

**LAVA INTERNATIONAL LIMITED**  
Consolidated Financial Statements for period 01/04/2017 to 31/03/2018

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

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

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Name of company	LAVA INTERNATIONAL LIMITED	
Corporate identity number	U32201DL2009PLC188920	
Permanent account number of entity	AABCL5987H	
Address of registered office of company	C-7/227 , Second Floor Sector-7 , Rohini Delhi , DELHI , INDIA - 110085	
Type of industry	Commercial and Industrial	
Date of start of reporting period	01/04/2017	01/04/2016
Date of end of reporting period	31/03/2018	31/03/2017
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Millions	
Type of cash flow statement	Indirect Method	

**[700400] Disclosures - Auditors report**

**Details regarding auditors [Table]**

..(1)

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

<b>Auditors [Axis]</b>	<b>1</b>
	<b>01/04/2017 to 31/03/2018</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Walker Chandiook & Co LLP
Name of auditor signing report	Sandeep Mehta
Firms registration number of audit firm	001076N/N500013
Membership number of auditor	099410
Address of auditors	7th Floor, Plot No.19A, Sector 16A, Noida, Uttar Pradesh-201301
Permanent account number of auditor or auditor's firm	AAAFW4298E
SRN of form ADT-1	G92150739
Date of signing audit report by auditors	22/03/2019
Date of signing of balance sheet by auditors	22/03/2019

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

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

## Textual information (1)

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

#### Independent Auditor's Report

To the Members of Lava International Limited Report on the Consolidated Financial Statements

1. We have audited the accompanying consolidated financial statements of Lava. International Limited (the Holding Company), its subsidiaries, trust (the Holding Company, its subsidiaries and trust together referred to as 'the Group), its associate and joint venture, which comprise the Consolidated Balance Sheet as at 31 March 2018, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Cash Flow Statement and the Consolidated Statement of Changes in Equity for the year then ended. and a summary of the significant accounting policies and other explanatory information.

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

2. The Holding Company's Board of Directors is responsible for the preparation of these consolidated financial statements in terms of the requirements of the Companies Act, 2013 ('the Act') that give a true and fair view of the consolidated state of affairs (consolidated financial position), consolidated profit or loss (consolidated financial performance including other comprehensive income), consolidated cash flows and consolidated changes in equity of the Group including its associate and joint venture in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act. The Holding Company's Board of Directors and the respective Board of Directors/management of the subsidiaries included in the Group, and its associate and joint venture are responsible for the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. Further, in terms of the provisions of the Act, the respective Board of Directors/ management of the companies included in the Group, and its associate companies and joint venture companies covered under the Act are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, These financial statements have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

#### Auditor's Responsibility

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

4. While conducting the audit, we have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder,

5. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and can and perform the audit to obtain reasonable assurance about whether these consolidated 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 consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Holding Company's preparation of the consolidated 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 Holding Company's Board of Directors, as well as evaluating the overall presentation of the consolidated financial statements.

7. We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 9 of the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on these consolidated financial statements.

#### Opinion

8. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of

the reports of the other auditors on separate financial statements and on the other financial information of the subsidiaries, associate and joint venture, the aforesaid consolidated 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 consolidated state of affairs (consolidated financial position) of the Group, its associate and joint venture as at 31 March 2018, their consolidated profit consolidated financial performance including other comprehensive income), their consolidated cash flows and consolidated changes in equity for the year ended on that date.

#### Other Matters

9. We did not audit the financial statements of ten subsidiaries and one trust, whose financial statements reflect total assets of 13,792.44 million and net assets of 2,732.85 million as at 31 March 2018, total revenues of 41,299.46 million and net cash inflows amounting to

147.05 million for the year ended on that date, as considered in the consolidated financial statements. The consolidated financial statements also include the Group's share of net loss (including other comprehensive income) of 4.04 million for the year ended 31 March 2018, as considered in the consolidated financial statements, in respect of one associate and one joint venture, whose financial statements have not been Audited by us. These financial statements have been audited by other auditors whose reports have been furnished to us by the management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associate and joint

venture, and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries, associate and joint venture, is based solely on the reports of the other auditors.

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

10. We did not audit the financial statements of ten subsidiaries, whose financial statements reflect total assets of 1,750.52 million and net liabilities of Rs.194.72 million as at 31 March 2018, total revenues of Rs.1,950.40 million and net cash outflows amounting to Rs.14.91 million for the year ended on that date, as considered in the consolidated Financial statements. These financial statements are unaudited and have been furnished to us by the management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and our report in terms of sub-section (3) of Section 143 of the Act in so far as it relates to the aforesaid subsidiaries are based solely on such unaudited financial statements. In our opinion and according to the information and explanations given to us by the management, these financial statements are not material to the Group.

Our opinion above on the consolidated financial statements, and our report on other legal and regulatory requirements below, are not modified in respect of the above matter with respect to our reliance on the financial statements certified by the management.

11. The consolidated financial statements for the year ended 31 March 2017 were audited by the predecessor auditor, S.R. Batliboi & Associates LLP, who have expressed an unmodified opinion on those consolidated financial statements vide their audit report dated 26 September 2017.

#### Report on Other Legal and Regulatory Requirements

12. As required by section 197(16) of the Act, based on our audit and on the consideration of the reports of the other auditors, referred to in paragraph 9, on separate financial statements of the subsidiaries, associate and joint venture, we report that the Holding Company covered under the Act paid remuneration to their directors during the year in accordance with the provisions of and limits laid down under section 197 read with Schedule V to the Act Further, we report that the provisions of section 197 read with Schedule V to the Act are not applicable to five subsidiary companies, one associate company and one joint venture company covered under the Act, since none of such companies is a public company as defined under section 2(71) of the Act

13, As required by Section 143(3) of the Act, based on our audit and on the consideration of the reports of the other auditors on separate financial statements and other financial information of the subsidiaries, associate and joint venture, we report, to the extent applicable, char.

a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit of the aforesaid consolidated financial statements;

- b) in our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors;
- c) the consolidated financial statements dealt with by this report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements;
- d) in our opinion,, the aforesaid consolidated financial statements comply with Ind AS specified under Section 133 of the Act;
- e) on the basis of the written representations received from the directors of the Holding Company and taken on record by the Board of Directors of the Holding Company and the reports of the other statutory- auditors of its subsidiary companies, associate company and joint venture company covered under the Act, none of the directors of the Group companies, its associate company and joint venture company covered under the Act, are disqualified as on 31 March 2018 from being appointed as a director in terms of Section 164(2) of the Act;
- f) with respect to the adequacy of the internal financial controls over financial reporting of the Holding Company, its subsidiary companies, associate company and joint venture company covered under the Act and the operating effectiveness of such controls, refer to our separate report in 'Annexure I';
- g) with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules, 2014 (as amended), in our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of the other auditors on separate financial statements as also the other financial information of the subsidiaries, associate and joint venture:
- (i) the consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the Group, its associate and joint venture as detailed in note 31 to the consolidated financial statements;
- (ii) the Group, its associate and joint venture did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
- (iii) there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company, its subsidiary companies, associate company and joint venture company covered under the Act during the year ended 31 March 2018;
- (iv) the disclosure requirements relating to holdings as well as dealings in specified bank notes were applicable for the period from 8 November 2016 to 30 December 2016 which are not relevant to these consolidated financial statements. Hence, reporting under clause is not applicable.

For Walker Chandiook & Co LLP

Chartered Accountants

Finn's Registration No.: C niN/N500013

S a cepMehic-----Partner

Membership No.: 099410

Place: Noida

Date: 22 March 2019

Annexure I to the Independent Auditor's Report of even date to the members of Lava International Limited on the consolidated financial statements for the year ended 31 March 2018

Annexure

Independent Auditor's Report on the Internal Financial Controls under Clause (1) of Sub-section 3 of Section 143 of the Companies Act,

2013 `the Act')

1. In conjunction with our audit of the consolidated financial statements of Lava International Limited (the Holding Company), its subsidiaries, trust (the Holding Company, its subsidiaries and trust together referred to as the Group), its associate and joint venture as at and for the year ended 31 March 2018, we have audited the internal financial controls over financial reporting ('IFCoFR') of the Holding Company, its subsidiary companies, its associate company and joint venture company, which are companies covered under the Act, as at that date.

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

2. The respective Board of Directors of the Holding Company, its subsidiary companies, its associate company and joint venture company, which are companies covered under the Act, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting ("the Guidance note") 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 the company's business, including adherence to the 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.

#### Auditor's Responsibility

3. Our responsibility is to express an opinion on the IFCoFR of the Holding Company, its subsidiary companies, its associate company and joint venture company, as aforesaid, based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the IC<sup>II</sup> and deemed to be prescribed under Section 143(10) of the Act, to the extent applicable to an audit of IFCoFR, and the Guidance Note issued by the IC<sup>II</sup>. 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 IFCoFR were 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 IFCoFR and their operating effectiveness. Our audit of IFCoFR includes obtaining an understanding of IFCoFR, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

5. We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditors in terms of their reports referred to in the Other Matter paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the IFCoFR of the Holding Company, its subsidiary companies, its associate company and joint venture company as aforesaid,

#### Meaning of Internal Financial Controls over Financial Reporting

6. A company's IFCoFR 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 IFCoFR include 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

Annexure I to the Independent Auditor's Report of even date to the members of Lava International Limited on the consolidated financial statements for the year ended 31 March 2018

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 IFCoFR, 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 IFCoFR to future periods are subject to the risk that the IFCoFR 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 and based on the consideration of the reports of the other auditors on IFCoFR of the subsidiary companies, associate company and joint venture company, the Holding Company, its subsidiary companies, its associate company and joint venture company, which are companies covered under the Act, have in all material respects, adequate internal financial controls over financial reporting and such controls were operating effectively as at 31 March 20'184 based on internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

#### Other Matter

We did not audit the IFCoFR11 in so fat as it relates to five subsidiary companies, which are companies covered under the Act, whose financial statements reflect total assets of 120.27 million and net assets

Of Rs 100.75 million as at 31 March 2118, total revenues of t Nil and net cash inflows amounting to

Rs.7.66 million for the year ended on that date, as considered in the consolidated financial statements. The consolidated financial statements also include the Group's share of net kiss (including other comprehensive income) of 4.04 million for the year ended 31 March 2018, in respect of one associate company and one joint venture company which arc companies covered under the Act, whose IFCoFRhave not been audited by us. TheIFCOFR in so far as it relates to such subsidiary companies, associate company and joint venture company have been audited by other auditors whose reports have been furnished to us by the management and our report on the adequacy and operating effectiveness of the IFCGFR for the Holding Company, its subsidiary companies, its associate company and joint venture company, as aforesaid, under Section 143(3)(i) of the Act in so far as it relates to such subsidiary companies, associate company and joint venture company is based solely on the reports of the auditors of such companies. Our opinion is not modified in respect of this matter with respect to our reliance cut the work done by and on the reports of the other auditors.

