value of the assets in the books of NCDEX and are depreciated over the remaining useful life of the assets.

Intangible Assets	Valued on the basis of	Basis of Amortization
Comtrack Trademarks	Reverse Royalty Approach	Amortized over a period of seven years
Commercials Rights - Comtrack Participants	Multi-period Excess Earnings Approach	Amortized over a period of seven years
Computer Software	Replacement Cost Approach	Amortized over a period of five years

Tested for

Goodwill	Aggregated the fair values of assets acquired reduced the amount of total consideration paid for acquisition of the business by the aggregate fair value of assets net of fair value of liabilities.	impairment on an annual basis
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#### De-recognition of intangible assets

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

#### Intangible assets under development

All costs incurred in development, are initially capitalized as Intangible assets under development - till the time these are either transferred to Intangible Assets on completion or expensed as Software Development cost (including allocated depreciation) as and when determined of no further use.

## Textual information (42)

### **Description of accounting policy for non-current assets or disposal groups classified as held for sale [Text Block]**

Non-current assets & disposal Company's classified as held for sale are measured at the lower of carrying amount and fair value less costs to sell.

Property, Plant and Equipment (PPE) and intangible assets are not depreciated or amortized once classified as held for sale.

## Textual information (43)

### **Description of accounting policy for property, plant and equipment [Text Block]**

Property, Plant and Equipment (PPE) and intangible assets are not depreciated or amortized once classified as held for sale.

PPE are stated at actual cost less accumulated depreciation and impairment loss. Actual cost is inclusive of freight, installation cost, duties, taxes and other incidental expenses for bringing the asset to its working conditions for its intended use (net of CENVAT / GST) and any cost directly attributable to bring the asset into the location and condition necessary for it to be capable of operating in the manner intended by the Management. It include professional fees and borrowing costs for qualifying assets.

Significant Parts of an item of PPE having different useful lives & material value or other factors are accounted for as separate components. All other repairs and maintenance costs are recognized in the statement of profit and loss as incurred.

Depreciation of these PPE commences when the assets are ready for their intended use. Depreciation on subsequent expenditure on PPE arising on account of capital improvement or other factors is provided for prospectively over the remaining useful life.

Depreciation is provided on straight line method over the useful life of the assets.

Fixed assets having an original cost less than or equal to Rs. 5,000 individually are fully depreciated in the year of purchase or installation.

Leasehold improvement is amortized over the renewable period of lease subject to a maximum of 60 months.

The residual value of all assets is taken to be "NIL".

The estimated useful lives and residual values are reviewed on an annual basis and if necessary, changes in estimates are accounted for prospectively.

Assets held under finance leases are depreciated over their expected useful lives on the same basis as owned assets or over the shorter of the assets useful life and the lease term if there is an uncertainty that the company will obtain ownership at the end of the lease term.

An item of PPE is de-recognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of PPE is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in the Statement of Profit and Loss.

PPE acquired as a part of Business Transfer Agreement (BTA) for transfer of Comtrack Business Undertaking from National Commodity & Derivatives Exchange Limited (NCDEX) to the Company are stated in the financial statement at the written down value of the assets in the books of NCDEX and are depreciated over the remaining useful life of the assets.

## Textual information (44)

### **Description of accounting policy for provisions [Text Block]**

Provisions for legal claims and discounts/ incentives are recognised when the Company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognised for future operating losses.

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

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

Contingent liabilities are disclosed in the Financial Statements by way of notes to accounts, unless possibility of an outflow of resources embodying economic benefit is remote.

Contingent assets are disclosed in the Financial Statements by way of notes to accounts when an inflow of economic benefits is probable.

## Textual information (45)

### **Description of accounting policy for recognition of revenue [Text Block]**

Revenue is recognized to the extent that it is probable that economic benefits will flow to the Company and the revenue can be reliably measured.

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of allowances, incentives, GST and amounts collected on behalf of third parties.

#### Transaction charges

Transaction charges are recognised as income on transaction date basis.

#### Comtrack Charges

Comtrack charges are recognized when a transaction for Fresh deposit, Ownership transfer, Client negotiated Trade (Off market transaction), Pledge creation/ closure/invocation is entered by client.

#### Interest Income

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

#### Dividends

Dividend income is recognized when the Company's right to receive payment is established by the reporting date.

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

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

	<b>10/02/2017 to 31/03/2018</b>
Disclosure of corporate information notes and other explanatory information [TextBlock]	Textual information (46) [See below]
Statement of Ind AS compliance [TextBlock]	Textual information (47) [See below]
Whether there is any departure from Ind AS	No
Whether there are reclassifications to comparative amounts	No
Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [TextBlock]	Textual information (48) [See below]
Disclosure of significant accounting policies [TextBlock]	As stated below:-
Explanation of measurement bases used in preparing financial statements [TextBlock]	Textual information (49) [See below]
Description of other accounting policies relevant to understanding of financial statements [TextBlock]	Rounding of amounts  A l l amounts disclosed in the Restated Financial Information and notes have been rounded off to the nearest thousands, unless otherwise stated.

**Textual information (46)****Disclosure of corporate information notes and other explanatory information [Text Block]**

National E-Repository Limited ('the Company' or "the Repository" or "NERL") is incorporated to provide Repository services having received a permanent Certificate of Registration Warehousing Development and Regulatory Authority (WDRA). The core functions of a repository as envisaged by WDRA are to ensure enabling safe and accurate creation, storage, maintenance and cancellation of electronic Negotiable Warehouse Receipts, enabling the transfer, pledge or removal of the pledge, e-auction of electronic Negotiable Warehouse Receipts, enabling electronic holding of warehouse receipts issued by warehouses to facilitate transfer, pledge or removal of the pledge, e-auction of the receipts. The Company was incorporated on February 10, 2017, under the provisions of the Companies Act, 2013. NERL is regulated by Warehousing Development and Regulatory Authority. NERL is subjected to various laws of the land like the Warehousing (Development and Regulation) Act, 2007.

The financial statements are approved for issue by the Company's Board of Directors on May 18, 2018.

**Textual information (47)****Statement of Ind AS compliance [Text Block]**

The financial statements as at and for the period ended March 31, 2018 have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 and Companies (India Accounting Standards) Amendment Rules, 2016. The operations of the Company has been started from September 26, 2017 on receipt of permanent Certificate of Registration from WDRA. This being the first year of operation of the Company, the financial statements have been prepared for the period from February 10, 2017 (date of incorporation) to March 31, 2018 hence previous year numbers are not available. These financial statements of the Company have been prepared in accordance with Ind AS.

## Textual information (48)

### **Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [Text Block]**

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification.

An asset is treated as current when it is:

- i. Expected to be realised or intended to be sold or consumed in normal operating cycle
- ii. Held primarily for the purpose of trading, or
- iii. Expected to be realised within twelve months after the reporting period other than for (i) above, or
- iv. Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period
- v. Current asset also include current portion of non-current financial asset.

All other assets are classified as non-current.

A liability is current when:

- i. It is expected to be settled in normal operating cycle
- ii. It is held primarily for the purpose of trading
- iii. It is due to be settled within twelve months after the reporting period other than for (i) above, or
- iv. There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

## Textual information (49)

### Explanation of measurement bases used in preparing financial statements [Text Block]

The Standalone Financial Statements have been prepared on the historical cost basis except for the followings:

- i. certain financial assets and liabilities and contingent consideration that is measured at fair value;
- ii. assets held for sale measured at fair value less cost to sell;
- iii. defined benefit plans plan assets measured at fair value;

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

The Standalone Financial Statements are presented in Indian Rupees in lakhs and all values are rounded to the nearest lakhs except where otherwise stated.

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

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

	<b>10/02/2017 to 31/03/2018</b>
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
Disclosure of voluntary change in accounting policy [TextBlock]	
Whether there is any voluntary change in accounting policy	No
Disclosure of changes in accounting estimates [TextBlock]	
Whether there are changes in accounting estimates during the year	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 Thousands of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Plant and equipment [Member]		Other plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned and leased assets [Member]	Owned assets [Member]	Owned and leased assets [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight line Method	Straight line Method	Straight line Method	Straight line Method
Useful lives or depreciation rates, property, plant and equipment	over the useful life of the assets	over the useful life of the assets	over the useful life of the assets	over the useful life of the assets
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 Thousands of INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]	Furniture and fixtures [Member]		Computer equipments [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]	Owned assets [Member]	Owned and leased assets [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight line Method	Straight line Method	Straight line Method	Straight line Method
Useful lives or depreciation rates, property, plant and equipment	over the useful life of the assets	over the useful life of the assets	over the useful life of the assets	over the useful life of the assets
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 Thousands of INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]	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 and leased assets [Member]	Owned assets [Member]	Owned and leased assets [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight line Method	Straight line Method	Straight line Method	Straight line Method
Useful lives or depreciation rates, property, plant and equipment	over the useful life of the assets	over the useful life of the assets	over the useful life of the assets	over the useful life of the assets
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 Thousands 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]
	<b>10/02/2017 to 31/03/2018</b>
Disclosure of additional information about property plant and equipment [Abstract]	
Disclosure of additional information about property plant and equipment [Line items]	
Depreciation method, property, plant and equipment	Straight line Method
Useful lives or depreciation rates, property, plant and equipment	over the useful life of the assets
Whether property, plant and equipment are stated at revalued amount	No

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			Plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	3,836.99	3,836.99		2,404.55
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-673.8		673.8	-570.79
Total Depreciation property plant and equipment	-673.8		673.8	-570.79
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	0	0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0	0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0	0	0
Total disposals and retirements, property, plant and equipment	0	0	0	0
Total increase (decrease) in property, plant and equipment	3,163.19	3,836.99	673.8	1,833.76
Property, plant and equipment at end of period	3,163.19	3,836.99	673.8	1,833.76

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

..(2)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 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	2,404.55		2,404.55	2,404.55
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		570.79	-570.79	
Total Depreciation property plant and equipment		570.79	-570.79	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	0	0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0	0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0	0	0
Total disposals and retirements, property, plant and equipment	0	0	0	0
Total increase (decrease) in property, plant and equipment	2,404.55	570.79	1,833.76	2,404.55
Property, plant and equipment at end of period	2,404.55	570.79	1,833.76	2,404.55

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

..(3)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]	Other plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 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		2,404.55	2,404.55	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	570.79	-570.79		570.79
Total Depreciation property plant and equipment	570.79	-570.79		570.79
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	0	0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0	0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0	0	0
Total disposals and retirements, property, plant and equipment	0	0	0	0
Total increase (decrease) in property, plant and equipment	570.79	1,833.76	2,404.55	570.79
Property, plant and equipment at end of period	570.79	1,833.76	2,404.55	570.79

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

..(4)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 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	2,404.55	(A) 2,404.55		14.62
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-570.79		(B) 570.79	-1.01
Total Depreciation property plant and equipment	-570.79		570.79	-1.01
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	0	0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0	0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0	0	0
Total disposals and retirements, property, plant and equipment	0	0	0	0
Total increase (decrease) in property, plant and equipment	1,833.76	2,404.55	570.79	13.61
Property, plant and equipment at end of period	1,833.76	2,404.55	570.79	13.61

(A) Servers and Networks

(B) Servers and Networks

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

..(5)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 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	14.62		14.62	14.62
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		1.01	-1.01	
Total Depreciation property plant and equipment		1.01	-1.01	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	0	0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0	0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0	0	0
Total disposals and retirements, property, plant and equipment	0	0	0	0
Total increase (decrease) in property, plant and equipment	14.62	1.01	13.61	14.62
Property, plant and equipment at end of period	14.62	1.01	13.61	14.62

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

..(6)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]	Computer equipments [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 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		1,001.78	1,001.78	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1.01	-66.66		66.66
Total Depreciation property plant and equipment	1.01	-66.66		66.66
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	0	0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0	0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0	0	0
Total disposals and retirements, property, plant and equipment	0	0	0	0
Total increase (decrease) in property, plant and equipment	1.01	935.12	1,001.78	66.66
Property, plant and equipment at end of period	1.01	935.12	1,001.78	66.66

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

..(7)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			Other property, plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 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	1,001.78	1,001.78		416.04
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-66.66		66.66	-35.34
Total Depreciation property plant and equipment	-66.66		66.66	-35.34
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	0	0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0	0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0	0	0
Total disposals and retirements, property, plant and equipment	0	0	0	0
Total increase (decrease) in property, plant and equipment	935.12	1,001.78	66.66	380.7
Property, plant and equipment at end of period	935.12	1,001.78	66.66	380.7

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

..(8)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 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	416.04		416.04	416.04
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		35.34	-35.34	
Total Depreciation property plant and equipment		35.34	-35.34	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	0	0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0	0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0	0	0
Total disposals and retirements, property, plant and equipment	0	0	0	0
Total increase (decrease) in property, plant and equipment	416.04	35.34	380.7	416.04
Property, plant and equipment at end of period	416.04	35.34	380.7	416.04

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

..(9)

Unless otherwise specified, all monetary values are in Thousands 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 and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 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		Telecommunication Equipments	Telecommunication Equipments	Telecommunication Equipments
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		416.04	416.04	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	35.34	-35.34		35.34
Total Depreciation property plant and equipment	35.34	-35.34		35.34
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	0	0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0	0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0	0	0
Total disposals and retirements, property, plant and equipment	0	0	0	0
Total increase (decrease) in property, plant and equipment	35.34	380.7	416.04	35.34
Property, plant and equipment at end of period	35.34	380.7	416.04	35.34

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

..(10)

Unless otherwise specified, all monetary values are in Thousands 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]	Accumulated depreciation and impairment [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 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	Telecommunication Equipments	Telecommunication Equipments	Telecommunication Equipments
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	416.04	416.04	
Depreciation, property, plant and equipment [Abstract]			
Depreciation recognised in profit or loss	-35.34		35.34
Total Depreciation property plant and equipment	-35.34		35.34
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]			
Increase (decrease) through other changes, property, plant and equipment	0	0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0	0
Disposals and retirements, property, plant and equipment [Abstract]			
Disposals, property, plant and equipment	0	0	0
Total disposals and retirements, property, plant and equipment	0	0	0
Total increase (decrease) in property, plant and equipment	380.7	416.04	35.34
Property, plant and equipment at end of period	380.7	416.04	35.34

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

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

	10/02/2017 to 31/03/2018
Disclosure of impairment of assets [TextBlock]	
Disclosure of impairment loss and reversal of impairment loss [TextBlock]	
Whether there is any impairment loss or reversal of impairment loss during the year	No
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

### [400700] Notes - Investment property

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

	<b>10/02/2017 to 31/03/2018</b>
Disclosure of investment property [TextBlock]	
Disclosure of detailed information about investment property [TextBlock]	
Depreciation method, investment property, cost model	-
Useful lives or depreciation rates, investment property, cost model	-

### [400800] Notes - Goodwill

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

..(1)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Disclosure of reconciliation of changes in goodwill [Abstract]			
Disclosure of reconciliation of changes in goodwill [Line items]			
Changes in goodwill [Abstract]			
Acquisitions through business combinations, goodwill	1,18,769.34	1,18,769.34	
Impairment loss recognised in profit or loss, goodwill	0		0
Increase (decrease) through transfers and other changes, Goodwill [Abstract]			
Increase (decrease) through other changes, goodwill	0	0	0
Total increase (decrease) through transfers and other changes, goodwill	0	0	0
Disposals and retirements, Goodwill [Abstract]			
Disposals, goodwill	0	0	0
Total disposals and retirements, goodwill	0	0	0
Total increase (decrease) in goodwill	1,18,769.34	1,18,769.34	0
Goodwill at end of period	1,18,769.34	1,18,769.34	0

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

	<b>10/02/2017 to 31/03/2018</b>
Disclosure of goodwill [TextBlock]	
Disclosure of reconciliation of changes in goodwill [Abstract]	
Changes in goodwill [Abstract]	
Acquisitions through business combinations, goodwill	1,18,769.34
Impairment loss recognised in profit or loss, goodwill	0
Increase (decrease) through transfers and other changes, Goodwill [Abstract]	
Increase (decrease) through other changes, goodwill	0
Total increase (decrease) through transfers and other changes, goodwill	0
Disposals and retirements, Goodwill [Abstract]	
Disposals, goodwill	0
Total disposals and retirements, goodwill	0
Total increase (decrease) in goodwill	1,18,769.34
Goodwill at end of period	1,18,769.34

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

..(1)

Unless otherwise specified, all monetary values are in Thousands 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]			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]	Accumulated amortization and impairment [Member]	Carrying amount [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 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	3,56,389.92	3,56,389.92		49,328
Amortisation other intangible assets	-28,504.65		28,504.65	-3,591
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0	0	0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0	0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0	0	0
Total Disposals and retirements, Other intangible assets	0	0	0	0
Total increase (decrease) in Other intangible assets	3,27,885.27	3,56,389.92	28,504.65	45,737
Other intangible assets at end of period	3,27,885.27	3,56,389.92	28,504.65	45,737

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

..(2)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 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	49,328		49,328	49,328
Amortisation other intangible assets		3,591	-3,591	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0	0	0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0	0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0	0	0
Total Disposals and retirements, Other intangible assets	0	0	0	0
Total increase (decrease) in Other intangible assets	49,328	3,591	45,737	49,328
Other intangible assets at end of period	49,328	3,591	45,737	49,328

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

..(3)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]	Trade marks [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 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		49,328	49,328	
Amortisation other intangible assets	3,591	-3,591		3,591
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0	0	0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0	0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0	0	0
Total Disposals and retirements, Other intangible assets	0	0	0	0
Total increase (decrease) in Other intangible assets	3,591	45,737	49,328	3,591
Other intangible assets at end of period	3,591	45,737	49,328	3,591

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

..(4)

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

Classes of other intangible assets [Axis]	Trade marks [Member]			Computer software [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			Internally generated and other than internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]	Carrying amount [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 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	49,328	(A) 49,328		87,195.51
Amortisation other intangible assets	-3,591		3,591	-8,818
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0	0	0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0	0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0	0	0
Total Disposals and retirements, Other intangible assets	0	0	0	0
Total increase (decrease) in Other intangible assets	45,737	49,328	3,591	78,377.51
Other intangible assets at end of period	45,737	49,328	3,591	78,377.51

(A) Comtrack Trademarks

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

..(5)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		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]	Carrying amount [Member]	Gross carrying amount [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 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	87,195.51		87,195.51	87,195.51
Amortisation other intangible assets		8,818	-8,818	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0	0	0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0	0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0	0	0
Total Disposals and retirements, Other intangible assets	0	0	0	0
Total increase (decrease) in Other intangible assets	87,195.51	8,818	78,377.51	87,195.51
Other intangible assets at end of period	87,195.51	8,818	78,377.51	87,195.51

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

..(6)

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

Classes of other intangible assets [Axis]	Computer software [Member]	Licenses and franchise [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 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		3,081	3,081	
Amortisation other intangible assets	8,818	-314.01		314.01
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
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			
Total Disposals and retirements, Other intangible assets	0			
Total increase (decrease) in Other intangible assets	8,818	2,766.99	3,081	314.01
Other intangible assets at end of period	8,818	2,766.99	3,081	314.01

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

..(7)

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

Classes of other intangible assets [Axis]	Licenses and franchise [Member]			Licenses [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			Internally generated and other than internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]	Carrying amount [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 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	3,081	3,081		3,081
Amortisation other intangible assets	-314.01		314.01	-314.01
Total increase (decrease) in Other intangible assets	2,766.99	3,081	314.01	2,766.99
Other intangible assets at end of period	2,766.99	3,081	314.01	2,766.99

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

..(8)

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

Classes of other intangible assets [Axis]	Licenses [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]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 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	3,081		3,081	(A) 3,081
Amortisation other intangible assets		314.01	-314.01	
Total increase (decrease) in Other intangible assets	3,081	314.01	2,766.99	3,081
Other intangible assets at end of period	3,081	314.01	2,766.99	3,081

(A) Software Licenses

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

..(9)

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

Classes of other intangible assets [Axis]	Licenses [Member]	Other intangible assets [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 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		2,16,785.41	2,16,785.41	
Amortisation other intangible assets	314.01	-15,781.64		15,781.64
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	0
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	0
Total Disposals and retirements, Other intangible assets		0	0	0
Total increase (decrease) in Other intangible assets	314.01	2,01,003.77	2,16,785.41	15,781.64
Other intangible assets at end of period	314.01	2,01,003.77	2,16,785.41	15,781.64

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

..(10)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			Commercial contractual rights [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			Internally generated and other than internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]	Carrying amount [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 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	2,16,785.41	2,16,785.41		2,16,785.41
Amortisation other intangible assets	-15,781.64		15,781.64	-15,781.64
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0	0	0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0	0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0	0	0
Total Disposals and retirements, Other intangible assets	0	0	0	0
Total increase (decrease) in Other intangible assets	2,01,003.77	2,16,785.41	15,781.64	2,01,003.77
Other intangible assets at end of period	2,01,003.77	2,16,785.41	15,781.64	2,01,003.77

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

..(11)

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

Classes of other intangible assets [Axis]	Commercial contractual rights [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Sub classes of other intangible assets [Axis]	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]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 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	2,16,785.41		2,16,785.41	(A) 2,16,785.41
Amortisation other intangible assets		15,781.64	-15,781.64	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0	0	0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0	0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0	0	0
Total Disposals and retirements, Other intangible assets	0	0	0	0
Total increase (decrease) in Other intangible assets	2,16,785.41	15,781.64	2,01,003.77	2,16,785.41
Other intangible assets at end of period	2,16,785.41	15,781.64	2,01,003.77	2,16,785.41

(A) Commercials Rights - Comtrack Participants

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

..(12)

Unless otherwise specified, all monetary values are in Thousands 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]
	10/02/2017 to 31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]	
Disclosure of detailed information about other intangible assets [Line items]	
Reconciliation of changes in other intangible assets [Abstract]	
Changes in Other intangible assets [Abstract]	
Amortisation other intangible assets	15,781.64
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]	
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
Total Disposals and retirements, Other intangible assets	0
Total increase (decrease) in Other intangible assets	15,781.64
Other intangible assets at end of period	15,781.64

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

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	Brands and trade marks [Member]		Trade marks [Member]
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Internally generated and other than internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]	Internally generated and other than internally generated intangible assets [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight line basis	Straight line basis	Straight line basis	Straight line basis
Useful lives or amortisation rates, other intangible assets	Total	Amortized over a period of seven years	Amortized over a period of seven years	Amortized over a period of seven years
Whether other intangible assets are stated at revalued amount	No	No	No	No

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

..(2)

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

Classes of other intangible assets [Axis]	Trade marks [Member]	Computer software [Member]		Licenses and franchise [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	Internally generated and other than internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]	Internally generated and other than internally generated intangible assets [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight line basis	Straight line basis	Straight line basis	Straight line basis
Useful lives or amortisation rates, other intangible assets	Amortized over a period of seven years	Amortized over a period of five years	Amortized over a period of five years	Over its expected useful life
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 Thousands of INR

Classes of other intangible assets [Axis]	Licenses and franchise [Member]	Licenses [Member]		Other intangible assets [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	Internally generated and other than internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]	Internally generated and other than internally generated intangible assets [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight line basis	Straight line basis	Straight line basis	Straight line basis
Useful lives or amortisation rates, other intangible assets	Over its expected useful life	Over its expected useful life	Over its expected useful life	Amortized over a period of seven years
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 Thousands of INR

Classes of other intangible assets [Axis]	Other intangible assets [Member]	Commercial contractual rights [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	Internally generated and other than internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Disclosure of additional information about other intangible assets [Abstract]			
Disclosure of additional information about other intangible assets [Line items]			
Amortisation method, other intangible assets	Straight line basis	Straight line basis	Straight line basis
Useful lives or amortisation rates, other intangible assets	Amortized over a period of seven years	Amortized over a period of seven years	Amortized over a period of seven years
Whether other intangible assets are stated at revalued amount	No	No	No

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

	<b>10/02/2017 to 31/03/2018</b>
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

### [401000] Notes - Biological assets other than bearer plants

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

	<b>10/02/2017 to 31/03/2018</b>
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	-
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	-

### [611100] Notes - Financial instruments

#### Disclosure of financial liabilities [Table]

..(1)

Unless otherwise specified, all monetary values are in Thousands 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]
	<b>31/03/2018</b>
Disclosure of financial liabilities [Abstract]	
Disclosure of financial liabilities [Line items]	
Financial liabilities	92,862.12
Financial liabilities, at fair value	0

#### Disclosure of financial assets [Table]

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]	Other financial assets at amortised cost class [Member]	Other financial assets at amortised cost class 1 [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]	Financial assets, category [Member]	Financial assets, category [Member]	Financial assets at amortised cost, category [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	4,32,093.03	4,32,093.03	30,636.84	30,636.84
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Total Financial Assets at Amortised Cost	Total Financial Assets at Amortised Cost	Trade receivables	Trade receivables