For Walker Chandiok&Co LLP

Chartered Accountants

Firffe.s Rt. stration No.: 001.076N/N50013

S deept

Partner

Membership No.: 99410

Place: Noida

Dante; 2 March 2019

**[110000] Balance sheet**

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

	31/03/2018	31/03/2017	31/03/2016
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	913.74	1,238.33	
Capital work-in-progress	157.9	35.26	
Other intangible assets	779.41	113.43	
Intangible assets under development	72.73	28.21	
Investments accounted for using equity method	70.89	72.21	
Non-current financial assets [Abstract]			
Non-current investments	0.2	15.26	
Loans, non-current	56.15	41.59	
Other non-current financial assets	374.96	1,244.73	
Total non-current financial assets	431.31	1,301.58	
Deferred tax assets (net)	0	9.75	
Other non-current assets	(A) 263.32	(B) 274.29	
Total non-current assets	2,689.3	3,073.06	
Current assets [Abstract]			
Inventories	7,311.44	6,864.01	
Current financial assets [Abstract]			
Current investments	497	681.7	
Trade receivables, current	10,893.49	5,127.73	
Cash and cash equivalents	2,773.22	1,394.66	
Bank balance other than cash and cash equivalents	3,797.97	2,381.01	
Loans, current	27.58	103.79	
Other current financial assets	358.6	146.7	
Total current financial assets	18,347.86	9,835.59	
Other current assets	4,194.01	2,950.37	
Total current assets	29,853.31	19,649.97	
Total assets	32,542.61	22,723.03	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	1,248.67	312.17	312.17
Other equity	10,204.91	8,507.66	
Total equity attributable to owners of parent	11,453.58	8,819.83	
Non controlling interest	244.53	-0.19	
Total equity	11,698.11	8,819.64	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	786.58	332.53	
Total non-current financial liabilities	786.58	332.53	
Provisions, non-current	101.19	61.61	
Deferred tax liabilities (net)	227.71	141.99	
Other non-current liabilities	5.72	6.91	
Total non-current liabilities	1,121.2	543.04	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	2,795.43	1,851.21	
Trade payables, current	14,925.03	8,704.27	
Other current financial liabilities	1,033.31	723.37	
Total current financial liabilities	18,753.77	11,278.85	
Other current liabilities	345.28	345.1	
Provisions, current	428.9	561.76	
Current tax liabilities	195.35	1,174.64	
Total current liabilities	19,723.3	13,360.35	
Total liabilities	20,844.5	13,903.39	
Total equity and liabilities	32,542.61	22,723.03	

**Footnotes**

(A) Other non-current assets : 151.03 Advance tax assets (net) : 112.29

(B) Other non-current assets : 205.58 Advance tax assets (net) : 68.71

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Statement of profit and loss [Abstract]		
Earnings per share [Abstract]		
Earnings per share [Line items]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 4.61	[INR/shares] 12.76
Total basic earnings (loss) per share	[INR/shares] 4.61	[INR/shares] 12.76
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 4.51	[INR/shares] 12.62
Total diluted earnings (loss) per share	[INR/shares] 4.51	[INR/shares] 12.62



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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	48,100.11	59,395.33
Other income	222.18	7.9
Total income	48,322.29	59,403.23
Expenses [Abstract]		
Cost of materials consumed	26,722.36	31,339.94
Purchases of stock-in-trade	9,759.03	12,209.73
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-353.01	926.77
Employee benefit expense	4,595.33	4,143.37
Finance costs	(A) 146.78	(B) 200.6
Depreciation, depletion and amortisation expense	746.08	410.64
Other expenses	(C) 5,828.43	(D) 7,881.16
Total expenses	47,445	57,112.21
Profit before exceptional items and tax	877.29	2,291.02
Total profit before tax	877.29	2,291.02
Tax expense [Abstract]		
Current tax	241.82	1,391.29
Deferred tax	89.61	-690.06
Total tax expense	331.43	701.23
Total profit (loss) for period from continuing operations	545.86	1,589.79
Total profit (loss) for period	545.86	1,589.79
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	11.06	-5.27
Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability	0	-19.23
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	11.06	-24.5
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [Abstract]		
Exchange differences on translation net of tax [Abstract]		
Gains (losses) on exchange differences on translation, net of tax	27.69	-97.84
Total other comprehensive income, net of tax, exchange differences on translation	27.69	-97.84
Total other comprehensive income that will be reclassified to profit or loss, net of tax	27.69	-97.84
Total other comprehensive income	38.75	-122.34
Total comprehensive income	584.61	1,467.45
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	38.75	-122.34
Total comprehensive income	584.61	1,467.45
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		

### Footnotes

(A) Finance costs : 463.44 Finance income : -316.66

(B) Finance costs : 476.99 Finance income : -276.39

(C) Excise duty : 145.08 Other expenses : 5679.31 Share of loss of joint venture, associates (net of tax) (III) : 4.04

(D) Excise duty : 448.32 Other expenses : 7430.15 Share of loss of joint venture, associates (net of tax) (III) : 2.69

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

Statement of changes in equity [Table]

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	
Other equity [Abstract]				01/04/2017 to 31/03/2018
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	545.86	1,589.79		545.86
Changes in comprehensive income components	65.39	-122.34		65.39
Total comprehensive income	611.25	1,467.45		611.25
Other changes in equity [Abstract]				
Other additions to reserves	1,953.74	0.82		1,953.74
Other changes in equity, others	-867.74	12.21		-867.74
Total other changes in equity	1,086	13.03		1,086
Total increase (decrease) in equity	1,697.25	1,480.48		1,697.25
Other equity at end of period	10,204.91	8,507.66	7,027.18	10,204.91

Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	1,589.79		545.86	1,589.79
Changes in comprehensive income components	-122.34		65.39	-122.34
Total comprehensive income	1,467.45		611.25	1,467.45
Other changes in equity [Abstract]				
Other additions to reserves	0.82		1,903.74	0.82
Other changes in equity, others	12.21		-867.74	12.21
Total other changes in equity	13.03		1,036	13.03
Total increase (decrease) in equity	1,480.48		1,647.25	1,480.48
Other equity at end of period	8,507.66	7,027.18	10,154.91	8,507.66

## Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Securities premium reserve [Member]		General reserve [Member]
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	0
Total comprehensive income		0	0	0
Other changes in equity [Abstract]				
Other additions to reserves		1,874.58	0	
Other changes in equity, others				-8.09
Total other changes in equity		1,874.58	0	-8.09
Total increase (decrease) in equity		1,874.58	0	-8.09
Other equity at end of period	7,027.18	1,874.58	0	0

## Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	General reserve [Member]		Retained earnings [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		545.86	1,589.79
Changes in comprehensive income components			37.7	-5.27
Total comprehensive income	0		583.56	1,584.52
Other changes in equity [Abstract]				
Other additions to reserves			29.16	0.82
Other changes in equity, others	1.78		-955.58	
Total other changes in equity	1.78		-926.42	0.82
Total increase (decrease) in equity	1.78		-342.86	1,585.34
Other equity at end of period	8.09	6.31	8,195.75	8,538.61

## Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Retained earnings [Member]	Other retained earning [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		545.86	1,589.79	
Changes in comprehensive income components		37.7	-5.27	
Total comprehensive income		583.56	1,584.52	
Other changes in equity [Abstract]				
Other additions to reserves		29.16	0.82	
Other changes in equity, others		-955.58		
Total other changes in equity		-926.42	0.82	
Total increase (decrease) in equity		-342.86	1,585.34	
Other equity at end of period	6,953.27	8,195.75	8,538.61	6,953.27

## Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Other reserves [Member]			Other equity other [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Changes in comprehensive income components	27.69	-117.07		
Total comprehensive income	27.69	-117.07		0
Other changes in equity [Abstract]				
Other additions to reserves				50
Other changes in equity, others	95.93	10.43		
Total other changes in equity	95.93	10.43		50
Total increase (decrease) in equity	123.62	-106.64		50
Other equity at end of period	84.58	-39.04	67.6	50
Description of nature of other equity, others				Refer to child member
Description of nature of other reserves	FVTOCI - equity investment reserve	FVTOCI - equity investment reserve		

## Statement of changes in equity [Table]

..(7)

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

Components of equity [Axis]	Other equity other [Member]	Other equity other 1 [Member]	
	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Other equity [Abstract]			
Statement of changes in equity [Line items]			
Equity [Abstract]			
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period	0	0	0
Total comprehensive income	0	0	0
Other changes in equity [Abstract]			
Other additions to reserves	0	50	0
Total other changes in equity	0	50	0
Total increase (decrease) in equity	0	50	0
Other equity at end of period	0	50	0
Description of nature of other equity, others	Refer to child member	Instruments entirely equity in nature	Instruments entirely equity in nature

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

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

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>	<b>31/03/2016</b>
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	877.29	2,291.02	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	277.48	242.7	
Adjustments for decrease (increase) in inventories	-313.03	1,391.74	
Adjustments for decrease (increase) in trade receivables, current	-5,665.6	1,825.03	
Adjustments for decrease (increase) in other current assets	-1,055.34	1,483.17	
Adjustments for increase (decrease) in trade payables, current	5,931.74	-3,605.42	
Adjustments for depreciation and amortisation expense	746.08	410.64	
Adjustments for provisions, current	-75.23	-301.04	
Adjustments for unrealised foreign exchange losses gains	99.22	-46.3	
Adjustments for dividend income	4.42	0	
Other adjustments to reconcile profit (loss)	(A) -222.67	(B) 62.22	
Total adjustments for reconcile profit (loss)	-281.77	1,462.74	
Net cash flows from (used in) operations	595.52	3,753.76	
Income taxes paid (refund)	1,175.6	907.75	
Net cash flows from (used in) operating activities	-580.08	2,846.01	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	9.98	2.43	
Purchase of property, plant and equipment	1,155.27	926.25	
Interest received	148.43	133.95	
Other inflows (outflows) of cash	(C) -246.14	(D) -1,994.6	
Net cash flows from (used in) investing activities	-1,243	-2,784.47	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	(E) 1,924.58	(F) 0	
Proceeds from borrowings	1,945.83	663.15	
Repayments of borrowings	464.68	186.75	
Interest paid	231.39	192.07	
Other inflows (outflows) of cash	(G) 6.13	(H) -449.55	
Net cash flows from (used in) financing activities	3,180.47	-165.22	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,357.39	-103.68	
Effect of exchange rate changes on cash and cash equivalents [Abstract]			
Effect of exchange rate changes on cash and cash equivalents	21.17	0.72	
Net increase (decrease) in cash and cash equivalents	1,378.56	-102.96	
Cash and cash equivalents cash flow statement at end of period	2,773.22	1,394.66	1,497.62

**Footnotes**

(A) Share based payment expense : 264 Net gain on sale of mutual fund investments : -95.68 Loss/(Profit) on sale of non current investments : 1.04 Loss from profit of associate/ joint venture : 4.04 Advances written off : 2.41 Property, plant and equipment written off : 12.28 Fair value loss/(profit) on investment at fair : 2.73 Profit on sale of property, plant and equipment : -0.11 Liabilities written back : -5.72 Fair value (gain)/loss on derivative financial instrument at fair value through profit or loss : -0.12 Unwinding of interest on borrowings : -8.5 Interest income on financial asset at amortised cost : -3.32 Interest income on fixed deposits with banks : -213.12 Provision for trade receivables and advances : -49.6 Provision for other receivables : 17.53 Provision for inventories obsolescence : -150.53

(B) Share based payment expense : 26.42 Net gain on sale of mutual fund investments : -14.05 Loss/(Profit) on sale of non current investments : -58.06 Loss from profit of associate/ joint venture : 2.69 Advances written off : 2.46 Property, plant and equipment written off : 0 Fair value loss/(profit) on investment at fair : -6.39 Profit on sale of property, plant and equipment : -0.5 Liabilities written back : 0 Fair value (gain)/loss on derivative financial instrument at fair value through profit or loss : 45.12 Unwinding of interest on borrowings : 0.49 Interest income on financial asset at amortised cost : -2.38 Interest income on fixed deposits with banks : -195.51 Provision for trade receivables and advances : 106.34 Provision for other receivables : 0 Provision for inventories obsolescence : 155.59

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

(D) Investment in associate and joint venture : -57.85 Sale of investment in joint venture : 80 Sale of investment in subsidiaries : 0 Investment in subsidiaries : 0 Movement in mutual fund investments : -639.9 Investments in bank deposits : -5478.74 Redemption/maturity of bank deposits : 4101.89

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

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

(G) Purchase of treasury shares : 6.13 Movement in buyers credit : 0

(H) Purchase of treasury shares : -12.73 Movement in buyers credit : -436.82

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

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

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

## Textual information (2)

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

#### 1. Corporate information

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

The financial statements were authorised for issue in accordance with a resolution of the directors on 28 February 2019.