**Disclosure of financial assets [Table]**

..(2)

Unless otherwise specified, all monetary values are in Thousands 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]	
	Financial assets, category [Member]	Financial assets at amortised cost, category [Member]	Financial assets, category [Member]	Financial assets at amortised cost, category [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	11,116.12	11,116.12	3,00,226.36	3,00,226.36
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Cash and Cash equivalents	Cash and Cash equivalents	Bank balances other than Cash and Cash equivalents	Bank balances other than Cash and Cash equivalents

**Disclosure of financial assets [Table]**

..(3)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 4 [Member]		Other financial assets at amortised cost class 5 [Member]	
	Financial assets, category [Member]	Financial assets at amortised cost, category [Member]	Financial assets, category [Member]	Financial assets at amortised cost, category [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	50,000	50,000	1,719.36	1,719.36
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Non-Current Bank Balances	Non-Current Bank Balances	Others Non-Financial	Others Non-Financial

**Disclosure of financial assets [Table]**

..(4)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 6 [Member]	
	Financial assets, category [Member]	Financial assets at amortised cost, category [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	38,394.35	38,394.35
Financial assets, at fair value	0	0
Description of other financial assets at amortised cost class	Other Financial assets	Other Financial assets

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

	<b>10/02/2017 to 31/03/2018</b>
Disclosure of financial instruments [TextBlock]	
Disclosure of detailed information about financial instruments [TextBlock]	Textual information (50) [See below]
Disclosure of financial assets [TextBlock]	
Disclosure of financial assets [Abstract]	
Disclosure of financial liabilities [TextBlock]	
Disclosure of financial liabilities [Abstract]	
Disclosure of nature and extent of risks arising from financial instruments [TextBlock]	Textual information (51) [See below]
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 (50)

**Disclosure of detailed information about financial instruments [Text Block]**

Financial Instruments by category

31-Mar-18	Rs in thousands		
Particulars	FVPL	FVOCI	Amortised Cost
<b>Financial Assets</b>			
<b>Investments</b>			
- Mutual Funds	-	-	-
Trade receivables	-	-	30,636.84
Cash and Cash equivalents	-	-	11,116.12
Bank balances other than Cash and Cash equivalents	-	-	3,00,226.36
- Non-Current Bank Balances	-	-	50,000.00
- Others Non-Financial	-	-	1,719.36
Other Financial assets	-	-	38,394.35
<b>Total</b>	<b>-</b>	<b>-</b>	<b>4,32,093.02</b>
<b>Financial Liabilities</b>			
Trade Payables	-	-	8,265.92
Deposit from Repository Participants	-	-	72,000.00
Other financial liabilities	-	-	12,596.20
<b>Total</b>	<b>-</b>	<b>-</b>	<b>92,862.12</b>

## Textual information (51)

### Disclosure of nature and extent of risks arising from financial instruments [Text Block]

The Company's business activities expose it to a variety of financial risks, namely liquidity risk, market risks and credit risk. The Company's senior management has the overall responsibility for the establishment and oversight of the Company's risk management framework.

The Company has developed a Risk Management Policy in accordance with the provisions of the Companies Act, 2013. It establishes various levels of accountability and overview within the Company, while vesting identified managers with responsibility for each significant risk. Risk Management policy has been formulated with an aim to (a) Overseeing the Company's risk management process and controls, risk tolerance (b) Setting strategic plans and objectives for risk management and review of risk assessment of the Company (c) Review the Company's risk appetite and strategy relating to key risks, including credit risk, liquidity and funding risk, market risk, product risk and reputational risk as well as the guidelines, policies and processes for monitoring and mitigating such risks.

The Treasury department activities are designed to:

- protect the Company's financial results and position from financial risks
- maintain market risks within acceptable parameters, while optimising returns; and
- protect the Company's financial investments, while maximising returns.

The Treasury department is responsible to maximise the return on companies internally generated funds.

#### A. MANAGEMENT OF LIQUIDITY RISK

Liquidity risk is the risk that the Company will face in meeting its obligations associated with its financial liabilities. The Company's approach to managing liquidity is to ensure that it will have sufficient funds to meet its liabilities when due without incurring unacceptable losses. In doing this, management considers both normal and stressed conditions.

The Company's treasury department regularly monitors the rolling forecasts to ensure it has sufficient cash on an on-going basis to meet operational needs. Any short term surplus cash generated by the operating entities, over and above the amount required for working capital management and other operational requirements, is retained as cash and cash equivalents (to the extent required) and any excess is invested in fixed deposits to optimise the cash returns on investments while ensuring sufficient liquidity to meet its liabilities.

Particulars	Carrying amount	Less than 12 months	More than 12months	Rs in Thousands
				Total
As at 31st March 2018				
Trade payables	8,265.92	8,265.92	-	8,265.92
Deposit from Repository Participants	72,000.00	72,000.00	-	72,000.00
Other financial liabilities	12,596.20	12,596.20	-	12,596.20

#### B. MANAGEMENT OF CREDIT RISK

Credit risk is the risk of financial loss to the Company if a customer or counter-party fails to meet its contractual obligations.

Concentrations of credit risk with respect to trade receivables are limited, due to the Company's customer base being large and diverse

Trade receivables

All trade receivables are reviewed and assessed for default on a periodic basis. Based on historical experience of collecting receivables, supported by the level of default, our assessment of credit risk is low. Accordingly, our provision for expected credit loss on trade receivable is not material."

Other financial assets

The Company maintains exposure in cash and cash equivalents, term deposits with banks.

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

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

	<b>10/02/2017 to 31/03/2018</b>
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]	
Net cash flows from (used in) operating activities, continuing operations	59,560.57
Net cash flows from (used in) operating activities, discontinued operations	0
Net cash flows from (used in) operating activities	59,560.57
Net cash flows from (used in) investing activities, continuing operations	-8,52,219.33
Net cash flows from (used in) investing activities, discontinued operations	0
Net cash flows from (used in) investing activities	-8,52,219.33
Net cash flows from (used in) financing activities, continuing operations	8,03,774.88
Net cash flows from (used in) financing activities, discontinued operations	0
Net cash flows from (used in) financing activities	8,03,774.88

**[400100] Notes - Equity share capital****Disclosure of shareholding more than five per cent in company [Table]**

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]	Shareholder 1 [Member]	Shareholder 2 [Member]	Shareholder 3 [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Type of share	Unquoted	Unquoted	Unquoted	Unquoted
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	Unquoted	Unquoted	Unquoted	Unquoted
Name of shareholder		NATIONAL COMMODITY AND DERIVATIVES EXCHANGE LIMITED	National Bank for Agriculture and Rural Development (NABARD)	ICICI BANK LIMITED
CIN of shareholder		U51909MH2003PLC140116		L65190GJ1994PLC021012
Permanent account number of shareholder		AABCN7696K	AAACT4020G	
Country of incorporation or residence of shareholder		INDIA	INDIA	INDIA
Number of shares held in company		[shares] 5,44,51,000	[shares] 1,05,30,000	[shares] 80,19,000
Percentage of shareholding in company		67.22%	13.00%	9.90%

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]
Name of shareholder [Axis]	Shareholder 4 [Member]
	10/02/2017 to 31/03/2018
Type of share	Unquoted
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	Unquoted
Name of shareholder	State Bank of India
Permanent account number of shareholder	AAACS8577K
Country of incorporation or residence of shareholder	INDIA
Number of shares held in company	[shares] 80,00,000
Percentage of shareholding in company	9.88%

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member] 10/02/2017 to 31/03/2018	Equity shares 1 [Member] 10/02/2017 to 31/03/2018
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share		Unquoted
Number of shares authorised	[shares] 10,00,00,000	[shares] 10,00,00,000
Value of shares authorised	10,00,000	10,00,000
Number of shares issued	[shares] 8,10,00,000	[shares] 8,10,00,000
Value of shares issued	8,10,000	8,10,000
Number of shares subscribed and fully paid	[shares] 8,10,00,000	[shares] 8,10,00,000
Value of shares subscribed and fully paid	8,10,000	8,10,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0
Total number of shares subscribed	[shares] 8,10,00,000	[shares] 8,10,00,000
Total value of shares subscribed	8,10,000	8,10,000
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 8,10,00,000	[shares] 8,10,00,000
Value of shares called	8,10,000	8,10,000
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	0
Calls unpaid by officers	0	0
Total calls unpaid by directors and officers	0	0
Calls unpaid by others	0	0
Total calls unpaid	0	0
Forfeited shares	0	0
Forfeited shares reissued	0	0
Value of shares paid-up	8,10,000	8,10,000
Par value per share		[INR/shares] 10
Amount per share called in case shares not fully called		[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued as rights	[shares] 2,59,50,000	(A) [shares] 2,59,50,000
Number of shares issued as other preferential allotment	[shares] 5,50,00,000	(B) [shares] 5,50,00,000
Number of other issues of shares	[shares] 50,000	[shares] 50,000
Total aggregate number of shares issued during period	[shares] 8,10,00,000	[shares] 8,10,00,000
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 8,10,00,000	[shares] 8,10,00,000
Number of shares outstanding at end of period	[shares] 8,10,00,000	[shares] 8,10,00,000
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of rights issue during period	2,59,500	2,59,500
Amount of other preferential allotment issue during period	5,50,000	5,50,000
Amount of other issues during period	500	500
Total aggregate amount of increase in equity share capital during period	8,10,000	8,10,000
Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	0
Other decrease in amount of shares	0	0
Total decrease in equity share capital during period	0	0
Total increase (decrease) in share capital	8,10,000	8,10,000
Equity share capital at end of period	8,10,000	8,10,000

Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 5,44,51,000	(C) [shares] 5,44,51,000
Shares in company held by ultimate holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 5,44,51,000	[shares] 5,44,51,000
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 2,32,66,600	(D) [shares] 2,32,66,600
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0
Type of share		Unquoted

(A) The Company issued 2,59,50,000 shares on Rights basis to National Commodity and Derivatives Exchange Limited (NCDEX) on March 31, 2017 making paid up capital of Rs. 26,00,00,000/-

(B) Allotment on preferential basis on June 29, 2017 2,60,00,000 shares and 2,90,00,000 shares on September 26, 2017

(C) National Commodity & Derivatives Exchange Limited (NCDEX)

(D) Company has issued 2,32,66,600 equity shares of Rs.10/- each fully paid up to NCDEX on September 26, 2017 for consideration other than cash pursuant to part consideration towards purchase of Comtrack business undertaking

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

	<b>10/02/2017 to 31/03/2018</b>
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (52) [See below]
Whether there are any shareholders holding more than five per cent shares in company	Yes
Number of persons on private placement of equity share	0
Number of shareholders of company	10
Number of allottees in case of preferential allotment	0
Whether reduction in capital done during year	No
Whether money raised from public offering during year	No

## Textual information (52)

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

Terms and rights attached to equity shares:-

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

- Company has issued 2,32,66,600 equity shares of Rs. 10/- each fully paid up to NCDEX on September 26, 2017 for consideration other than cash pursuant to part consideration towards purchase of Comtrack business undertaking.

**[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 Thousands of INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]	Other temporary differences [Member]	Other temporary differences 1 [Member]	Other temporary differences 2 [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	20,174.28	20,174.28	306.58	1,059.83
Deferred tax liabilities	19,262.76	19,262.76		
Net deferred tax liability (assets)	-911.52	-911.52	-306.58	-1,059.83
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	20,174.28	20,174.28	306.58	1,059.83
Net deferred tax liabilities	19,262.76	19,262.76		
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)	-696.05	-696.05	-306.58	-1,059.83
Deferred tax expense (income) recognised in profit or loss	-696.05	-696.05	-306.58	-1,059.83
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	-696.05	-696.05	-306.58	-1,059.83
Aggregated income tax relating to components of other comprehensive income	-215.47	-215.47	0	0
Total increase (decrease) in deferred tax liability (assets)	-911.52	-911.52	-306.58	-1,059.83
Deferred tax liability (assets) at end of period	-911.52	-911.52	-306.58	-1,059.83
Description of other temporary differences	Deferred Tax Assets (Net)	Deferred Tax Assets (Net)	Impact of Gratuity , Leave Encashment & Performance Bonus disallow u/s 43 B	Preliminary Expenses

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

..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 3 [Member]	Other temporary differences 4 [Member]	Other temporary differences 5 [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]			
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]			
Deferred tax assets and liabilities [Abstract]			
Deferred tax assets	215.47	18,592.4	
Deferred tax liabilities			19,262.76
Net deferred tax liability (assets)	-215.47	-18,592.4	19,262.76
Net deferred tax assets and liabilities [Abstract]			
Net deferred tax assets	215.47	18,592.4	
Net deferred tax liabilities			19,262.76
Deferred tax expense (income) [Abstract]			
Deferred tax expense (income)	0	-18,592.4	19,262.76
Deferred tax expense (income) recognised in profit or loss	0	-18,592.4	19,262.76
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	-18,592.4	19,262.76
Aggregated income tax relating to components of other comprehensive income	-215.47	0	0
Total increase (decrease) in deferred tax liability (assets)	-215.47	-18,592.4	19,262.76
Deferred tax liability (assets) at end of period	-215.47	-18,592.4	19,262.76
Description of other temporary differences	Remeasurement of defined benefit plans	Unabsorbed losses / depreciation	Fixed assets: Impact of difference between depreciation/ amortization charged for the financial reporting and tax depreciation

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

	<b>10/02/2017 to 31/03/2018</b>
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)	19.17
Adjustments for current tax of prior periods	0
Total current tax expense (income) and adjustments for current tax of prior periods	19.17
Deferred tax expense (income) relating to origination and reversal of temporary differences	-696.04
Total tax expense (income)	-676.87
Income tax relating to components of other comprehensive income [Abstract]	
Income tax relating to remeasurements of defined benefit plans of other comprehensive income	-215.47
Total aggregated income tax relating to components of other comprehensive income	-215.47
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	-8,733.58
Tax expense (income) at applicable tax rate	19.17
Other tax effects for reconciliation between accounting profit and tax expense (income)	-696.04
Total tax expense (income)	-676.87
Reconciliation of average effective tax rate and applicable tax rate [Abstract]	
Accounting profit	-8,733.58

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

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

	<b>10/02/2017 to 31/03/2018</b>
Disclosure of exploration and evaluation assets [TextBlock]	
Whether there are any exploration and evaluation activities	No

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

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

	<b>10/02/2017 to 31/03/2018</b>
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]	
Whether company has received any government grant or government assistance	No

**[401100] Notes - Subclassification and notes on liabilities and assets****Other current financial assets others [Table]**

..(1)

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

<b>Other current financial assets others [Axis]</b>	<b>Column1</b>	<b>Column2</b>	<b>Column3</b>
	<b>10/02/2017 to 31/03/2018</b>	<b>10/02/2017 to 31/03/2018</b>	<b>10/02/2017 to 31/03/2018</b>
Subclassification and notes on liabilities and assets [Abstract]			
Other current financial assets [Abstract]			
Other current financial assets others	2,849.63	35,250	294.72
Other current financial assets others [Abstract]			
Other current financial assets others [Line items]			
Description other current financial assets others	Interest accrued on bank deposits	Receivable from related party (Unsecured, considered good)	Others (Unsecured, considered good)
Other current financial assets others	2,849.63	35,250	294.72

**Other current financial liabilities, others [Table]**

..(1)

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

<b>Other current financial liabilities, others [Axis]</b>	<b>Column1</b>	<b>Column2</b>	<b>Column3</b>
	<b>10/02/2017 to 31/03/2018</b>	<b>10/02/2017 to 31/03/2018</b>	<b>10/02/2017 to 31/03/2018</b>
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	72,000	9,620.66	2,975.54
Other current financial liabilities, others [Abstract]			
Other current financial liabilities, others [Line items]			
Description of other current financial liabilities, others	Deposit from Repository Participants	Others - Creditors for Capital Expenditure	Others - Provision for Performance Based Incentive
Other current financial liabilities, others	72,000	9,620.66	2,975.54

**Other non-current financial assets, others [Table]**

..(1)

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

<b>Classification of other non-current financial assets others [Axis]</b>	<b>Column</b>
	<b>10/02/2017 to 31/03/2018</b>
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	(A) 50,000
Other non-current financial assets, others [Abstract]	
Other non-current financial assets, others [Line items]	
Description other non-current financial assets, others	Non current Bank Balances - Fixed Deposits with maturity for more than 12 months
Other non-current financial assets, others	(A) 50,000

**Footnotes**

(A) Earmarked deposits are restricted. These deposits are earmarked against performance guarantee given to WDRA as per their guidelines

**Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]
	<b>31/03/2018</b>
Subclassification and notes on liabilities and assets [Abstract]	
Inventories notes [Abstract]	
Classification of inventories [Abstract]	
Classification of inventories [Line items]	
Inventories	0

**Details of advances [Table]**

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			Current [Member]
	Prepaid expenses [Member]	Advance tax [Member]	Advance income tax paid [Member]	Prepaid expenses [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]	Unsecured considered good [Member]	Unsecured considered good [Member]	Unsecured considered good [Member]
	<b>31/03/2018</b>	<b>31/03/2018</b>	<b>31/03/2018</b>	<b>31/03/2018</b>
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	584.27	3,920.47	3,920.47	558.6
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	584.27	3,920.47	3,920.47	558.6
Total advance due by directors other officers or others	584.27	3,920.47	3,920.47	558.6
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

**Details of advances [Table]**

..(2)

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

Classification based on current non-current [Axis]	Current [Member]
Classification of advances [Axis]	Deposits with statutory authorities [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]
	10/02/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]	
Disclosure of notes on advances [Abstract]	
Disclosure of advances [Abstract]	
Disclosure of advances [Line items]	
Advances	275.4
Nature of other advance	Balance with GST Authorities
Details of advance due by directors other officers or others [Abstract]	
Advance due by directors	0
Advance due by other officers	0
Advance due by others	275.4
Total advance due by directors other officers or others	275.4
Details of advance due by firms or companies in which any director is partner or director [Abstract]	
Advance due by firms in which any director is partner	0
Advance due by private companies in which any director is director	0
Advance due by private companies in which any director is member	0
Total advance due by firms or companies in which any director is partner or director	0

**Disclosure of breakup of provisions [Table]**

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]	Current [Member]
	31/03/2018	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [Line items]		
Provisions [Abstract]		
Provisions for employee benefits [Abstract]		
Provision gratuity	0	678.32
Provision leave encashment	647.77	946.67
Provision other employee related liabilities	0	0
Total provisions for employee benefits	647.77	1,624.99
Provision for corporate tax [Abstract]		
Provision for other tax	0	0
Total provision for corporate tax	0	0
CSR expenditure provision	0	0
Total provisions	647.77	1,624.99

## Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]		
	Classification of assets based on security [Member]	Secured considered good [Member]	Unsecured considered good [Member]
	31/03/2018	31/03/2018	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]			
Disclosure of notes on trade receivables [Abstract]			
Subclassification of trade receivables [Abstract]			
Subclassification of trade receivables [Line items]			
Breakup of trade receivables [Abstract]			
Trade receivables, gross	30,636.84	11,095.91	19,540.93
Allowance for bad and doubtful debts	0	0	0
Total trade receivables	30,636.84	11,095.91	19,540.93
Details of trade receivables due by directors, other officers or others [Abstract]			
Trade receivables due by directors		0	0
Trade receivables due by other officers		0	0
Trade receivables due by others		11,095.91	19,540.93
Total trade receivables due by directors, other officers or others		11,095.91	19,540.93
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]			
Trade receivables due by firms in which any director is partner		0	0
Trade receivables due by private companies in which any director is director		0	0
Trade receivables due by private companies in which any director is member		0	0
Total trade receivables due by firms or companies in which any director is partner or director		0	0

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

	<b>10/02/2017 to 31/03/2018</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	
Interest income accrued	1,719.36
Total other non-current financial assets	51,719.36
Advances, non-current	4,504.74
Total other non-current assets	(A) 4,504.74
Inventory write-down	0
Reversal of inventory write-down	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]	
Fixed deposits with banks	8,063.99
Other balances with banks	3,052.13
Total balance with banks	11,116.12
Cash on hand	0
Total cash and cash equivalents	11,116.12
Bank balance other than cash and cash equivalents	(B) 3,00,226.36
Total cash and bank balances	3,11,342.48
Earmarked balances with banks	50,000
Balances held with banks to extent held against other commitments	(C) 50,000
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	50,000
Bank deposits with more than 12 months maturity	0
Total other current financial assets	38,394.35
Advances, current	834
Total other current assets	834
Total other non-current financial liabilities	0
Total other non-current liabilities	0
Current maturities of long-term debt	0
Current maturities of finance lease obligations	0
Interest accrued on borrowings	0
Interest accrued on public deposits	0
Interest accrued others	0
Unpaid dividends	0
Unpaid matured deposits and interest accrued thereon	0
Unpaid matured debentures and interest accrued thereon	0
Debentures claimed but not paid	0
Public deposit payable, current	0
Total other current financial liabilities	84,596.2
Advance received from customers	0
Total other advance	0
Security deposits refundable, current	0
Total deposits refundable current	0
Taxes payable other tax	(D) 2,940.28
Current liabilities portion of share application money pending allotment	0
Total other payables, current	2,940.28
Total other current liabilities	2,940.28

**Footnotes**

(A) Including Income Tax Assets (Net)

(B) Fixed Deposits with original maturity for more than 3 months but less than 12 months and with maturity of less than 12 months at balance sheet date

(C) These deposits are earmarked against performance guarantee given to WDRA as per their guidelines

(D) Statutory dues

**[401200] Notes - Additional disclosures on balance sheet****Details of shareholding pattern of promoters and public [Table]**

..(1)

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

Shareholding pattern of promoters and public [Axis]	Promoters [Member]	Public shareholding [Member]
Classification based on nationality or origin [Axis]	Indian [Member]	Indian [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Additional balance sheet notes [Abstract]		
Details of shareholding pattern of promoters and public [Abstract]		
Details of shareholding pattern of promoters and public [LineItems]		
Number of shares held by Indian	(A) [shares] 3	
Percentage of shares held by Indian	0.00%	
Number of shares held by banks		(B) [shares] 2,65,49,000
Percentage of shares held by banks		32.78%
Number of shares held by body corporate	(C) [shares] 5,44,50,997	
Percentage of shares held by body corporate	67.22%	
Total number of shares	[shares] 5,44,51,000	[shares] 2,65,49,000
Total of percentage shares	67.22%	32.78%

**Footnotes**

(A) 3 equity shares held by individuals jointly with NCDEX

(B) Banks/FI

(C) Including 3 shares held by 3 individuals as registered owners where NCDEX is the beneficial owner

**Details of disclosures required under MSMED Act 2006 [Table]**

..(1)

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

Micro small medium enterprises [Axis]	Column
	10/02/2017 to 31/03/2018
Additional balance sheet notes [Abstract]	
Details of disclosures required under MSMED Act 2006 [Abstract]	
Details of disclosures required under MSMED Act 2006 [Line items]	
Principal and interest due remaining unpaid [Abstract]	
Principal due remaining unpaid	0
Interest due remaining unpaid	0
Total principal and interest due remaining unpaid	0
Amount of interest paid under MSMED Act 2006	0
Amount of payments made to supplier beyond due date during year	0
Amount of interest due and payable for period	0
Amount of interest accrued and remaining unpaid at end of accounting year	0
Amount of further interest due and payable even in succeeding year	0
Maximum amount outstanding for period from micro small medium enterprises	0
Name supplier being micro small medium enterprises	(A) -

**Footnotes**

(A) There are no Micro, Small and Medium Enterprises, to whom the Company owes dues, which are outstanding for more than 30 days as at the Balance Sheet date. Further, the Company has neither paid nor has any amount payable towards interest to any Micro, Small and Medium Enterprises on the Balance Sheet date. The above information has been determined to the extent such parties have been identified on the basis of information available with the Company.