#### 2. Basis of preparation

##### a. Statement of compliance

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

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

##### b. Basis of measurement

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

- Investments in equity instruments of other entities (at fair value through other comprehensive income)

- Investment in mutual funds (at fair value through profit or loss)
  
- Derivative financial instruments (at fair value through profit or loss)

d. Use of estimates and judgements

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

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

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

**Significant judgments**

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

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

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

2.1 Summary of significant accounting policies



(a) Principles of consolidation

The consolidated financial statements comprise the financial statements of the Group and its interest in joint venture and associate as at 31 March 2018. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. The nature of the Group's operations and principal activities are set out in Note 37.

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

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

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

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

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

Consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. If a member of the group uses accounting policies other than those adopted in the consolidated financial statements for like

transactions and events in similar circumstances, appropriate adjustments are made to that group member's financial statements in preparing the consolidated financial statements to ensure conformity with the group's accounting policies.

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

Consolidation procedure:

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

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

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

- Derecognises the assets (including goodwill) and liabilities of the subsidiary
- Derecognises the carrying amount of any non-controlling interests
- Derecognises the cumulative translation differences recorded in equity
- Recognises the fair value of the consideration received
- Recognises the fair value of any investment retained
- Recognises any surplus or deficit in profit or loss

· Reclassifies the parent's share of components previously recognised in OCI to profit or loss or retained earnings, as appropriate, as would be required if the Group had directly disposed of the related assets or liabilities

(b) Investment in associates and joint ventures

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

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

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

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

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

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

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

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

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

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

(c) Current Vs Non-current classification

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

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

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

A liability is current when:

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

Current liabilities include current portion of non-current financial liabilities. The Group classifies all other liabilities as non-current.

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

#### Operating cycle

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

#### (d) Property, plant and equipment

##### i. Recognition and measurement

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

##### ii. Subsequent expenditure

Subsequent costs are capitalised on the carrying amount or recognised as a separate asset, as appropriate, only when future economic benefits associated with the item are probable to flow to the Group and cost of the item can be measured reliably. When significant parts of property, plant and equipment are required to be replaced in regular intervals, the Group recognises such parts as separate component of assets. All repair and maintenance are charged to statement of profit and loss during the reporting period in which they are incurred.

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

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

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

### iii. Depreciation

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

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

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

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

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

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

(e) Intangible assets

i. Recognition and initial measurement

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

ii. Subsequent expenditure

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

iii. Amortisation

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

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

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

Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

## Research and development costs

Research costs are expensed as incurred. Development expenditure incurred on an individual project is recognized as an intangible asset when the Group can demonstrate all the following:

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

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

## (f) Leases

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

## Group as a lessee

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



(g) Impairment of non-financial assets

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

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

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

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

(h) Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Recognition and initial measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss,

transaction costs that are attributable to the acquisition of the financial asset.

#### Classification and subsequent measurement

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

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

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

Debt instruments at amortised cost

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

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

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

Debt instrument at FVTPL

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

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

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

#### Debt instrument at FVTOCI

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

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

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

#### Equity Investments

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

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

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

## De-recognition

A financial asset is de-recognised only when

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

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

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

## Impairment of financial assets

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

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

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

For recognition of impairment loss on other financial assets and risk exposure, the Group determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month expected credit loss (ECL) is used

to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.

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

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

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

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

#### Financial liabilities

##### Initial recognition and measurement

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

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

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

##### Subsequent measurement

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

#### Financial liabilities at fair value through profit or loss

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

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

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

#### Loans and borrowings

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

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

#### Financial guarantee contracts

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

#### De-recognition

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

#### Reclassification of financial assets

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

#### Offsetting financial instruments

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

#### (i) Derivative financial instrument

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

#### (j) Fair value Measurement

The Group measure its financial instruments such as derivative at fair value at each balance sheet date.

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

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

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

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

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

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

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

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

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

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

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

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



(k) Inventories

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

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

- Raw materials and spares: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.
- Finished goods and work in progress: cost includes cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs. Cost is determined on weighted average basis.
- Traded goods: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on first in first out basis.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

(l) Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Group and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized.

Sale of Goods

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

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

discount/incentives.

#### Sale of Services

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

#### Interest

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

#### (m) Foreign currencies

##### (i) Functional and presentation currency

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

##### (ii) Transactions and balances

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

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

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

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

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognised in OCI or profit or loss are also recognised in OCI or profit or loss, respectively).

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

(n) Income taxes

Current income tax

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

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

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

#### Deferred income tax

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

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

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

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

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

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

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

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

(o) Retirement and other employee benefits

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

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

Accumulated leave is treated as short-term employee benefit as the Group has no unconditional right to defer the liability. The Group measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date. Such compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. Actuarial gains/losses are immediately taken to the statement of profit and loss.

(p) Provisions and Contingent Liabilities

Provisions

General

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

Warranty provisions

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

#### Decommissioning liability

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

#### Contingent liabilities

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

#### (q) Earnings per share

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

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

#### (r) Segment reporting

##### Identification of segments

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

##### Inter-segment transfers

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

## Segment accounting policies

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

### (s) Share based payments

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

### Equity-settled transactions

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

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

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

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

Where an award is cancelled by the entity or by the counterparty, any remaining element of the fair value of the award is expensed immediately through profit or loss.

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

(t) Borrowing costs

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

(u) Cash and cash equivalents

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

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

(v) Government grants

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

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

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

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



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

(x) Treasury Shares

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

Own equity instruments that are reacquired (treasury shares) are recognised at cost and deducted from total equity. No gain or loss is recognised in profit or loss on the purchase, sale, issue or cancellation of the Group's own equity instruments. Any difference between the carrying amount and the consideration, if reissued, is recognised in general reserve. Share options exercised during the reporting period are settled with treasury shares.

(y) Recent accounting pronouncements issued but not yet effective

Standards issued but not yet effective

Ind AS 115 'Revenue from Contracts with Customers' (Ind AS 115)

Ministry of Corporate Affairs ('MCA') has notified new standard for revenue recognition which overhauls the existing revenue recognition standards including Ind AS 18 – Revenue and Ind AS 11 – Construction contracts. The new standard provides a control-based revenue recognition model and provides a five step application principle to be followed for revenue recognition:

1. Identification of the contracts with the customer
2. Identification of the performance obligations in the contract
3. Determination of the transaction price
4. Allocation of transaction price to the performance obligations in the contract (as identified in step ii)

## 5. Recognition of revenue when performance obligation is satisfied.

The effective date of the new standard is 1 April 2018. The Group is in the process of evaluating the operating and financial impact of new standards.

## Amendment to Ind AS 12

The amendment to Ind AS 12 requires the entities to consider restriction in tax laws in sources of taxable profit against which entity may make deductions on reversal of deductible temporary difference (may or may not have arisen from same source) and also consider probable future taxable profit.

The effective date of the new standard is 1 April 2018. The Group is in the process of evaluating the operating and financial impact of new standards.

## Amendment to Ind AS 21

The amendment to Ind AS 21 requires the entities to consider exchange rate on the date of initial recognition of advance consideration (asset/liability), for recognising related expense/income on the settlement of said asset/liability.

The effective date of the new standard is 1 April 2018. The Group is in the process of evaluating the operating and financial impact of new standards.

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

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

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Attached	Attached
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Description of reason why reclassification of comparative amounts is impracticable	Not Applicable	Not Applicable
Description of nature of necessary adjustments to provide comparative information	Not Applicable	Not Applicable
Disclosure of significant accounting policies [TextBlock]	Textual information (3) [See below]	Attached

## Textual information (3)

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

#### 1. Corporate information

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

The financial statements were authorised for issue in accordance with a resolution of the directors on 28 February 2019.

#### 2. Basis of preparation

##### a. Statement of compliance

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

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

##### b. Basis of measurement

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

- Investments in equity instruments of other entities (at fair value through other comprehensive income)

- Investment in mutual funds (at fair value through profit or loss)
  
- Derivative financial instruments (at fair value through profit or loss)

d. Use of estimates and judgements

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

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

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

**Significant judgments**

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

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

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

2.1 Summary of significant accounting policies

(a) Principles of consolidation

The consolidated financial statements comprise the financial statements of the Group and its interest in joint venture and associate as at 31 March 2018. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. The nature of the Group's operations and principal activities are set out in Note 37.

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

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

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

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

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

Consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. If a member of the group uses accounting policies other than those adopted in the consolidated financial statements for like

transactions and events in similar circumstances, appropriate adjustments are made to that group member's financial statements in preparing the consolidated financial statements to ensure conformity with the group's accounting policies.

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

Consolidation procedure:

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

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

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

- Derecognises the assets (including goodwill) and liabilities of the subsidiary
- Derecognises the carrying amount of any non-controlling interests
- Derecognises the cumulative translation differences recorded in equity
- Recognises the fair value of the consideration received
- Recognises the fair value of any investment retained
- Recognises any surplus or deficit in profit or loss

· Reclassifies the parent's share of components previously recognised in OCI to profit or loss or retained earnings, as appropriate, as would be required if the Group had directly disposed of the related assets or liabilities

(b) Investment in associates and joint ventures

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

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

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

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

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

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

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

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

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

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

(c) Current Vs Non-current classification

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

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

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

A liability is current when:

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



Current liabilities include current portion of non-current financial liabilities. The Group classifies all other liabilities as non-current.

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

#### Operating cycle

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

#### (d) Property, plant and equipment

##### i. Recognition and measurement

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

##### ii. Subsequent expenditure

Subsequent costs are capitalised on the carrying amount or recognised as a separate asset, as appropriate, only when future economic benefits associated with the item are probable to flow to the Group and cost of the item can be measured reliably. When significant parts of property, plant and equipment are required to be replaced in regular intervals, the Group recognises such parts as separate component of assets. All repair and maintenance are charged to statement of profit and loss during the reporting period in which they are incurred.

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

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

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

### iii. Depreciation

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

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

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

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

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

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

(e) Intangible assets

i. Recognition and initial measurement

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

ii. Subsequent expenditure

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

iii. Amortisation

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

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

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

Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

## Research and development costs

Research costs are expensed as incurred. Development expenditure incurred on an individual project is recognized as an intangible asset when the Group can demonstrate all the following:

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

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

## (f) Leases

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

## Group as a lessee

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

(g) Impairment of non-financial assets

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

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

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

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

(h) Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Recognition and initial measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss,

transaction costs that are attributable to the acquisition of the financial asset.