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

	<b>10/02/2017 to 31/03/2018</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (53) [See below]
Description of estimates and critical accounting estimates explanatory [TextBlock]	Textual information (54) [See below]
Additional balance sheet notes [Abstract]	
Contingent liabilities and commitments [Abstract]	
Classification of contingent liabilities [Abstract]	
Claims against company not acknowledged as debt	0
Guarantees	50,000
Other money for which company is contingently liable	0
Total contingent liabilities	(A) 50,000
Classification of commitments [Abstract]	
Estimated amount of contracts remaining to be executed on capital account and not provided for	0
Uncalled liability on shares and other investments partly paid	0
Other commitments	0
Total commitments	0
Total contingent liabilities and commitments	50,000
Details regarding dividends [Abstract]	
Amount of dividends proposed to be distributed to equity shareholders	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0
Amount of dividends proposed to be distributed to preference shareholders	0
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0
Arrears of fixed cumulative dividends on preference shares	0
Percentage of proposed dividend	0.00%
Details of disclosures required under MSMED Act 2006 [Abstract]	[Abstract]
Principal and interest due remaining unpaid [Abstract]	
Details of share capital held by foreign companies [Abstract]	
Percentage of share capital held by foreign company	0.00%
Value of share capital held by foreign company	0
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0
Details of shareholding pattern of promoters and public [Abstract]	
Number of shareholders promoters	10
Number of shareholders public	0
Total number of shareholders promoters and public	10
Details of provision made by nidhi companies [Abstract]	
Amount of provisions to be made on account of income reversal and non-performing assets remaining unrealised	0
Cumulative amount provided till previous year	0
Amount provided in current year	0
Balance amount to be provided	0
Details of deposits [Abstract]	
Deposits accepted or renewed during period	0
Deposits matured and claimed but not paid during period	0
Deposits matured and claimed but not paid	0
Deposits matured but not claimed	0
Interest on deposits accrued and due but not paid	0
Disclosure of equity share warrants [Abstract]	
Changes in equity share warrants during period [Abstract]	
Additions to equity share warrants during period	0
Deductions in equity share warrants during period	0
Total changes in equity share warrants during period	0
Equity share warrants at end of period	0
Breakup of equity share warrants [Abstract]	
Equity share warrants for existing members	0
Equity share warrants for others	0

Total equity share warrants	0
Details of share application money received and paid [Abstract]	
Share application money received during year	8,10,000
Share application money paid during year	0
Amount of share application money received back during year	0
Amount of share application money repaid returned back during year	0
Number of person share application money paid during year	0
Number of person share application money received during year	10
Number of person share application money paid as at end of year	0
Number of person share application money received as at end of year	0
Share application money received and due for refund	0
Disclosure of whether all assets and liabilities are registered with company	Yes
Details regarding cost records and cost audit[Abstract]	
Details regarding cost records [Abstract]	
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No
Details regarding cost audit [Abstract]	
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No
Net worth of company	7,95,278.82
Details of unclaimed liabilities [Abstract]	
Unclaimed share application refund money	0
Unclaimed matured debentures	0
Unclaimed matured deposits	0
Interest unclaimed amount	0
Financial parameters balance sheet items [Abstract]	
Investment in subsidiary companies	0
Investment in government companies	0
Amount due for transfer to investor education and protection fund (IEPF)	0
Gross value of transactions with related parties	9,32,996.43
Number of warrants converted into equity shares during period	0
Number of warrants converted into preference shares during period	0
Number of warrants converted into debentures during period	0
Number of warrants issued during period (in foreign currency)	0
Number of warrants issued during period (INR)	0
Number of shareholders to whom shares are allotted under private placement during period	0

### Footnotes

(A) The Company is of the view that the above matters are not likely to have any impact on the financial position of the company

## Textual information (53)

### Disclosure of additional balance sheet notes explanatory [Text Block]

- In the opinion of the Management, the Current Assets, Loans and Advances have a value on realization in the ordinary course of business, at least equal to the amount at which they are stated in the Balance Sheet. The provision for all known liabilities is adequate and not in excess of what is required.

- In accordance with the relevant provisions of the Companies Act, 2013, the Company did not have any long term contracts as of March 31, 2018 including derivatives contracts for which there were any material foreseeable losses. The Company did not have any derivative contracts as at March 31, 2018.

- For the period from February 10, 2017 to March 31, 2018, the Company is not required to transfer any amount into the Investor Education & Protection Fund as required under relevant provisions of the Companies Act, 2013.

- The Company was incorporated on February 10, 2017. Accordingly, the financial data relates to the period of 13 months & 19 days and being the first year of company, corresponding previous year figure's are not available.

## Textual information (54)

### Description of estimates and critical accounting estimates explanatory [Text Block]

The preparation of financial statements requires the use of accounting estimates which, by definition, will seldom equal the actual results. Management also needs to exercise judgment in applying the accounting policies.

#### Critical accounting estimates and judgements

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

The areas involving critical estimates or judgements are:

Estimation of useful life of intangible assets Note - 3&4

Estimation of defined benefit obligation Note - 24

Estimation of contingent liabilities refer Note - 29

Estimates and judgments are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are believed to be reasonable under the circumstances.

#### Recent Accounting Pronouncement:

Ministry of Corporate Affairs ("MCA") through Companies (Indian Accounting Standards) Amendment Rules, 2018 has notified the new Standard Ind AS 115 "Revenue from Contracts with Customers" which is effective from April 1, 2018.

#### Ind AS 115 - Revenue from Contracts with Customers

The core principle of Ind AS 115 is that an entity should recognise revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Specifically, the standard introduces a 5-step approach to revenue recognition:

Step 1: Identify the contract(s) with a customer

Step 2: Identify the performance obligation in contract

Step 3: Determine the transaction price

Step 4: Allocate the transaction price to the performance obligations in the contract

Step 5: Recognise revenue when (or as) the entity satisfies a performance obligation

Under Ind AS 115, an entity recognises revenue when (or as) a performance obligation is satisfied, i.e. when 'control' of the goods or services underlying the particular performance obligation is transferred to the customer.

The standard permits two possible methods of transition:

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

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

The Company will adopt the standard on April 1, 2018 by using the cumulative catch-up transition method and accordingly comparatives for the year ending or ended March 31, 2018 will not be retrospectively adjusted. The effect on adoption of Ind AS 115 is expected to be insignificant.

Ind AS 21 - The effect of changes in Foreign Exchange rates

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

### [611800] Notes - Revenue

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

	<b>10/02/2017 to 31/03/2018</b>
Disclosure of revenue [TextBlock]	As stated below:-
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (55) [See below]

## Textual information (55)

### Description of accounting policy for recognition of revenue [Text Block]

Revenue is recognized to the extent that it is probable that economic benefits will flow to the Company and the revenue can be reliably measured.

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of allowances, incentives, GST and amounts collected on behalf of third parties.

#### Transaction charges

Transaction charges are recognised as income on transaction date basis.

#### Comtrack Charges

Comtrack charges are recognized when a transaction for Fresh deposit, Ownership transfer, Client negotiated Trade (Off market transaction), Pledge creation/ closure/invocation is entered by client.

#### Interest Income

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

#### Dividends

Dividend income is recognized when the Company's right to receive payment is established by the reporting date.

### [612400] Notes - Service concession arrangements

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

	<b>10/02/2017 to 31/03/2018</b>
Disclosure of service concession arrangements [TextBlock]	
Whether there are any service concession arrangements	No

### [612000] Notes - Construction contracts

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

	<b>10/02/2017 to 31/03/2018</b>
Disclosure of notes on construction contracts [TextBlock]	
Whether there are any construction contracts	No

**[612600] Notes - Employee benefits****Disclosure of sensitivity analysis for actuarial assumptions [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]		
Actuarial assumptions [Axis]	Actuarial assumption of discount rates [Member]	Actuarial assumption of expected rates of salary increases [Member]	Other material actuarial assumptions [Member]
Defined benefit plans categories [Axis]	Funded	Funded	Funded
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Disclosure of sensitivity analysis for actuarial assumptions [Abstract]			
Disclosure of sensitivity analysis for actuarial assumptions [Line items]			
Description of type of plan	Rate of Discounting	Rate of Salary Increase	Rate of Employer Turnover
Percentage of reasonably possible increase in actuarial assumption	1.00%	1.00%	1.00%
Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption	-131.79	139.95	-13.41
Percentage of reasonably possible decrease in actuarial assumption	1.00%	1.00%	1.00%
Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	143.38	-131.07	13

**Disclosure of defined benefit plans [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]
Defined benefit plans categories [Axis]	Funded
	10/02/2017 to 31/03/2018
Disclosure of defined benefit plans [Abstract]	
Disclosure of defined benefit plans [Line items]	
Description of type of plan	Gratuity
Surplus (deficit) in plan [Abstract]	
Defined benefit obligation, at present value	3,562.24
Plan assets, at fair value	2,883.92
Net surplus (deficit) in plan	-678.32
Actuarial assumption of discount rates	7.35%
Actuarial assumption of expected rates of salary increases	(A) 10.00%

**Footnotes**

(A) 10.00% p.a. for the next 5 years, 7.00% p.a. for the next 5 years, starting from the 6th year 5.00% p.a. thereafter, starting from the 11th year

**Disclosure of net defined benefit liability (assets) [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
	Present value of defined benefit obligation [Member]	Plan assets [Member]
Net defined benefit liability (assets) [Axis]		
Defined benefit plans categories [Axis]	Funded	Funded
	10/02/2017 to 31/03/2018	10/02/2017 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
Changes in net defined benefit liability (assets) [Abstract]		
Current service cost, net defined benefit liability (assets)	168.01	
Interest expense (income), net defined benefit liability (assets)	0	
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]		
Return on plan assets, net defined benefit liability (assets)		-80.14
Total loss (gain) on remeasurement, net defined benefit liability (assets)		-80.14
Contributions to plan, net defined benefit liability (assets) [Abstract]		
Contributions to plan by employer, net defined benefit liability (assets)		-318.42
Total contributions to plan, net defined benefit liability (assets)		-318.42
Increase (decrease) through other changes, net defined benefit liability (assets)	(A) 3,394.23	(B) 2,485.36
Total increase (decrease) in net defined benefit liability (assets)	3,562.24	2,883.92
Net defined benefit liability (assets) at end of period	3,562.24	2,883.92

(A) Liability transferred In/ Acquisition and Actuarial (Gains)/ Losses - Due to Experience

(B) Assets transferred In/ Acquisition

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

	10/02/2017 to 31/03/2018
Disclosure of employee benefits [TextBlock]	Textual information (56) [See below]
Disclosure of defined benefit plans [TextBlock]	
Whether there are any defined benefit plans	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]	
Disclosure of sensitivity analysis for actuarial assumptions [TextBlock]	

## Textual information (56)

### Disclosure of employee benefits [Text Block]

(a) Defined Contribution Plans - Amount recognised and included in Note 21 "Contribution to Provident and other funds" of Statement of Profit and Loss Rs. 815.56 thousands.

(b) Provision for Employee Benefit: Leave Encashment

	Rs. in Thousands
Particulars	31.03.2018
Carrying amount at the beginning of the period	-
Liability Transferred in by NCDEX	1,115.73
Amounts settled during the period from February 10, 2017 to March 31, 2018	-22.12
Amounts reversed during the period from February 10, 2017 to March 31, 2018	-
Provisions made during the period from February 10, 2017 to March 31, 2018	500.83
Carrying amount at the end of the period	1,594.44

(c) Gratuity: The Company has a defined benefit gratuity plan. Every employee who has completed five years or more and less than or equal to nine years of service gets a gratuity on departure at 15 days salary (last drawn salary) for each completed year of service. Every employee who has completed more than ten years of service gets a gratuity on departure at 26 days salary (last drawn salary) for each completed year of service.

Company has charged the Gratuity expense to Profit & Loss account based on the actuarial valuation of gratuity liability at the end of the year. The projected unit credit method used to show the position as at the reporting date is as under.

(i) Assumptions:

Particulars	For the period from February 10, 2017 to March 31, 2018
Discount Rate	7.35%
Rate of Return on Plan Assets	7.35%
Salary Escalation	10.00% p.a. for the next 5 years, 7.00% p.a. for the next 5 years, starting from the 6th year 5.00% p.a. thereafter, starting from the 11th year

Attrition Rate 20.00%

(ii) Change in defined benefit obligation:

	Rs. in Thousands
Particulars	31.03.2018
Liability at the beginning of the period	-
Interest cost	-
Current Service Cost	168.01
Liability transferred In/Acquisition	2,485.36
Benefits Paid	-
Actuarial (Gains)/Losses on Obligations - Due to Change in Demographic Assumptions	-
Actuarial (Gains)/Losses on Obligations - Due to Change in Financial Assumptions	-
Actuarial (Gains)/Losses - Due to Experience	908.87
Liability at the end of the period	3,562.24

(iii) Fair value of plan assets:

	Rs. in Thousands
Particulars	31.03.2018
Fair Value of plan assets at the beginning of the year	-
Interest Income	-
Expected return on plan assets	
Contributions	318.42
Assets transferred In/Acquisition	2,485.36
Benefits paid	

Return on Plan Assets, excluding interest Income 80.14

Actuarial gain / (loss) on Plan Assets

Fair Value of plan assets at the end of the year 2,883.92

(iv) Amount recognised in the Balance Sheet

Rs. in Thousands

Particulars 31.03.2018

(Present Value of Benefit Obligation at the end of the Period) -3,562.24

Fair Value of Plan Assets at the end of the Period 2,883.92

Funded Status (Surplus/ (Deficit)) -678.32

Net (liability) / asset recognised in the Balance Sheet -678.32

(v) Net Interest Cost for Current Period

Particulars For the period from February 10, 2017 to March 31, 2018

Interest Cost -

Interest Income -

Net Interest Cost for Current Period -

(vi) Expenses recognised in the Statement of Profit & Loss

Rs. in Thousands

Particulars For the period from February 10, 2017 to March 31, 2018

Current Service cost 168.01

Net Interest Cost -

Expenses recognised in the Statement of Profit & Loss 168.01

(vii) Expenses recognised in the Other Comprehensive Income

	Rs. in Thousands
Particulars	For the period from February 10, 2017 to March 31, 2018
Actuarial (Gains)/Losses on Obligation For the Period	908.87
Return on Plan Assets, Excluding Interest Income	-80.14
Change in Asset Ceiling	-
Net (Income)/Expense for the Period Recognized in OCI	828.73

(viii) Balance Sheet Reconciliation

	Rs. in Thousands
Particulars	For the period from February 10, 2017 to March 31, 2018
Opening Net Liability	-
Expenses Recognized in Statement of Profit or Loss	168.01
Expenses Recognized in OCI	828.73
Net (Liability)/Asset Transfer out	-
Employers Contribution	-318.42
Amount recognised in the Balance Sheet	678.32

(ix) Category of Assets

Particulars	31.03.2018
Insurer Managed Funds (Rs)	2,883.92
% of Insurer Managed Funds	100%
Total	2,883.92

## (x) Maturity Analysis of the Benefit Payments: From the Fund

	Rs. in Thousands
Particulars	31.03.2018
1st Following Year	616.96
2nd Following Year	548.28
3rd Following Year	497.73
4th Following Year	464.90
5th Following Year	440.03
Sum of Years 6 To 10	1,458.33
Sum of Years 11 and above	978.36

## (xi) Sensitivity Analysis

	Rs. in Thousands
Particulars	31.03.2018
Project Benefit Obligation on Current Assumptions	3,562.24
Delta Effect of + 1% Change in Rate of Discounting	-131.79
Delta Effect of - 1% Change in Rate of Discounting	143.38
Delta Effect of + 1% Change in Rate of Salary Increase	139.95
Delta Effect of - 1% Change in Rate of Salary Increase	-131.07
Delta Effect of + 1% Change in Rate of Employer Turnover	-13.41
Delta Effect of - 1% Change in Rate of Employer Turnover	13.00

Payments to and provision for employees includes the amount reimbursed by the company to NCDEX in respect of employees made available to the company upto September 25, 2017. Accordingly, necessary provisions as required for all retirement benefits and other long term employee benefits as per Ind AS 19 - Employee Benefits as notified under section 133 of the Act read with Companies (Indian Accounting Standards) Rules

2015 and Companies (Indian Accounting Standards) Rules 2016, are carried out by NCDEX in respect of employees made available to the company upto September 25, 2017. Subsequently, w.e.f September 26, 2017, liability towards all retirement benefits and other long term employee benefits was transferred to the Company along with the employees.

### [612800] Notes - Borrowing costs

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

	<b>10/02/2017 to 31/03/2018</b>
Disclosure of borrowing costs [TextBlock]	
Whether any borrowing costs has been capitalised during the year	No

**[700100] Notes - Key managerial personnels and directors remuneration and other information****Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

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

Key managerial personnels and directors [Axis]	CEO	CFO	CS1	CS2
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	(A) KEDAR VASANT DESHPANDE	(B) Amit Maheshkumar Pujara	(C) MANALI M PATANKAR	(D) SARITA HANUMANT MAGAR
Permanent account number of key managerial personnel or director	ADRPD0302J	AGHPP4993N	AZAPP2053P	ASRPM3476D
Date of birth of key managerial personnel or director	09/10/1970	06/05/1978	15/06/1990	30/05/1986
Designation of key managerial personnel or director	CEO	CFO	Company Secretary	Company Secretary
Qualification of key managerial personnel or director	B.E., Master in International Business Management	B.Com, CA	B.Com, ACS	B.Com, FCS, LL.B.
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	2,605.65	2,672.79	226.03	219.05
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	2,605.65	2,672.79	226.03	219.05
Sitting fees key managerial personnel or director	0	0	0	0
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	2,605.65	2,672.79	226.03	219.05

**Footnotes**

(A) Kedar Vasant Deshpande - Appointed w.e.f. 21/09/2017

(B) Amit Maheshkumar Pujara - Appointed w.e.f. 09/05/2017

(C) Manali Patankar - Appointed w.e.f. 09-05-2017 and Resigned w.e.f. 09-11-2017

(D) Sarita Hanumant Magar - Appointed w.e.f. 07/02/2018

**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(2)**

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

Key managerial personnels and directors [Axis]	Director1	Director2	Director3	Director4
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	(A) VIJAY K U M A R VENKATARAMAN	(B) SIRAJ HUSSAIN	(C) NAVNEET KUMAR ARORA	(D) SHANKARAN GOMATHY ADIKESAVAN
Director identification number of key managerial personnel or director	06651068	05346215	07943008	07950765
Permanent account number of key managerial personnel or director	AAVPV7760K	AAAPH5989H	AATPA6355R	AASPA5679B
Date of birth of key managerial personnel or director	04/07/1961	31/01/1956	04/09/1956	30/07/1962
Designation of key managerial personnel or director	Nominee Director	Director	Director	Director
Qualification of key managerial personnel or director	MBA, B.Tech	I.A.S.	M.Sc. (Zoology) Entomology , Ph.D. (Environmental Sciences), Additional M.Sc. Course SSAC (205) Ag. Chemicals from IARI, PG Diploma in Company Secretary	B.Sc, PGDJ, PGDE
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	0	0
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	0	0
Sitting fees key managerial personnel or director	0	250	250	120
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	250	250	120

**Footnotes**

(A) Vijay Kumar Venkataraman - Appointed w.e.f. 05/03/2018

(B) Siraj Hussain - Appointed w.e.f. 19/09/2017

(C) Navneet Kumar Arora - Appointed w.e.f. 19/09/2017

(D) Shankaran Gomathy Adikesavan - Appointed w.e.f. 28/09/2017

**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(3)**

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

Key managerial personnels and directors [Axis]	Director5	Director6	Director7	Director8
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	(A) KEDAR VASANT DESHPANDE	(B) SHANKAR ANANT PANDE	(C) RAJENDRAPRASAD SUBBANNA BENHALKAR	(D) SAMIR AMRIT SHAH
Director identification number of key managerial personnel or director	07962774	08007957	07689431	00912693
Permanent account number of key managerial personnel or director	ADRPD0302J	AJYPP2669R	AILPB7631D	BEUPS7327R
Date of birth of key managerial personnel or director	09/10/1970	01/02/1963	06/01/1971	18/10/1968
Designation of key managerial personnel or director	Managing Director	Director	Nominee Director	Nominee Director
Qualification of key managerial personnel or director	B.E., Master in International Business Management	Post Graduate in Soil Science	B.E. (Industrial Electronics), MBA (Finance) and Diploma In Marketing Management	MBA in Finance, a Mechanical Engineer and has completed an Advanced Management Program from Wharton
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	(E) [shares] 1	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	1,219.36	0	0	0
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	1,219.36	0	0	0
Sitting fees key managerial personnel or director	0	40	0	0
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	1,219.36	40	0	0

**Footnotes**

(A) Kedar Vasant Deshpande - Appointed w.e.f. 18/12/2017

(B) Shankar Anant Pande - Appointed w.e.f. 18/12/2017

(C) Rajendraprasad Subbanna Benhalkar - Appointed w.e.f. 10/02/2017 and Resigned w.e.f. 30-08-2018

(D) Samir Amrit Shah - Appointed w.e.f. 10/02/2017 and Resigned w.e.f. 22-01-2018

(E) Since NCDEX is the beneficial owner of the shares held in individual names

**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(4)**

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

Key managerial personnels and directors [Axis]	Director9	Director10	Director11	Director12
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	(A) SARAT CHANDRA MULUKUTLA	(B) RABI NARAYAN DAS	(C) ASHOK GULATI	(D) ANIRUDH KAMANI
Director identification number of key managerial personnel or director	07689449	03582925	07062601	07678378
Permanent account number of key managerial personnel or director		ABFPD9595H	AAHPG2183P	AFLPK3727N
Date of birth of key managerial personnel or director	18/10/1968	25/12/1946	11/05/1954	06/05/1969
Designation of key managerial personnel or director	Nominee Director	Director	Director	Director
Qualification of key managerial personnel or director	P.h.d, IIFT , BE	M.A. in Political Sciences, MPA degree from Harvard University USA, IAS (Retd.)	Masters in Economics and Philosophy in Agricultural Policy from Delhi School of Economics	Alumnus of St Thomas Boys School, Kolkata, qualified Chartered Accountant
Shares held by key managerial personnel or director	(E) [shares] 1	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	0	0
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	0	0
Sitting fees key managerial personnel or director	0	120	80	0
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	120	80	0

**Footnotes**

(A) Sarat Mulukutla - Appointed w.e.f. 10/02/2017 and Resigned w.e.f. 11-12-2017

(B) Rabi Narayan Das - Appointed w.e.f. 28-09-2017 and Resigned w.e.f. 03-05-2018

(C) Ashok Gulati - Appointed w.e.f. 28-09-2017 and Resigned w.e.f. 21-02-2018

(D) Anirudh Kamani - Appointed w.e.f. 28-09-2017 and Resigned w.e.f. 10-05-2018

(E) Since NCDEX is the beneficial owner of the shares held in individual names

**[612200] Notes - Leases**

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

	<b>10/02/2017 to 31/03/2018</b>
Disclosure of leases [TextBlock]	Company has not entered into long term non-cancellable operating leases hence disclosure requirement under Indian Accounting Standard 17 - "Leases" is not applicable.
Whether company has entered into any lease agreement	No
Whether any operating lease has been converted to financial lease or vice-versa	No

**[612300] Notes - Transactions involving legal form of lease**

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

	<b>10/02/2017 to 31/03/2018</b>
Disclosure of arrangements involving legal form of lease [TextBlock]	
Whether there are any arrangements involving legal form of lease	No

**[612900] Notes - Insurance contracts**

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

	<b>10/02/2017 to 31/03/2018</b>
Disclosure of insurance contracts [TextBlock]	
Whether there are any insurance contracts as per Ind AS 104	No

**[613100] Notes - Effects of changes in foreign exchange rates**

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

	<b>10/02/2017 to 31/03/2018</b>
Disclosure of effect of changes in foreign exchange rates [TextBlock]	
Whether there is any change in functional currency during the year	No
Description of presentation currency	INR

**[500100] Notes - Subclassification and notes on income and expenses**

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

	<b>10/02/2017 to 31/03/2018</b>
Subclassification and notes on income and expense explanatory [TextBlock]	
Disclosure of revenue from operations [Abstract]	
Disclosure of notes on revenue from operations explanatory [TextBlock]	Textual information (57) [See below]
Disclosure of revenue from operations for other than finance company [Abstract]	
Revenue from sale of products	0
Revenue from sale of services	54,268.47
Other operating revenues	0
Other operating revenues	0
Total revenue from operations other than finance company	54,268.47
Disclosure of revenue from operations for finance company [Abstract]	
Revenue from interest	0
Revenue from other financial services	0
Total revenue from operations finance company	0
Total revenue from operations	54,268.47
Disclosure of other operating revenues [Abstract]	
Other operating revenues [Abstract]	
Net gain/loss on foreign currency fluctuations treated as other operating revenue	0
Miscellaneous other operating revenues	0
Total other operating revenues	0
Total other operating revenues	0
Miscellaneous other operating revenues [Abstract]	
Miscellaneous other operating revenues	0
Disclosure of other income [Abstract]	
Interest income [Abstract]	
Interest income on current investments [Abstract]	
Interest on fixed deposits, current investments	12,394.48
Interest on other current investments	(A) 1,618.25
Total interest income on current investments	14,012.73
Interest income on non-current investments [Abstract]	
Interest on other non-current investments	0
Total interest income on non-current investments	0
Total interest income	14,012.73
Dividend income [Abstract]	
Dividend income current investments [Abstract]	
Dividend income current investments from others	0
Total dividend income current investments	0
Dividend income non-current investments [Abstract]	
Dividend income non-current investments from others	0
Total dividend income non-current investments	0
Total dividend income	0
Other non-operating income [Abstract]	
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]	
Other net gain (loss) on foreign currency fluctuations treated as other income	0
Total net gain/loss on foreign currency fluctuations treated as other income	0
Miscellaneous other non-operating income	0
Total other non-operating income	0
Total other income	14,012.73
Disclosure of finance cost [Abstract]	
Interest expense [Abstract]	