#### Classification and subsequent measurement

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

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

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

Debt instruments at amortised cost

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

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

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

Debt instrument at FVTPL

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

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

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

#### Debt instrument at FVTOCI

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

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

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

#### Equity Investments

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

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

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

## De-recognition

A financial asset is de-recognised only when

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

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

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

## Impairment of financial assets

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

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

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

For recognition of impairment loss on other financial assets and risk exposure, the Group determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month expected credit loss (ECL) is used



to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.

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

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

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

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

#### Financial liabilities

##### Initial recognition and measurement

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

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

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

##### Subsequent measurement

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

## Financial liabilities at fair value through profit or loss

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

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

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

## Loans and borrowings

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

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

## Financial guarantee contracts

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

## De-recognition

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

#### Reclassification of financial assets

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

#### Offsetting financial instruments

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

#### (i) Derivative financial instrument

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

#### (j) Fair value Measurement

The Group measure its financial instruments such as derivative at fair value at each balance sheet date.

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

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

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

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

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

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

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

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

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

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

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

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

(k) Inventories

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

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

- Raw materials and spares: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.
- Finished goods and work in progress: cost includes cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs. Cost is determined on weighted average basis.
- Traded goods: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on first in first out basis.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

(l) Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Group and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized.

Sale of Goods

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

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

discount/incentives.

#### Sale of Services

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

#### Interest

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

#### (m) Foreign currencies

##### (i) Functional and presentation currency

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

##### (ii) Transactions and balances

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

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

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

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

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognised in OCI or profit or loss are also recognised in OCI or profit or loss, respectively).

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

(n) Income taxes

Current income tax

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

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

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

#### Deferred income tax

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

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

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

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

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

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

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



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

(o) Retirement and other employee benefits

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

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

Accumulated leave is treated as short-term employee benefit as the Group has no unconditional right to defer the liability. The Group measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date. Such compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. Actuarial gains/losses are immediately taken to the statement of profit and loss.

(p) Provisions and Contingent Liabilities

Provisions

General

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

Warranty provisions

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

#### Decommissioning liability

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

#### Contingent liabilities

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

#### (q) Earnings per share

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

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

#### (r) Segment reporting

##### Identification of segments

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

##### Inter-segment transfers

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

## Segment accounting policies

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

### (s) Share based payments

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

### Equity-settled transactions

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

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

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

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

Where an award is cancelled by the entity or by the counterparty, any remaining element of the fair value of the award is expensed immediately through profit or loss.

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

(t) Borrowing costs

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

(u) Cash and cash equivalents

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

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

(v) Government grants

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

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

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

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

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

(x) Treasury Shares

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

Own equity instruments that are reacquired (treasury shares) are recognised at cost and deducted from total equity. No gain or loss is recognised in profit or loss on the purchase, sale, issue or cancellation of the Group's own equity instruments. Any difference between the carrying amount and the consideration, if reissued, is recognised in general reserve. Share options exercised during the reporting period are settled with treasury shares.

(y) Recent accounting pronouncements issued but not yet effective

Standards issued but not yet effective

Ind AS 115 'Revenue from Contracts with Customers' (Ind AS 115)

Ministry of Corporate Affairs ('MCA') has notified new standard for revenue recognition which overhauls the existing revenue recognition standards including Ind AS 18 – Revenue and Ind AS 11 – Construction contracts. The new standard provides a control-based revenue recognition model and provides a five step application principle to be followed for revenue recognition:

1. Identification of the contracts with the customer
2. Identification of the performance obligations in the contract
3. Determination of the transaction price
4. Allocation of transaction price to the performance obligations in the contract (as identified in step ii)

## 5. Recognition of revenue when performance obligation is satisfied.

The effective date of the new standard is 1 April 2018. The Group is in the process of evaluating the operating and financial impact of new standards.

## Amendment to Ind AS 12

The amendment to Ind AS 12 requires the entities to consider restriction in tax laws in sources of taxable profit against which entity may make deductions on reversal of deductible temporary difference (may or may not have arisen from same source) and also consider probable future taxable profit.

The effective date of the new standard is 1 April 2018. The Group is in the process of evaluating the operating and financial impact of new standards.

## Amendment to Ind AS 21

The amendment to Ind AS 21 requires the entities to consider exchange rate on the date of initial recognition of advance consideration (asset/liability), for recognising related expense/income on the settlement of said asset/liability.

The effective date of the new standard is 1 April 2018. The Group is in the process of evaluating the operating and financial impact of new standards.

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

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

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

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

..(1)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	NA	NA
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	NA	NA
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(2)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]	
	Owned and leased assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
	Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	straight-line basis	straight-line basis	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Plant and Machinery, Jigs-1 Year, Other Plant and Machinery-5-15 Years	Plant and Machinery, Jigs-1 Year, Other Plant and Machinery-5-15 Years	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Vehicles [Member]	
	Sub classes of property, plant and equipment [Axis]			
	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	straight-line basis	straight-line basis	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	3-5 Years	3-5 Years	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(5)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	straight-line basis	straight-line basis
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	5 Years	5 Years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(6)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	straight-line basis	straight-line basis
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	3-5 Years	3-5 Years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(7)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	straight-line basis	straight-line basis
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	3 Years	3 Years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No



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

..(8)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	straight-line basis	straight-line basis
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Leasehold Improvements are amortized over the lease term or 10 years whichever is less.	Leasehold Improvements are amortized over the lease term or 10 years whichever is less.
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(9)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]		Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(10)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	straight-line basis	straight-line basis
Useful lives or depreciation rates, property, plant and equipment	Computer and Components*-3 Years,Electrical Installations -10 Years	Computer and Components*-3 Years,Electrical Installations -10 Years
Whether property, plant and equipment are stated at revalued amount	No	No

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2018	31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			268.69	1,064.07
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			11.75	40.19
Total disposals and retirements, property, plant and equipment			11.75	40.19
Total increase (decrease) in property, plant and equipment			256.94	1,023.88
Property, plant and equipment at end of period	913.74	1,238.33	1,964.7	1,707.76

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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		585.53	288.18	
Total Depreciation property plant and equipment		585.53	288.18	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		4	9.69	
Total disposals and retirements, property, plant and equipment		4	9.69	
Total increase (decrease) in property, plant and equipment		581.53	278.49	
Property, plant and equipment at end of period	683.88	1,050.96	469.43	190.94

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

..(3)

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

<b>Classes of property, plant and equipment [Axis]</b>	<b>Land [Member]</b>			
<b>Sub classes of property, plant and equipment [Axis]</b>	<b>Owned and leased assets [Member]</b>			
<b>Carrying amount accumulated depreciation and gross carrying amount [Axis]</b>	<b>Carrying amount [Member]</b>			<b>Gross carrying amount [Member]</b>
	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>	<b>31/03/2016</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	30.04			30.04
Total increase (decrease) in property, plant and equipment	30.04	0		30.04
Property, plant and equipment at end of period	30.04	0	0	30.04

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

..(4)

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

<b>Classes of property, plant and equipment [Axis]</b>	<b>Land [Member]</b>			
<b>Sub classes of property, plant and equipment [Axis]</b>	<b>Owned and leased assets [Member]</b>			
<b>Carrying amount accumulated depreciation and gross carrying amount [Axis]</b>	<b>Gross carrying amount [Member]</b>		<b>Accumulated depreciation and impairment [Member]</b>	
	<b>01/04/2016 to 31/03/2017</b>	<b>31/03/2016</b>	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
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]				
Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	0	0	0	0

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

..(5)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		30.04		
Total increase (decrease) in property, plant and equipment		30.04	0	
Property, plant and equipment at end of period	0	30.04	0	0

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

..(6)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	30.04			
Total increase (decrease) in property, plant and equipment	30.04	0		0
Property, plant and equipment at end of period	30.04	0	0	0

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

..(7)

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

Classes of property, plant and equipment [Axis]	Land [Member]		Plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			28.28	125.64
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			-43.19	-43.32
Total Depreciation property plant and equipment			-43.19	-43.32
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment				2.45
Total disposals and retirements, property, plant and equipment				2.45
Total increase (decrease) in property, plant and equipment	0		-14.91	79.87
Property, plant and equipment at end of period	0	0	180.27	195.18

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

..(8)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		28.28	125.64	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			3.15	
Total disposals and retirements, property, plant and equipment			3.15	
Total increase (decrease) in property, plant and equipment		28.28	122.49	
Property, plant and equipment at end of period	115.31	294.38	266.1	143.61

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

..(9)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
	Owned and leased assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Gross carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				28.28
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	43.19	43.32		
Total Depreciation property plant and equipment	43.19	43.32		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.7		
Total disposals and retirements, property, plant and equipment		0.7		
Total increase (decrease) in property, plant and equipment	43.19	42.62		28.28
Property, plant and equipment at end of period	114.11	70.92	28.3	294.38

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

..(10)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	125.64			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			43.19	43.32
Total Depreciation property plant and equipment			43.19	43.32
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3.15			0.7
Total disposals and retirements, property, plant and equipment	3.15			0.7
Total increase (decrease) in property, plant and equipment	122.49		43.19	42.62
Property, plant and equipment at end of period	266.1	143.61	114.11	70.92

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

..(11)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]	Other plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		28.28	125.64	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-43.19	-43.32	
Total Depreciation property plant and equipment		-43.19	-43.32	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			2.45	
Total disposals and retirements, property, plant and equipment			2.45	
Total increase (decrease) in property, plant and equipment		-14.91	79.87	
Property, plant and equipment at end of period	28.3	180.27	195.18	115.31



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

..(12)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	28.28	125.64		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				43.19
Total Depreciation property plant and equipment				43.19
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		3.15		
Total disposals and retirements, property, plant and equipment		3.15		
Total increase (decrease) in property, plant and equipment	28.28	122.49		43.19
Property, plant and equipment at end of period	294.38	266.1	143.61	114.11

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

..(13)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			28.28	125.64
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	43.32		-43.19	-43.32
Total Depreciation property plant and equipment	43.32		-43.19	-43.32
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.7			2.45
Total disposals and retirements, property, plant and equipment	0.7			2.45
Total increase (decrease) in property, plant and equipment	42.62		-14.91	79.87
Property, plant and equipment at end of period	70.92	28.3	180.27	195.18

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

..(14)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		28.28	125.64	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			3.15	
Total disposals and retirements, property, plant and equipment			3.15	
Total increase (decrease) in property, plant and equipment		28.28	122.49	
Property, plant and equipment at end of period	115.31	294.38	266.1	143.61

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

..(15)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				6.13
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	43.19	43.32		-11.13
Total Depreciation property plant and equipment	43.19	43.32		-11.13
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.7		
Total disposals and retirements, property, plant and equipment		0.7		
Total increase (decrease) in property, plant and equipment	43.19	42.62		-5
Property, plant and equipment at end of period	114.11	70.92	28.3	28.17

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

..(16)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	19.71		6.13	19.71
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-11.95			
Total Depreciation property plant and equipment	-11.95			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.76			0.97
Total disposals and retirements, property, plant and equipment	0.76			0.97
Total increase (decrease) in property, plant and equipment	7		6.13	18.74
Property, plant and equipment at end of period	33.17	26.17	60.31	54.18

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

..(17)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		11.13	11.95	
Total Depreciation property plant and equipment		11.13	11.95	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0.21	
Total disposals and retirements, property, plant and equipment			0.21	
Total increase (decrease) in property, plant and equipment		11.13	11.74	
Property, plant and equipment at end of period	35.44	32.14	21.01	9.27

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

..(18)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	6.13	19.71		6.13
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-11.13	-11.95		
Total Depreciation property plant and equipment	-11.13	-11.95		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.76		
Total disposals and retirements, property, plant and equipment		0.76		
Total increase (decrease) in property, plant and equipment	-5	7		6.13
Property, plant and equipment at end of period	28.17	33.17	26.17	60.31

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

..(19)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	19.71			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			11.13	11.95
Total Depreciation property plant and equipment			11.13	11.95
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.97			0.21
Total disposals and retirements, property, plant and equipment	0.97			0.21
Total increase (decrease) in property, plant and equipment	18.74		11.13	11.74
Property, plant and equipment at end of period	54.18	35.44	32.14	21.01

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

..(20)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]	Vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			2.36	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-2.69	-3.16	
Total Depreciation property plant and equipment		-2.69	-3.16	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.32	0.05	
Total disposals and retirements, property, plant and equipment		1.32	0.05	
Total increase (decrease) in property, plant and equipment		-4.01	-0.85	
Property, plant and equipment at end of period	9.27	4.28	8.29	9.14

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

..(21)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		2.36		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				2.69
Total Depreciation property plant and equipment				2.69
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.58	0.06		0.26
Total disposals and retirements, property, plant and equipment	1.58	0.06		0.26
Total increase (decrease) in property, plant and equipment	-1.58	2.3		2.43
Property, plant and equipment at end of period	13.59	15.17	12.87	9.31

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

..(22)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				2.36
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	3.16			
Total Depreciation property plant and equipment	3.16			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.01		1.58	0.06
Total disposals and retirements, property, plant and equipment	0.01		1.58	0.06
Total increase (decrease) in property, plant and equipment	3.15		-1.58	2.3
Property, plant and equipment at end of period	6.88	3.73	13.59	15.17

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

..(23)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]				
	Gross carrying amount [Member]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]		31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]					
Disclosure of detailed information about property, plant and equipment [Line items]					
Reconciliation of changes in property, plant and equipment [Abstract]					
Changes in property, plant and equipment [Abstract]					
Depreciation, property, plant and equipment [Abstract]					
Depreciation recognised in profit or loss			2.69	3.16	
Total Depreciation property plant and equipment			2.69	3.16	
Disposals and retirements, property, plant and equipment [Abstract]					
Disposals, property, plant and equipment			0.26	0.01	
Total disposals and retirements, property, plant and equipment			0.26	0.01	
Total increase (decrease) in property, plant and equipment			2.43	3.15	
Property, plant and equipment at end of period	12.87	9.31	6.88	3.73	



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

..(24)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		2.36		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2.69	-3.16		
Total Depreciation property plant and equipment	-2.69	-3.16		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.32	0.05		1.58
Total disposals and retirements, property, plant and equipment	1.32	0.05		1.58
Total increase (decrease) in property, plant and equipment	-4.01	-0.85		-1.58
Property, plant and equipment at end of period	4.28	8.29	9.14	13.59

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

..(25)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	2.36			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			2.69	3.16
Total Depreciation property plant and equipment			2.69	3.16
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.06		0.26	0.01
Total disposals and retirements, property, plant and equipment	0.06		0.26	0.01
Total increase (decrease) in property, plant and equipment	2.3		2.43	3.15
Property, plant and equipment at end of period	15.17	12.87	9.31	6.88

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

..(26)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			2.36	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-2.69	-3.16	
Total Depreciation property plant and equipment		-2.69	-3.16	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.32	0.05	
Total disposals and retirements, property, plant and equipment		1.32	0.05	
Total increase (decrease) in property, plant and equipment		-4.01	-0.85	
Property, plant and equipment at end of period	3.73	4.28	8.29	9.14

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

..(27)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		2.36		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				2.69
Total Depreciation property plant and equipment				2.69
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.58	0.06		0.26
Total disposals and retirements, property, plant and equipment	1.58	0.06		0.26
Total increase (decrease) in property, plant and equipment	-1.58	2.3		2.43
Property, plant and equipment at end of period	13.59	15.17	12.87	9.31

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

..(28)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			30.4	20.59
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	3.16		-24.9	-21.47
Total Depreciation property plant and equipment	3.16		-24.9	-21.47
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.01		0.12	0.71
Total disposals and retirements, property, plant and equipment	0.01		0.12	0.71
Total increase (decrease) in property, plant and equipment	3.15		5.38	-1.59
Property, plant and equipment at end of period	6.88	3.73	61.04	55.66

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

..(29)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		30.4	20.59	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.45	1.66	
Total disposals and retirements, property, plant and equipment		0.45	1.66	
Total increase (decrease) in property, plant and equipment		29.95	18.93	
Property, plant and equipment at end of period	57.25	125.09	95.14	76.21

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

..(30)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned and leased assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				30.4
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	24.9	21.47		-24.9
Total Depreciation property plant and equipment	24.9	21.47		-24.9
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.33	0.95		0.12
Total disposals and retirements, property, plant and equipment	0.33	0.95		0.12
Total increase (decrease) in property, plant and equipment	24.57	20.52		5.38
Property, plant and equipment at end of period	64.05	39.48	18.96	61.04

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

..(31)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	20.59		30.4	20.59
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-21.47			
Total Depreciation property plant and equipment	-21.47			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.71		0.45	1.66
Total disposals and retirements, property, plant and equipment	0.71		0.45	1.66
Total increase (decrease) in property, plant and equipment	-1.59		29.95	18.93
Property, plant and equipment at end of period	55.66	57.25	125.09	95.14

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

..(32)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		24.9	21.47	
Total Depreciation property plant and equipment		24.9	21.47	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.33	0.95	
Total disposals and retirements, property, plant and equipment		0.33	0.95	
Total increase (decrease) in property, plant and equipment		24.57	20.52	
Property, plant and equipment at end of period	76.21	64.05	39.48	18.96

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

..(33)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	38.73	84.06		38.73
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-70.6	-67.36		
Total Depreciation property plant and equipment	-70.6	-67.36		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.27	5.13		3.68
Total disposals and retirements, property, plant and equipment	0.27	5.13		3.68
Total increase (decrease) in property, plant and equipment	-32.14	11.57		35.05
Property, plant and equipment at end of period	91.15	123.29	111.72	269.76

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

..(34)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	84.06			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			70.6	67.36
Total Depreciation property plant and equipment			70.6	67.36
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	9.81		3.41	4.68
Total disposals and retirements, property, plant and equipment	9.81		3.41	4.68
Total increase (decrease) in property, plant and equipment	74.25		67.19	62.68
Property, plant and equipment at end of period	234.71	160.46	178.61	111.42

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

..(35)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		38.73	84.06	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-70.6	-67.36	
Total Depreciation property plant and equipment		-70.6	-67.36	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.27	5.13	
Total disposals and retirements, property, plant and equipment		0.27	5.13	
Total increase (decrease) in property, plant and equipment		-32.14	11.57	
Property, plant and equipment at end of period	48.74	91.15	123.29	111.72



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

..(36)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	38.73	84.06		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				70.6
Total Depreciation property plant and equipment				70.6
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3.68	9.81		3.41
Total disposals and retirements, property, plant and equipment	3.68	9.81		3.41
Total increase (decrease) in property, plant and equipment	35.05	74.25		67.19
Property, plant and equipment at end of period	269.76	234.71	160.46	178.61

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

..(37)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			60.12	244.42
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	67.36		-121.17	-99.52
Total Depreciation property plant and equipment	67.36		-121.17	-99.52
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4.68			2.67
Total disposals and retirements, property, plant and equipment	4.68			2.67
Total increase (decrease) in property, plant and equipment	62.68		-61.05	142.23
Property, plant and equipment at end of period	111.42	48.74	223.98	285.03

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

..(38)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		60.12	244.42	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			5.2	
Total disposals and retirements, property, plant and equipment			5.2	
Total increase (decrease) in property, plant and equipment		60.12	239.22	
Property, plant and equipment at end of period	142.8	482.94	422.82	183.6

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

..(39)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
	Owned and leased assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				60.12
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	121.17	99.52		-121.17
Total Depreciation property plant and equipment	121.17	99.52		-121.17
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		2.53		
Total disposals and retirements, property, plant and equipment		2.53		
Total increase (decrease) in property, plant and equipment	121.17	96.99		-61.05
Property, plant and equipment at end of period	258.96	137.79	40.8	223.98

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

..(40)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	244.42		60.12	244.42
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-99.52			
Total Depreciation property plant and equipment	-99.52			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2.67			5.2
Total disposals and retirements, property, plant and equipment	2.67			5.2
Total increase (decrease) in property, plant and equipment	142.23		60.12	239.22
Property, plant and equipment at end of period	285.03	142.8	482.94	422.82

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

..(41)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		121.17	99.52	
Total Depreciation property plant and equipment		121.17	99.52	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			2.53	
Total disposals and retirements, property, plant and equipment			2.53	
Total increase (decrease) in property, plant and equipment		121.17	96.99	
Property, plant and equipment at end of period	183.6	258.96	137.79	40.8

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

..(42)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	74.99	567.29		74.99
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-311.85	-41.4		
Total Depreciation property plant and equipment	-311.85	-41.4		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	6.04	18.73		6.04
Total disposals and retirements, property, plant and equipment	6.04	18.73		6.04
Total increase (decrease) in property, plant and equipment	-242.9	507.16		68.95
Property, plant and equipment at end of period	294.81	537.71	30.55	688.59

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

..(43)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	567.29			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			311.85	41.4
Total Depreciation property plant and equipment			311.85	41.4
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	19.34			0.61
Total disposals and retirements, property, plant and equipment	19.34			0.61
Total increase (decrease) in property, plant and equipment	547.95		311.85	40.79
Property, plant and equipment at end of period	619.64	71.69	393.78	81.93

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

..(44)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
	Owned and leased assets [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		74.99	567.29	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		6.04	19.34	
Total disposals and retirements, property, plant and equipment		6.04	19.34	
Total increase (decrease) in property, plant and equipment		68.95	547.95	
Property, plant and equipment at end of period	41.14	688.59	619.64	71.69

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

..(45)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			Other property, plant and equipment, others [Member]
	Owned assets [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others				Refer to child member
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				74.99
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	311.85	41.4		-311.85
Total Depreciation property plant and equipment	311.85	41.4		-311.85
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.61		6.04
Total disposals and retirements, property, plant and equipment		0.61		6.04
Total increase (decrease) in property, plant and equipment	311.85	40.79		-242.9
Property, plant and equipment at end of period	393.78	81.93	41.14	294.81

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

..(46)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Refer to child member		Refer to child member	Refer to child member
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	567.29		74.99	567.29
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-41.4			
Total Depreciation property plant and equipment	-41.4			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	18.73		6.04	19.34
Total disposals and retirements, property, plant and equipment	18.73		6.04	19.34
Total increase (decrease) in property, plant and equipment	507.16		68.95	547.95
Property, plant and equipment at end of period	537.71	30.55	688.59	619.64



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

..(47)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Refer to child member	Refer to child member	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		311.85	41.4	
Total Depreciation property plant and equipment		311.85	41.4	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0.61	
Total disposals and retirements, property, plant and equipment			0.61	
Total increase (decrease) in property, plant and equipment		311.85	40.79	
Property, plant and equipment at end of period	71.69	393.78	81.93	41.14