Interest expense other borrowings	(B) 119.61
Other interest charges	54.3
Total interest expense	173.91
Total finance costs	173.91
Employee benefit expense [Abstract]	
Salaries and wages	16,696.57
Managerial remuneration [Abstract]	
Remuneration to directors [Abstract]	
Salary to directors	0
Total remuneration to directors	0
Remuneration to manager [Abstract]	
Salary to manager	0
Total remuneration to manager	0
Total managerial remuneration	0
Contribution to provident and other funds [Abstract]	
Contribution to provident and other funds for others	815.56
Total contribution to provident and other funds	815.56
Staff welfare expense	534.51
Other employee related expenses	(C) 3,123.34
Total employee benefit expense	21,169.98
Depreciation, depletion and amortisation expense [Abstract]	
Depreciation expense	673.8
Amortisation expense	28,504.65
Total depreciation, depletion and amortisation expense	29,178.45
Breakup of other expenses [Abstract]	
Consumption of stores and spare parts	0
Power and fuel	0
Rent	0
Repairs to building	0
Repairs to machinery	0
Insurance	0
Rates and taxes excluding taxes on income [Abstract]	
Cost taxes other levies by government local authorities	747.38
Total rates and taxes excluding taxes on income	747.38
Information technology expenses	8,841.49
Travelling conveyance	1,447.1
Legal professional charges	2,148.06
Directors sitting fees	860
Registration filing fees	(D) 1,100
Advertising promotional expenses	383.06
Cost repairs maintenance other assets	0
Cost transportation [Abstract]	
Cost other transporting	0
Total cost transportation	0
Cost technical services	(E) 4,895.13
Impairment loss on financial assets [Abstract]	
Impairment loss on financial assets other	0
Total impairment loss on financial assets	0
Impairment loss on non financial assets [Abstract]	
Impairment loss on non-financial assets, others	0
Total impairment loss on non-financial assets	0
Net provisions charged [Abstract]	
Other provisions created	0
Total net provisions charged	0
Loss on disposal of intangible Assets	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0
Contract cost [Abstract]	
Site labour supervision cost contracts	0
Total contract cost	0
Payments to auditor [Abstract]	
Payment for audit services	500

Payment for taxation matters	150
Payment for other services	(F) 86
Total payments to auditor	736
Payments to cost auditor [Abstract]	
Payment for cost audit charges	0
Total payments to cost auditor	0
CSR expenditure	0
Miscellaneous expenses	(G) 5,334.23
Total other expenses	26,492.45
Breakup of expenditure on production, transportation and other expenditure pertaining to exploration and production activities [Abstract]	
Other expenditure pertaining to exploration and production activities	0
Total expenditure on production, transportation and other expenditure pertaining to exploration and production activities	0
Current tax [Abstract]	
Current tax pertaining to previous years	0
Current tax pertaining to current year	19.17
MAT credit recognised during year	0
Total current tax	19.17

### Footnotes

- (A) Interest on Security Deposits
- (B) Bank Charges
- (C) Deputation cost
- (D) Regulatory Fees - WDRA
- (E) Outsourcing Expenses & Space and Infrastructure charges
- (F) Certification matters
- (G) Preliminary Expenses & Other Expenses

## Textual information (57)

**Disclosure of notes on revenue from operations explanatory [Text Block]**

## Revenue from operations

Particulars	For the period from February 10, 2017 to March 31, 2018
	(Rs. in Thousands)
Sale of services	
Transaction charges for Client Negotiated Trade	20,848.44
Warehouse Billing	10,497.12
Pledge Fees	3,602.41
Space Occupancy Charges for WSP	5,655.98
Exchange Connectivity Fees	1,750.00
Transaction charges for Withdrawal Charges	3,228.95
Transaction charges for Booking	3,557.24
Transaction charges for Space Occupancy Charges	2,312.49
Transaction charges for Pledge	2,103.65
Transaction charges for AMC - Clearing Member	484.15
Transaction charges for Additional Physical Charges	34.55
Transaction charges for AMC	193.50
<b>Total</b>	<b>54,268.47</b>

**[613200] Notes - Cash flow statement**

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

	<b>10/02/2017 to 31/03/2018</b>
Disclosure of cash flow statement [TextBlock]	
Description of accounting policy for determining components of cash and cash equivalents [TextBlock]	Textual information (58) [See below]
Cash and cash equivalents cash flow statement	11,116.12
Cash and cash equivalents	11,116.12
Income taxes paid (refund), classified as operating activities	3,939.64
Total income taxes paid (refund)	3,939.64

**Textual information (58)****Description of accounting policy for determining components of cash and cash equivalents [Text Block]**

Cash and Cash equivalents includes cash on hand, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

**[500200] Notes - Additional information statement of profit and loss**

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

	<b>10/02/2017 to 31/03/2018</b>
Additional information on profit and loss account explanatory [TextBlock]	Textual information (59) [See below]
Inventory write-down	0
Reversal of inventory write-down	0
Net write-downs (reversals of write-downs) of inventories	0
Net write-downs (reversals of write-downs) of property, plant and equipment	0
Impairment loss recognised in profit or loss, trade receivables	0
Reversal of impairment loss recognised in profit or loss, trade receivables	0
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	0
Expense of restructuring activities	0
Reversal of provisions for cost of restructuring	0
Gains on disposals of non-current assets	0
Losses on disposals of non-current assets	0
Net gains (losses) on disposals of non-current assets	0
Gains on disposals of property, plant and equipment	0
Losses on disposals of property, plant and equipment	0
Net gains (losses) on disposals of property, plant and equipment	0
Gains on disposals of investment properties	0
Losses on disposals of investment properties	0
Net gains (losses) on disposals of investment properties	0
Gains on disposals of investments	0
Losses on disposals of investments	0
Net gains (losses) on disposals of investments	0
Gains (losses) on disposals of other non-current assets	0
Gain (loss) arising from difference between carrying amount of financial liability extinguished and consideration paid	0
Expense (income) on discontinued operations	0
Gains on litigation settlements	0
Losses on litigation settlements	0
Net gains (losses) on litigation settlements	0
Gains on change in fair value of derivatives	0
Losses on change in fair value of derivatives	0
Net gains (losses) on change in fair value of derivatives	0
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	-215.47
Total aggregated income tax relating to components of other comprehensive income	-215.47
Changes in inventories of finished goods	0
Changes in inventories of work-in-progress	0
Changes in inventories of stock-in-trade	0
Changes in other inventories	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0
Exceptional items before tax	0
Tax effect of exceptional items	0
Total exceptional items	0
Write down of inventories to net realizable value	0
Reversal of write down of inventories to net realizable value	0
Cost of restructuring of enterprise	0
Reversal of cost of restructuring of enterprise	0
Disposals of items of property, plant and equipment	0
Disposals of investments	0
Expenses on legislative changes having retrospective application	0

Income on legislative changes having retrospective application	0
Expense on litigation settlements	0
Income on litigation settlements	0
Other reversals of provisions	0
Dividends from subsidiary companies	0
Provisions for losses of subsidiary companies	0
Domestic sale manufactured goods	0
Domestic sale traded goods	0
Total domestic turnover goods, gross	0
Export sale manufactured goods	0
Export sale traded goods	0
Total export turnover goods, gross	0
Total revenue from sale of products	0
Domestic revenue services	54,268.47
Export revenue services	0
Total revenue from sale of services	54,268.47
Capital expenditure in foreign currency	0
Expenditure on corporate social responsibility activities as per guidelines	0
Gross value of transaction with related parties	9,32,996.43
Bad debts of related parties	0

## Textual information (59)

### Additional information on profit and loss account explanatory [Text Block]

- Expenditure in foreign currency (accrual basis)

Rs. in Thousands

Particulars For the period from February 10, 2017 to March 31, 2018

Technology expenses 95.37

- Earnings in foreign currency (accrual basis): Nil

### [611200] Notes - Fair value measurement

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

	10/02/2017 to 31/03/2018
Disclosure of fair value measurement [TextBlock]	Textual information (60) [See below]
Disclosure of fair value measurement of assets [TextBlock]	
Whether assets have been measured at fair value	No
Disclosure of fair value measurement of liabilities [TextBlock]	
Whether liabilities have been measured at fair value	No
Disclosure of fair value measurement of equity [TextBlock]	
Whether equity have been measured at fair value	No

## Textual information (60)

### Disclosure of fair value measurement [Text Block]

a. Fair value of the Company's financial assets that are measured at fair value on a recurring basis

Some of the Company's financial assets are measured at fair value at the end of each reporting period. The following table gives information about how the fair values of these financial assets are determined.

Financial assets/ financial liabilities	Fair value as at 31-03-2018	Fair value hierarchy	Valuation technique(s) and key input(s)
Nil	Nil	Nil	Nil

b. Fair value of financial assets and financial liabilities that are not measured at fair value (but fair value disclosures are required)

Management considers that the carrying amounts of financial assets and financial liabilities recognized in the financial statements except as per note a above approximate their fair values.

### [613300] Notes - Operating segments

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

	10/02/2017 to 31/03/2018
Disclosure of entity's operating segments [TextBlock]	Textual information (61) [See below]
Disclosure of reportable segments [TextBlock]	
Whether there are any reportable segments	No
Disclosure of major customers [TextBlock]	
Whether there are any major customers	No

## Textual information (61)

### Disclosure of entity's operating segments [Text Block]

Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker ("CODM") of the Company. The CODM, who is responsible for allocating resources and assessing performance of the operating segments, has been identified as the Managing Director and CEO of the Company. In the opinion of the management, as the Company's operations comprise of only repository of electronic balances and electronic Negotiable Warehouse Receipt and the activities incidental thereto within India, the disclosures required in terms of Indian Accounting Standard (Ind AS) 108 - "Operating Segment" are not applicable.

**[610700] Notes - Business combinations****Disclosure of reconciliation of changes in goodwill [Table]**

..(1)

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

Business combinations [Axis]	Column		
	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated impairment [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Disclosure of reconciliation of changes in goodwill [Abstract]			
Disclosure of reconciliation of changes in goodwill [Line items]			
Name of acquiree	Goodwill	Goodwill	Goodwill
Reconciliation of changes in goodwill [Abstract]			
Changes in goodwill [Abstract]			
Additional recognition, goodwill	1,18,769.34	1,18,769.34	0
Impairment loss recognised in profit or loss, goodwill	0	0	0
Total increase (decrease) in goodwill	1,18,769.34	1,18,769.34	0
Goodwill at end of period	1,18,769.34	1,18,769.34	0

**Disclosure of detailed information about business combination [Table]**

..(1)

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

Business combinations [Axis]	Column
	10/02/2017 to 31/03/2018
Disclosure of detailed information about business combination [Abstract]	
Disclosure of detailed information about business combination [Line items]	
Name of acquiree	Comtrack Business Undertaking of NCDEX
Date of acquisition	30/06/2017
Percentage of voting equity interests acquired	100.00%
Description of how acquirer obtained control of acquiree	Refer Textual Information
Acquisition-date fair value of total consideration transferred [Abstract]	
Cash transferred	2,28,334
Equity interests of acquirer	2,32,666
Number of instruments or interests issued or issuable	2,32,66,600
Total consideration transferred, acquisition-date fair value	4,61,000
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract]	
Financial assets recognised as of acquisition date	(A) 3,902.89
Identifiable intangible assets recognised as of acquisition date	(B) 4,57,808.28
Technology-based intangible assets recognised as of acquisition date	4,57,808.28
Financial liabilities recognised as of acquisition date	(C) 711.17
Net identifiable assets acquired (liabilities assumed)	4,61,000
Additional disclosures for amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [Abstract]	
Trade and other payables recognised as of acquisition date	711.17
Goodwill expected to be deductible for tax purposes	1,18,769.34
Name of acquiree	Comtrack Business Undertaking of NCDEX

(A) Trade Receivables

(B) Including Goodwill

(C) Trade Payables

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

	<b>10/02/2017 to 31/03/2018</b>
Disclosure of business combinations [TextBlock]	Textual information (62) [See below]
Whether there is any business combination	Yes
Disclosure of detailed information about business combinations [TextBlock]	
Disclosure of reconciliation of changes in goodwill [TextBlock]	
Whether there is any goodwill arising out of business combination	Yes
Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [TextBlock]	
Disclosure of acquired receivables [TextBlock]	
Whether there are any acquired receivables from business combination	No
Disclosure of contingent liabilities in business combination [TextBlock]	
Whether there are any contingent liabilities in business combination	No

## Textual information (62)

### Disclosure of business combinations [Text Block]

Pursuant to the Business Transfer Agreement (BTA) dated June 30, 2017 entered into by the Company and NCDEX, NCDEX has transferred its Comtrack Business Undertaking (undertaking) on a going concern basis by way of slump sale with effect from September 26, 2017 for a consideration of Rs. 4,61,000 thousands as per the independent valuation report. The consideration amounting to Rs. 232,666 thousands is paid in the form of equity shares of Rs. 10 each, Rs. 228,334 thousands by way of bank transfer. Considering the regularity requirement, transaction has been accounted based on fair valuation as the control by holding company, NCDEX is transitory in nature.