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

..(48)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Demonstration fixtures, Electrical installations	Demonstration fixtures, Electrical installations		Demonstration fixtures, Electrical installations
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	74.99	567.29		74.99
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-311.85	-41.4		
Total Depreciation property plant and equipment	-311.85	-41.4		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	6.04	18.73		6.04
Total disposals and retirements, property, plant and equipment	6.04	18.73		6.04
Total increase (decrease) in property, plant and equipment	-242.9	507.16		68.95
Property, plant and equipment at end of period	294.81	537.71	30.55	688.59

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

..(49)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Demonstration fixtures, Electrical installations		Demonstration fixtures, Electrical installations	Demonstration fixtures, Electrical installations
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	567.29			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			311.85	41.4
Total Depreciation property plant and equipment			311.85	41.4
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	19.34			0.61
Total disposals and retirements, property, plant and equipment	19.34			0.61
Total increase (decrease) in property, plant and equipment	547.95		311.85	40.79
Property, plant and equipment at end of period	619.64	71.69	393.78	81.93

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

..(50)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]
	31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]	
Disclosure of detailed information about property, plant and equipment [Line items]	
Reconciliation of changes in property, plant and equipment [Abstract]	
Property, plant and equipment at end of period	41.14

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

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

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

**[400700] Notes - Investment property**

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

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	Not Applicable	Not Applicable
Useful lives or depreciation rates, investment property, cost model	Not Applicable	Not Applicable

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

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2018	31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			845.61	33.31
Disposals and retirements, other intangible assets [Abstract]				
Disposals			6.55	19.5
Total Disposals and retirements, Other intangible assets			6.55	19.5
Total increase (decrease) in Other intangible assets			839.06	13.81
Other intangible assets at end of period	779.41	113.43	1,224.52	385.46

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

..(2)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]				
	Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	31/03/2016		01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
	Disclosure of detailed information about other intangible assets [Abstract]				
	Disclosure of detailed information about other intangible assets [Line items]				
	Reconciliation of changes in other intangible assets [Abstract]				
	Changes in Other intangible assets [Abstract]				
	Amortisation other intangible assets		179.57	122.46	
	Disposals and retirements, other intangible assets [Abstract]				
	Disposals		6.49	18.8	
	Total Disposals and retirements, Other intangible assets		6.49	18.8	
	Total increase (decrease) in Other intangible assets		173.08	103.66	
	Other intangible assets at end of period	371.65	445.11	272.03	168.37

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

..(3)

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

Classes of other intangible assets [Axis]	Computer software [Member]				
	Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]		Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	
	Disclosure of detailed information about other intangible assets [Abstract]				
	Disclosure of detailed information about other intangible assets [Line items]				
	Reconciliation of changes in other intangible assets [Abstract]				
	Changes in Other intangible assets [Abstract]				
	Additions other than through business combinations	845.61	33.31		845.61
	Amortisation other intangible assets	-179.57	-122.46		
	Disposals and retirements, other intangible assets [Abstract]				
	Disposals	0.06	0.7		6.55
	Total Disposals and retirements, Other intangible assets	0.06	0.7		6.55
	Total increase (decrease) in Other intangible assets	665.98	-89.85		839.06
	Other intangible assets at end of period	779.41	113.43	203.28	1,224.52

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

..(4)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	33.31			
Amortisation other intangible assets			179.57	122.46
Disposals and retirements, other intangible assets [Abstract]				
Disposals	19.5		6.49	18.8
Total Disposals and retirements, Other intangible assets	19.5		6.49	18.8
Total increase (decrease) in Other intangible assets	13.81		173.08	103.66
Other intangible assets at end of period	385.46	371.65	445.11	272.03

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

..(5)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]	Internally generated intangible assets [Member]		
Sub classes of other intangible assets [Axis]		Accumulated amortization and impairment [Member]	Carrying amount [Member]	
	31/03/2016		01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		788.16	14.33	
Amortisation other intangible assets		-147.25	-44.5	
Disposals and retirements, other intangible assets [Abstract]				
Disposals			1.13	
Total Disposals and retirements, Other intangible assets			1.13	
Total increase (decrease) in Other intangible assets		640.91	-31.3	
Other intangible assets at end of period	168.37	715.71	74.8	106.1

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

..(6)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	788.16	14.33		
Amortisation other intangible assets				147.25
Disposals and retirements, other intangible assets [Abstract]				
Disposals		5.68		
Total Disposals and retirements, Other intangible assets		5.68		
Total increase (decrease) in Other intangible assets	788.16	8.65		147.25
Other intangible assets at end of period	946.42	158.26	149.61	230.71

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

..(7)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Sub classes of other intangible assets [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			57.45	18.98
Amortisation other intangible assets	44.5		-32.32	-77.96
Disposals and retirements, other intangible assets [Abstract]				
Disposals	4.55		0.06	-0.43
Total Disposals and retirements, Other intangible assets	4.55		0.06	-0.43
Total increase (decrease) in Other intangible assets	39.95		25.07	-58.55
Other intangible assets at end of period	83.46	43.51	63.7	38.63

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

..(8)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		57.45	18.98	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		6.55	13.82	
Total Disposals and retirements, Other intangible assets		6.55	13.82	
Total increase (decrease) in Other intangible assets		50.9	5.16	
Other intangible assets at end of period	97.18	278.1	227.2	222.04

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

..(9)

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

Classes of other intangible assets [Axis]	Computer software [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about other intangible assets [Abstract]			
Disclosure of detailed information about other intangible assets [Line items]			
Reconciliation of changes in other intangible assets [Abstract]			
Changes in Other intangible assets [Abstract]			
Amortisation other intangible assets	32.32	77.96	
Disposals and retirements, other intangible assets [Abstract]			
Disposals	6.49	14.25	
Total Disposals and retirements, Other intangible assets	6.49	14.25	
Total increase (decrease) in Other intangible assets	25.83	63.71	
Other intangible assets at end of period	214.4	188.57	124.86

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

..(1)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to child member	Refer to child member	straight-line basis	straight-line basis
Useful lives or amortisation rates, other intangible assets	Refer to child member	Refer to child member	3- 5Years	3- 5Years
Whether other intangible assets are stated at revalued amount	No	No	No	No



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

..(2)

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

Classes of other intangible assets [Axis]	Computer software [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	straight-line basis	straight-line basis
Useful lives or amortisation rates, other intangible assets	1-5 Years	1-5 Years
Whether other intangible assets are stated at revalued amount	No	No

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

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

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	Not Applicable	Not Applicable
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	Not Applicable	Not Applicable

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

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	18,281.85	10,440.21	10,893.49	5,127.73
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

## Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Trade receivables [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	10,893.49	5,127.73	7,388.36	5,312.48
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Trade receivables	Trade receivables	Refer to child member	Refer to child member

## Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	7,388.36	5,312.48	7,388.36	5,312.48
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Investments, Cash and cash equivalents, Other bank balances, Loans, Derivative asset, Others	Investments, Cash and cash equivalents, Other bank balances, Loans, Derivative asset, Others

## Disclosure of financial assets [Table]

..(4)

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Other financial assets at fair value class [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	497.32	696.96	497.32	696.96
Financial assets, at fair value	497.32	696.96	497.32	696.96
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

## Disclosure of financial assets [Table]

..(5)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	497.32	696.96	497.32	696.96
Financial assets, at fair value	497.32	696.96	497.32	696.96
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of financial assets [Table]**

..(6)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	497.32	696.96
Financial assets, at fair value	497.32	696.96
Description of other financial assets at amortised cost class	Investments, Derivative asset	Investments, Derivative asset
Description of other financial assets at fair value class	Investments, Derivative asset	Investments, Derivative asset

**Disclosure of financial liabilities [Table]**

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	18,753.77	11,233.73	18,753.77	11,233.73
Financial liabilities, at fair value	0	0	0	0

**Disclosure of financial liabilities [Table]**

..(2)

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

Classes of financial liabilities [Axis]	Financial liabilities at fair value, class [Member]		
Categories of financial liabilities [Axis]	Financial liabilities, category [Member]	Financial liabilities at fair value through profit or loss, category [Member]	Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]
	31/03/2017	31/03/2017	31/03/2017
Disclosure of financial liabilities [Abstract]			
Disclosure of financial liabilities [Line items]			
Financial liabilities	45.12	45.12	45.12
Financial liabilities, at fair value	45.12	45.12	45.12

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

..(1)

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

Classification of non-current investments [Axis]	1		2
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017
Non-current investments [Abstract]			
Disclosure of details of non-current investments [Abstract]			
Details of non-current investments [Line items]			
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investments in mutual funds
Class of non-current investments	Other investments	Other investments	Other investments
Non-current investments	0.2	0.2	15.06
Name of body corporate in whom investment has been made	20,000 (31 March 2017: 20,000) Equity shares of Rs.10 each fully paid up of Sri Venketeswara Mobile & Electronics Manufacturing Hub Private Limited	20,000 (31 March 2017: 20,000) Equity shares of Rs.10 each fully paid up of Sri Venketeswara Mobile & Electronics Manufacturing Hub Private Limited	Union KBC Capital Protection Oriented Fund - Series 7
Number of shares of non-current investment made in body corporate	[shares] 20,000	[shares] 20,000	[shares] 15,00,000

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

	31/03/2018	31/03/2017
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	0.2	15.26
Aggregate provision for diminution in value of non-current investments	0	0

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

..(1)

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

Classification of current investments [Axis]	1		2	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Current investments	4	8.39	50.65	37.83
Basis of valuation of current investments	at fair value through profit or loss	at fair value through profit or loss	at fair value through profit or loss	at fair value through profit or loss
Name of body corporate in whom investment has been made	Baroda Pioneer Banking and Financial Services Funds (of Rs. 10 each)	Baroda Pioneer PSU Equity Funds (of Rs. 10 each)	HDFC Regular Savings Fund(G)	Union KBC Dyanmic Bond Fund (of Rs. 10 each)
Number of shares of current investment made in body corporate	[shares] 1,99,990	[shares] 10,00,000	[shares] 14,70,720	[shares] 25,84,631

**Details of current investments [Table]**

..(2)

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

Classification of current investments [Axis]	3		4	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Current investments	298.53	3.8	50.84	5.62
Basis of valuation of current investments	at fair value through profit or loss	at fair value through profit or loss	at fair value through profit or loss	at fair value through profit or loss
Name of body corporate in whom investment has been made	Reliance Arbitrage Advantage Fund(MD)	Baroda Pioneer Banking and Financial Services Funds (of Rs. 10 each)	Reliance Regular Savings Fund - Debt Plan	Union KBC Trigger Fund Series 2
Number of shares of current investment made in body corporate	[shares] 2,82,15,080	[shares] 1,99,990	[shares] 21,01,176	[shares] 4,99,990

**Details of current investments [Table]**

..(3)

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

Classification of current investments [Axis]	5		6	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Current investments	20.43	80.04	20.23	245.15
Basis of valuation of current investments	at fair value through profit or loss	at fair value through profit or loss	at fair value through profit or loss	at fair value through profit or loss
Name of body corporate in whom investment has been made	Union Capital Protection Oriented Fund - Series 8	Baroda Pioneer Liquid Fund	Union Dynamic Bond Fund - G	Invesco India Liquid
Number of shares of current investment made in body corporate	[shares] 20,00,000	[shares] 42,971	[shares] 13,44,303	[shares] 1,09,817

**Details of current investments [Table]**

..(4)