Since, the consideration paid is a lump sum price for the said acquisition, independent valuation has been done to identify and carry out the fair valuation in respect of the acquired assets, which would be, inter-alia, used for Purchase Price Allocation ("PPA"). PPA of the consideration paid for acquiring the Undertaking over the components of the Undertaking is as under:

Category	Amt in Rs.000
Intangible Assets	
Trademark	49,328.00
Commercial Rights	2,16,785.41
Computer Software	70,455.71
Computer Hardware & Servers	2,469.82
Net Working Capital	
Trade Receivables	3,902.89
Trade Payables	-711.17
Goodwill	1,18,769.34
Total Consideration	4,61,000.00

Further, as a part of BTA, NCDEX also transferred security deposit amounting to Rs. 72,000 thousands and Rs. 2,039.56 thousands towards employee benefits in respect of transferred employees to the Company.

The Company has paid Rs. 35,250 thousands to NCDEX e Markets Ltd (NeML) being 25% of the consideration of Comlive ePledge pursuant to Business Transfer Agreement. Subsequently, the Company has decided to terminate the said BTA. The advance has been shown as current financial asset since the amount is recoverable as per the terms of the BTA.

**[611500] Notes - Interests in other entities**

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

	<b>10/02/2017 to 31/03/2018</b>
Disclosure of interests in other entities [TextBlock]	
Disclosure of interests in subsidiaries [TextBlock]	
Disclosure of subsidiaries [TextBlock]	
Whether company has subsidiary companies	No
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No
Disclosure of interests in associates [TextBlock]	
Disclosure of associates [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No
Whether company has associates liquidated or sold during year	No
Disclosure of interests in joint arrangements [TextBlock]	
Disclosure of joint ventures [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No
Disclosure of interests in unconsolidated structured entities [TextBlock]	
Disclosure of unconsolidated structured entities [TextBlock]	
Whether there are unconsolidated structured entities	No
Disclosure of investment entities [TextBlock]	
Disclosure of information about unconsolidated subsidiaries [TextBlock]	
Whether there are unconsolidated subsidiaries	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]	
Whether there are unconsolidated structured entities controlled by investment entity	No

**[610800] Notes - Related party****Disclosure of transactions between related parties [Table]**

..(1)

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

Categories of related parties [Axis]	Parent [Member]	Key management personnel of entity or parent [Member]		
Related party [Axis]	Related1	Related2	Related3	Related4
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	NATIONAL COMMODITY AND DERIVATIVES EXCHANGE LIMITED	Kedar Deshpande - Managing Director & Chief Executive Officer	Rajendra Prasad Benhalkar (w.e.f. March 1, 2017)	Vijay Kumar (w.e.f. March 5, 2018)
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AABCN7696K	ADRPD0302J	AILPB7631D	AAVPV7760K
CIN of related party	U51909MH2003PLC140116			
Description of nature of transactions with related party	As stated below	As stated below	As stated below	As stated below
Description of nature of related party relationship	Holding company	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Services received related party transactions	(A) 3,123.34			
Revenue from rendering of services related party transactions	(B) 1,479.65			
Transfers under finance agreements from entity, related party transactions	(C) 4,61,000			
Transfers under finance agreements to entity, related party transactions	(D) 74,039.56			
Settlement of liabilities on behalf of entity by related party, related party transactions	(E) 21,581.46			
Other related party transactions expense	(F) 4,477.58	(G) 4,719.25	0	0
Other related party transactions income	(H) 3,368.25			
Other related party transactions contribution received	(I) 3,11,844			
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	470.62	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Footnotes**

(A) Salary paid for deputed staff

(B) Revenue from operations collected on behalf of the Company &amp; Transaction charges for AMC - Clearing Member collected on behalf of the Company

(C) Consideration for Business Transfer Agreement for transfer of Comtrack Business Undertaking

(D) Transfer of deposit from Repository Participants pursuant to BTA, Transfer of Employee benefits pursuant to BTA

(E) Reimbursement of various expenses incurred on our behalf

(F) Space and Infrastructure charges paid &amp; Interest paid on advances

(G) Short-term employee benefits and Post-employment benefits (As the liabilities for defined benefit plan are provided on actuarial basis for the Company as a whole, the amount pertaining to key managerial persons are not included)

(H) Exchange Connectivity Fees received &amp; Interest received on security deposit

(I) Issue of equity shares for cash

**Disclosure of transactions between related parties [Table]**

..(2)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	Related5	Related6	Related7	Related8
Related party [Axis]	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Samir Shah (from March 1, 2017 to March 5, 2018)	Sarat Mulukutla (from March 1, 2017 to December 18, 2017)	Navneet Arora (w.e.f. September 26, 2017)	Siraj Hussain (w.e.f. September 26, 2017)
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	BEUPS7327R	AAAAA1111A	AATPA6355R	AAAPH5989H
Description of nature of transactions with related party	As stated below	As stated below	As stated below	As stated below
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	0	0	(A) 250	(B) 250
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Footnotes**

(A) Director Sitting Fees

(B) Director Sitting Fees

**Disclosure of transactions between related parties [Table]**

..(3)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	Related9	Related10	Related11	Related12
Related party [Axis]	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Rabi Narayan Das (w.e.f. December 4, 2017 to May 3, 2018)	Ashok Gulati (w.e.f. December 4, 2017 to March 5, 2018)	S. Adikesavan (w.e.f. December 4, 2017)	Shankar Anant Pande (w.e.f. December 18, 2017)
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ABFPD9595H	AAHPG2183P	AASPA5679B	AJYPP2669R
Description of nature of transactions with related party	As stated below	As stated below	As stated below	As stated below
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) 120	(B) 80	(C) 120	(D) 40
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	72	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Footnotes**

- (A) Director Sitting Fees
- (B) Director Sitting Fees
- (C) Director Sitting Fees
- (D) Director Sitting Fees

**Disclosure of transactions between related parties [Table]**

..(4)

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

Categories of related parties [Axis]	Other related parties [Member]		
	Related13	Related14	Related15
Related party [Axis]	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	NCDEX E MARKETS LIMITED	NATIONAL COMMODITY CLEARING LIMITED	NCDEX INSTITUTE OF COMMODITY MARKETS AND RESEARCH
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
CIN of related party	U93090MH2006PLC165172	U74992MH2006PLC163550	U74900MH2007NPL174229
Description of nature of transactions with related party	As stated below	As stated below	As stated below
Description of nature of related party relationship	Fellow Subsidiary company	Fellow Subsidiary company	Fellow Subsidiary company
Related party transactions [Abstract]			
Services received related party transactions	(A) 11,253.34		
Transfers under finance agreements to entity, related party transactions	(B) 35,250		
Other related party transactions expense	0	0	0
Outstanding balances for related party transactions [Abstract]			
Amounts payable related party transactions		0	0
Amounts receivable related party transactions	35,250		
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0

**Footnotes**

- (A) Software Development Charges
- (B) 25% of the consideration of Comlive ePledge Business Transfer Agreement - Receivable from NeML

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

	10/02/2017 to 31/03/2018
Disclosure of related party [TextBlock]	
Name of parent entity	National Commodity and Derivatives Exchange Limited
Whether there are any related party transactions during year	Yes
Disclosure of transactions between related parties [TextBlock]	Textual information (63) [See below]
Whether entity applies exemption in Ind AS 24.25	No
Whether company is subsidiary company	Yes
Section under which company is subsidiary	Section 2(87)(ii)

**Textual information (63)**

**Disclosure of transactions between related parties [Text Block]**

Note:-

All related parties transaction entered during the period were in ordinary course of business. Outstanding balances as at the year end are unsecured and settlement occurs in cash. There have been no guarantee provided or received for any related parties receivables or payables as of March 31, 2018. The Company has not recorded any impairment of receivables relating to amount owed by related parties.

**[611700] Notes - Other provisions, contingent liabilities and contingent assets****Disclosure of contingent liabilities [Table]**

..(1)

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

Classes of contingent liabilities [Axis]	Other contingent liabilities [Member]	Other guarantees given [Member]
	10/02/2017 to 31/03/2018	10/02/2017 to 31/03/2018
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	Total	On Account of Bank Guarantees
Estimated financial effect of contingent liabilities	50,000	(A) 50,000

**Footnotes**

(A) The Company is of the view that the above matters are not likely to have any impact on the financial position of the company

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

	10/02/2017 to 31/03/2018
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]	
Disclosure of contingent liabilities [TextBlock]	Textual information (64) [See below]
Whether there are any contingent liabilities	Yes

**Textual information (64)****Disclosure of contingent liabilities [Text Block]**

Note:- The Company's pending litigations comprise of claims against the Company and proceedings pending with Statutory and Tax Authorities. The Company has reviewed all its pending litigations and proceedings and has made adequate provisions, wherever required and disclosed the contingent liabilities, wherever applicable, in its financial statements. (Refer note 29)

**[700200] Notes - Corporate social responsibility**

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

	10/02/2017 to 31/03/2018
Disclosure of corporate social responsibility explanatory [TextBlock]	Note:- As per the provisions of Companies Act, 2013, Gross amount required to be spent by the Company on CSR activities during the period from February 10, 2017 to March 31, 2018 is Nil.
Whether provisions of corporate social responsibility are applicable on company	No

**[610500] Notes - Events after reporting period**

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

	<b>10/02/2017 to 31/03/2018</b>
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

**[612500] Notes - Share-based payment arrangements**

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

	<b>10/02/2017 to 31/03/2018</b>
Disclosure of share-based payment arrangements [TextBlock]	
Whether there are any share based payment arrangement	No

**[613000] Notes - Earnings per share**

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

	<b>10/02/2017 to 31/03/2018</b>
Disclosure of earnings per share [TextBlock]	Note:- The Company does not have any outstanding dilutive potential equity shares. Consequently, the basic and diluted earning per share of the Company remain the same.
Basic earnings per share [Abstract]	
Basic earnings (loss) per share from continuing operations	[INR/shares] -0.15
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -0.15
Diluted earnings per share [Abstract]	
Diluted earnings (loss) per share from continuing operations	[INR/shares] -0.15
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -0.15
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]	
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	-8,056.71
Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity	0
Profit (loss), attributable to ordinary equity holders of parent entity	-8,056.71
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive effects	-8,056.71
Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity including dilutive effects	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	-8,056.71
Weighted average shares and adjusted weighted average shares [Abstract]	
Weighted average number of ordinary shares outstanding	[shares] 5,32,32,410
Adjusted weighted average shares	[shares] 5,32,32,410
Increase (decrease) in number of ordinary shares issued	[shares] 0

**[610900] Notes - First time adoption**

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

	<b>10/02/2017 to 31/03/2018</b>
Disclosure of first-time adoption [TextBlock]	
Whether company has adopted Ind AS first time	Yes
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]	
Equity as per Indian GAAP	7,95,278.82
Equity as per Ind AS	7,95,278.82
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]	
Comprehensive income as per Indian GAAP	-8,669.98
Comprehensive income as per Ind AS	-8,669.98
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]	
Profit (loss) for the period as per Indian GAAP	-8,056.71
Profit (loss) for the period as per Ind AS	-8,056.71