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

Classification of current investments [Axis]	7		8	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Current investments	10.18	100.34	14.77	100.35
Basis of valuation of current investments	at fair value through profit or loss	at fair value through profit or loss	at fair value through profit or loss	at fair value through profit or loss
Name of body corporate in whom investment has been made	Union Largecap Fund - G	UTI Floating Rate Fund -STP	Union Balanced Advantage Fund (earlier named as Union Prudence Fund Regular Plan - G)	HDFC Cash Management Fund - TAP
Number of shares of current investment made in body corporate	[shares] 10,00,342	[shares] 37,792	[shares] 14,99,990	[shares] 29,20,484

**Details of current investments [Table]**

..(5)

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

Classification of current investments [Axis]	9		10	11
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Current investments	6.43	100.18	5.06	15.88
Basis of valuation of current investments	at fair value through profit or loss	at fair value through profit or loss	at fair value through profit or loss	at fair value through profit or loss
Name of body corporate in whom investment has been made	Union Liquid Fund - G	ICICI Prudential Money Market Fund	Baroda Pioneer Credit Opportunities Fund - Plan A	Union KBC Capital Protection Oriented Fund - Series 7
Number of shares of current investment made in body corporate	[shares] 3,725	[shares] 4,45,178	[shares] 3,75,566	[shares] 15,00,000

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

	31/03/2018	31/03/2017
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	497	681.7
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

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

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-580.08	2,846.01
Net cash flows from (used in) operating activities	-580.08	2,846.01
Net cash flows from (used in) investing activities, continuing operations	-1,243	-2,784.47
Net cash flows from (used in) investing activities	-1,243	-2,784.47
Net cash flows from (used in) financing activities, continuing operations	3,180.47	-165.22
Net cash flows from (used in) financing activities	3,180.47	-165.22

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity
Number of shares authorised	[shares] 14,79,00,000	[shares] 3,25,00,000		[shares] 14,79,00,000
Value of shares authorised	1,479	325		1,479
Number of shares issued	[shares] 12,48,66,902	[shares] 3,12,16,725		[shares] 12,48,66,902
Value of shares issued	1,248.67	312.17		1,248.67
Number of shares subscribed and fully paid	[shares] 12,48,66,902	[shares] 3,12,16,725		[shares] 12,48,66,902
Value of shares subscribed and fully paid	1,248.67	312.17		1,248.67
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 12,48,66,902	[shares] 3,12,16,725		[shares] 12,48,66,902
Total value of shares subscribed	1,248.67	312.17		1,248.67
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 12,48,66,902	[shares] 3,12,16,725		[shares] 12,48,66,902
Value of shares called	1,248.67	312.17		1,248.67
Value of shares paid-up	1,248.67	312.17		1,248.67
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued as bonus shares	[shares] 9,36,50,177	[shares] 0		[shares] 9,36,50,177
Total aggregate number of shares issued during period	[shares] 9,36,50,177	[shares] 0		[shares] 9,36,50,177
Total increase (decrease) in number of shares outstanding	[shares] 9,36,50,177	[shares] 0		[shares] 9,36,50,177
Number of shares outstanding at end of period	[shares] 12,48,66,902	[shares] 3,12,16,725	[shares] 3,12,16,725	[shares] 12,48,66,902
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of bonus issue during period	936.5	0		936.5
Total aggregate amount of increase in equity share capital during period	936.5	0		936.5
Total increase (decrease) in share capital	936.5	0		936.5
Equity share capital at end of period	1,248.67	312.17	312.17	1,248.67
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				Equity

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity	
Number of shares authorised	[shares] 3,25,00,000	
Value of shares authorised	325	
Number of shares issued	[shares] 3,12,16,725	
Value of shares issued	312.17	
Number of shares subscribed and fully paid	[shares] 3,12,16,725	
Value of shares subscribed and fully paid	312.17	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 3,12,16,725	
Total value of shares subscribed	312.17	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 3,12,16,725	
Value of shares called	312.17	
Value of shares paid-up	312.17	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued as bonus shares	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 3,12,16,725	[shares] 3,12,16,725
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of bonus issue during period	0	
Total aggregate amount of increase in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	312.17	312.17
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Type of share	Equity	

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [Line items]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Refer to child member	Refer to child member	Hari Om Rai	Hari Om Rai
Permanent account number of shareholder			AAJPR0340R	AAJPR0340R
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 11,45,85,448	[shares] 2,85,66,412	[shares] 4,50,83,976	[shares] 1,11,91,044
Percentage of shareholding in company	91.77%	91.51%	36.11%	35.85%



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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 2 [Member]		Shareholder 3 [Member]	
Name of shareholder [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Sunil Bhalla	Sunil Bhalla	Vishal Sehgal	Vishal Sehgal
Permanent account number of shareholder	AAFPB6163R	AAFPB6163R	ABMPS6676H	ABMPS6676H
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 2,83,90,372	[shares] 70,97,593	[shares] 2,21,04,352	[shares] 55,26,088
Percentage of shareholding in company	22.74%	22.74%	17.70%	17.70%

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

..(3)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 4 [Member]		Shareholder 5 [Member]	
Name of shareholder [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Shailendra Nath Rai	Shailendra Nath Rai	Shibani Sehgal	Shibani Sehgal
Permanent account number of shareholder	ADSPR6376B	ADSPR6376B	BIOPS2604H	BIOPS2604H
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 1,17,46,028	[shares] 29,36,507	[shares] 72,60,720	[shares] 18,15,180
Percentage of shareholding in company	9.41%	9.41%	5.81%	5.81%

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes

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

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Borrowings [Member]			
Classification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	786.58	332.53	786.58	332.53

## Classification of borrowings [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans [Member]		Term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	266.58	332.53	266.58	332.53

## Classification of borrowings [Table]

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Rupee term loans from banks [Member]		Other loans and advances [Member]	Other loans and advances, others [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	Secured borrowings [Member]
	31/03/2018	31/03/2017	31/03/2018	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	266.58	332.53	520	520

## Classification of borrowings [Table]

..(4)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	2,795.43	1,851.21	2,795.43	1,851.21

## Classification of borrowings [Table]

..(5)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Term loans [Member]		Term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,710.52	602.96	1,710.52	602.96

## Classification of borrowings [Table]

..(6)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Rupee term loans from banks [Member]		Other loans and advances [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,710.52	602.96	1,084.91	1,248.25

**Classification of borrowings [Table]**

..(7)

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

Classification based on current non-current [Axis]	Current [Member]	
	Other loans and advances, others [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2018	31/03/2017
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	1,084.91	1,248.25

**[612700] Notes - Income taxes****Disclosure of temporary difference, unused tax losses and unused tax credits [Table]**

..(1)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]		Other temporary differences [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Net deferred tax liability (assets)	0	0	0	0
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	0	9.75	0	9.75
Net deferred tax liabilities	227.71	141.99	227.71	141.99
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Total increase (decrease) in deferred tax liability (assets)	0	0	0	0
Deferred tax liability (assets) at end of period	0	0	0	0
Description of other temporary differences	Refer to child member	Refer to child member	Refer to child member	Refer to child member

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

..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 1 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]		
Deferred tax assets and liabilities [Abstract]		
Net deferred tax liability (assets)	0	0
Net deferred tax assets and liabilities [Abstract]		
Net deferred tax assets	0	9.75
Net deferred tax liabilities	227.71	141.99
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Total increase (decrease) in deferred tax liability (assets)	0	0
Deferred tax liability (assets) at end of period	0	0
Description of other temporary differences	Attached	Attached

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

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of income tax [TextBlock]	Textual information (4) [See below]	
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	241.82	1,391.29
Total current tax expense (income) and adjustments for current tax of prior periods	241.82	1,391.29
Other components of deferred tax expense (income)	89.61	-690.06
Total tax expense (income)	331.43	701.23
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Net deferred tax assets and liabilities [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Other tax effects for reconciliation between accounting profit and tax expense (income)	331.43	701.23
Total tax expense (income)	331.43	701.23

## Textual information (4)

## Disclosure of income tax [Text Block]

## 23 Income tax

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

	31 March 2018	31 March 2017
Current income tax:		
Current income tax charge	300.94	1,396.43
Adjustments in respect of income tax of previous year	(59.12)	(5.14)
Deferred tax :		
Relating to origination and reversal of temporary differences	89.61	(690.06)
Total tax expense on profit of the year (a)	331.43	701.23
Other comprehensive income		
Deferred tax related to items recognised in other comprehensive income during in the year:		
- Re-measurement losses of defined benefit plan	5.86	(2.79)
- Change in fair value of FVOCI equity instruments	-	(5.77)
Total tax expense on other comprehensive income of the year (b)	5.86	(8.56)
Total tax expense on total comprehensive income of the year (a) + (b)	337.29	692.67

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

Particulars	31 March 2018	31 March 2017
Profit before tax	877.29	2,291.02
Applicable tax rate	34.61%	34.61%
Expected tax expense (A)	303.61	792.88
Expenses not considered in determining taxable profit	54.89	21.60
Income not considered in determining taxable profit	(22.92)	(33.63)
Income exempt from tax	(27.20)	(50.59)
Impact of change in tax rates	(7.90)	(18.37)
Impact of deduction u/s 80JJAA	(22.86)	(11.48)
Tax pertaining to earlier years	(59.12)	(5.14)
Difference in overseas tax rates	(0.08)	(8.03)
Reversal of Deferred tax of Earlier Year	9.53	0.97
Tax losses for which no deferred tax asset was recognized	97.98	4.61
Others	5.51	8.41
Total adjustments (B)	27.82	(91.65)

Actual tax expense C= A+B	331.43	701.23
Tax expense recognised in statement of profit and loss	331.43	701.23
(c) Deferred tax		
Deferred tax relates to the following:		
	31 March 2018	31 March 2017
Deferred tax assets on account of:		
Property, plant and equipment	(61.33)	(17.02)
Employee benefits and other payable	(76.23)	(66.57)
Provision for doubtful debts & Advances	(31.14)	(41.94)
Provision for obsolescence inventories	(19.44)	(104.75)
Fair valuation of investment	(0.95)	(13.41)
Provision for scheme	-	(47.22)
Unrealised profit on unsold inventory	(15.42)	(20.88)
Others	(0.32)	(3.07)
Deferred tax related to other comprehensive income of the year:		
Re-measurement losses of defined benefit plan	(2.13)	(7.99)

Change in fair value of FVTOCI equity instruments	(2.31)	(2.31)
Deferred tax liability on account of:		
Tax on custom duty (43B) to be paid in future years	433.11	444.84
DDT on undistributed profit of associate	3.61	3.48
Property, plant and equipment	0.26	5.79
Provision for obsolescence inventories		3.03
Others	-	0.26
Net deferred tax liability including other comprehensive income of the year	227.71	132.24

## Movement in deferred tax liability for the year ended 31 March 2018

	As at 31 March 2017	Recognised in other comprehensive income	Recognised in profit and loss	As at 31 March 2018
Property, plant and equipment	(17.02)	-	(44.31)	(61.33)
Employee benefits and other payable	(66.57)	-	(9.66)	(76.23)
Provision for doubtful debts and advances	(41.94)	-	10.80	(31.14)
Provision for obsolescence inventories	(104.75)	-	85.31	(19.44)
Fair valuation of investment	(13.41)	-	12.46	(0.95)
Provision for scheme	(47.22)	-	47.22	-



Unrealised profit on unsold inventory	(20.88)		5.46	(15.42)
Others	(3.07)		2.75	(0.32)
Deferred tax related to other comprehensive income of the year:				
Re-measurement losses of defined benefit plan	(7.99)	5.86		(2.13)
Change in fair value of FVTOCI equity instruments	(2.31)			(2.31)
Deferred tax liability on account of:				
Tax on custom duty (43b) to be paid in future years	444.84	-	(11.73)	433.11
DDT on undistributed profit of associate	3.48		0.13	3.61
Property, plant and equipment	5.79		(5.53)	0.26
Provision for obsolescence inventories	3.03		(3.03)	
Others	0.26		(0.26)	-
Total	132.24	5.86	89.61	227.71

## Movement in deferred tax assets for the year ended 31 March 2017

	As at 31 March 2016	Recognised in other comprehensive income	Recognised in profit and loss	As at 31 March 2017
Property, plant and equipment	(1.82)	-	(15.20)	(17.02)

Employee benefits and other payable	(49.03)	-	(17.54)	(66.57)
Provision for doubtful debts and advances	(2.45)	-	(39.49)	(41.94)
Provision for obsolescence inventories	(76.74)	-	(28.01)	(104.75)
Fair valuation of investment	(8.46)	-	(4.95)	(13.41)
Provision for scheme	(58.66)	-	11.44	(47.22)
Unrealised profit on unsold inventory	(26.93)		6.05	(20.88)
Others			(3.07)	(3.07)
Mat credit entitlement	(298.96)	-	-	-
Deferred tax related to other comprehensive income of the year:				
Re-measurement losses of defined benefit plan	(5.20)	(2.79)	-	(7.99)
Change in fair value of FVTOCI equity instruments	3.47	(5.77)	-	(2.31)
Deferred tax liability on account of:				
Tax on custom duty (43b) to be paid in future years	1,035.26	-	(590.42)	444.84
DDT on undistributed profit of associate			3.48	3.48
Property, plant and equipment	17.36		(11.57)	5.79
Provision for obsolescence inventories	3.09		(0.06)	3.03
Others	0.39		(0.72)	0.26
Total	531.32	(8.56)	(690.06)	132.24

## 24 Earnings per share (EPS)

The following reflects the profit and share data used in the basic and diluted EPS computation:

	31 March 2018	31 March 2017
Nominal value of equity shares	10	10
Profit attributable to equity shareholders of the Holding Company for computing Basic and Dilutive EPS (A)	575.02	1,590.61
Weighted average number of equity shares for calculating basic EPS		
Weighted average number of equity shares outstanding during the year for computing Basic EPS (B)*	124,866,902	124,620,875
Dilutive effect of share based payments on weighted average number of equity shares outstanding during the year	1,276,294	1,377,734
Dilutive effect of compulsory convertible preference shares on weighted average number of equity shares outstanding during the year #	1,332,860	-
Weighted average number of equity shares outstanding during the year for computing Diluted EPS (C) *	127,476,056	125,998,609
Basic earning per share (A/B)	4.61	12.76
Diluted earning per share (A/C)#	4.51	12.62

# Compulsory convertible preference shares, which are entirely liability in nature, have not been considered in the calculation of diluted EPS.

\* During the year ended 31 March 2018, the Company issued 93,650,177 bonus shares to the existing share holders in proportion to their shareholding, in the ratio of 3 equity shares for every equity share held (refer note 9), accordingly the weighted average number of equity shares outstanding for previous years have been adjusted for the purpose of calculating earning per share.

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

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

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

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

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

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

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of advances [Axis]	Advances [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	263.32	274.29	263.32	274.29
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Capital advances [Member]		Other Advances [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of advances [Axis]	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	66.41	121.63	196.91	152.66
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Prepaid expenses [Member]		Other advances, others [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of advances [Axis]	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	84.62	83.95	112.29	68.71
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(4)

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

Classification based on current non-current [Axis]	Current [Member]			
	Classification of advances [Axis]		Advances [Member]	
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	2,659.39	1,876.02	2,659.39	1,876.02
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(5)

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

Classification based on current non-current [Axis]	Current [Member]			
	Classification of advances [Axis]		Prepaid expenses [Member]	
Classification of assets based on security [Axis]	Other Advances [Member]		Unsecured considered good [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	2,659.39	1,876.02	141.61	163.41
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

**Details of advances [Table]**

..(6)

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

Classification based on current non-current [Axis]	Current [Member]	
	Deposits with statutory authorities [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2018	31/03/2017
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	2,517.78	1,712.61
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Total advance due by directors other officers or others	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]		
Advance due by firms in which any director is partner	0	0
Advance due by private companies in which any director is director	0	0
Advance due by private companies in which any director is member	0	0
Total advance due by firms or companies in which any director is partner or director	0	0

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

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	73.04	58.86	30.94	31.16
Provision leave encashment			70.87	57.53
Total provisions for employee benefits	73.04	58.86	101.81	88.69
CSR expenditure provision	0	0	0	0
Other provisions	28.15	2.75	327.09	473.07
Total provisions	101.19	61.61	428.9	561.76

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

..(1)

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

Other current liabilities, others [Axis]	1	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	1.33	1.23
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Lease equalisation reserve	Lease equalisation reserve
Other current liabilities, others	1.33	1.23

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

..(1)

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

Classification of other non-current financial assets others [Axis]	1		2	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	71.62	0	284.96	1,169.31
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Unsecured, considered good unless stated otherwise	Unsecured, considered good unless stated otherwise	Bank deposits with remaining maturity of more than twelve months #	Bank deposits with remaining maturity of more than twelve months #
Other non-current financial assets, others	71.62	0	284.96	1,169.31

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

..(1)

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

Other current financial liabilities, others [Axis]	1		2	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	31.66	18.24	29.92	5.16
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Payable for capital purchases	Payable for capital purchases	Interest accrued on borrowings	Interest accrued on borrowings
Other current financial liabilities, others	31.66	18.24	29.92	5.16

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

..(2)

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

Other current financial liabilities, others [Axis]	3		4	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	178.92	190.31	378.41	126
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Security deposits	Security deposits	Employee payables	Employee payables
Other current financial liabilities, others	178.92	190.31	378.41	126



**Other non-current liabilities others [Table]**

..(1)

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

Other non-current liabilities others [Axis]	1	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current liabilities [Abstract]		
Other non-current liabilities others	5.72	6.91
Other non-current liabilities others [Abstract]		
Other non-current liabilities others [Line items]		
Description of other non-current liabilities others	Lease equalisation reserve	Lease equalisation reserve
Other non-current liabilities others	5.72	6.91

**Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Raw materials [Member]	
	31/03/2018	31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	7,311.44	6,864.01	1,774.94	1,831.05
Mode of valuation			at lower of cost or net realisable value	at lower of cost or net realisable value

**Classification of inventories [Table]**

..(2)

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

Classification of inventories [Axis]	Work-in-progress [Member]		Finished goods [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	834.81	316.08	2,623.61	2,404.24
Mode of valuation	at lower of cost or net realisable value	at lower of cost or net realisable value	at lower of cost or net realisable value	at lower of cost or net realisable value

**Classification of inventories [Table]**

..(3)

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

Classification of inventories [Axis]	Stock-in-trade [Member]		Stores and spares [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	987.83	978.07	1,090.25	1,334.57
Mode of valuation	at lower of cost or net realisable value	at lower of cost or net realisable value	at lower of cost or net realisable value	at lower of cost or net realisable value

**Other current financial assets others [Table]**

..(1)

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

Other current financial assets others [Axis]	1		2	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	236.18	114.14	87.32	32.24
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Interest accrued on bank deposits	Interest accrued on bank deposits	- Considered good	- Considered good
Other current financial assets others	236.18	114.14	87.32	32.24

**Other current financial assets others [Table]**

..(2)

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

Other current financial assets others [Axis]	3		4	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	17.53	0	-17.53	0
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	- Credit impaired	- Credit impaired	Less: Provision for doubtful other receivables	Less: Provision for doubtful other receivables
Other current financial assets others	17.53	0	-17.53	0

**Details of loans [Table]**

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Loans [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	56.15	41.59	56.15	41.59
Allowance for bad and doubtful loans	0	0	0	0
Total loans	56.15	41.59	56.15	41.59
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

## Details of loans [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	Security deposits [Member]		Loans [Member]	
Classification of loans [Axis]	Unsecured considered good [Member]		Classification of assets based on security [Member]	
Classification of assets based on security [Axis]	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	56.15	41.59	27.58	103.79
Allowance for bad and doubtful loans	0	0	0	0
Total loans	56.15	41.59	27.58	103.79
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

## Details of loans [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]			
	Loans [Member]		Security deposits [Member]	
Classification of loans [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	27.58	103.79	27.58	103.79
Allowance for bad and doubtful loans	0	0	0	0
Total loans	27.58	103.79	27.58	103.79
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

**Other current assets others [Table]**

..(1)

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

Other current assets others [Axis]	1		2	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	81.55	0	1,453.07	1,074.35
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Others	Others	- Considered good	- Considered good
Other current assets, others	81.55	0	1,453.07	1,074.35

**Other current assets others [Table]**

..(2)

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

Other current assets others [Axis]	3		4	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	60.94	44.92	-60.94	-44.92
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	- Considered doubtful	- Considered doubtful	Less: Provision for doubtful advances	Less: Provision for doubtful advances
Other current assets, others	60.94	44.92	-60.94	-44.92

**Subclassification of trade receivables [Table]**

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	10,904.13	5,204	10,904.13	5,204
Allowance for bad and doubtful debts	10.64	76.27	10.64	76.27
Total trade receivables	10,893.49	5,127.73	10,893.49	5,127.73
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

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

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Interest income accrued	18.38	75.42
Total other non-current financial assets	374.96	1,244.73
Advances, non-current	(A) 263.32	(B) 274.29
Total other non-current assets	(C) 263.32	(D) 274.29
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	2,766.01	1,393.61
Total balance with banks	2,766.01	1,393.61
Cash on hand	7.21	1.05
Total cash and cash equivalents	2,773.22	1,394.66
Bank balance other than cash and cash equivalents	3,797.97	2,381.01
Total cash and bank balances	6,571.19	3,775.67
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Derivative financial instruments	0.12	0
Unbilled revenue	34.98	0.32
Total other current financial assets	358.6	146.7
Advances, current	2,659.39	1,876.02
Total other current assets	4,194.01	2,950.37
Nature of other provisions	Provision for warranties for decommissioning liabilities	Provision for warranties for decommissioning liabilities
Total other non-current liabilities	5.72	6.91
Current maturities of long-term debt	414.4	338.54
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Derivative liabilities	0	45.12
Total other current financial liabilities	1,033.31	723.37
Advance received from customers	214.07	183.92
Total other advance	214.07	183.92
VAT payable	13.33	116.67
Taxes payable other tax	(E) 116.55	(F) 43.28
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	129.88	159.95
Total other current liabilities	345.28	345.1

### Footnotes

(A) Capital advances : 66.41 Prepaid expenses : 84.62 [net of provision for income tax Rs. Nil (31 March 2017 : Rs. 113.26 million)] : 112.29

(B) Capital advances : 121.63 Prepaid expenses : 83.95 [net of provision for income tax Rs. Nil (31 March 2017 : Rs. 113.26 million)] : 68.71

(C) Other non-current assets : 151.03 Advance tax assets (net) : 112.29

(D) Other non-current assets : 205.58 Advance tax assets (net) : 68.71

(E) Tax deductible at source : 54.09 Other statutory liabilities : 62.46

(F) Tax deductible at source : 18.47 Other statutory liabilities : 24.81

**[401200] Notes - Additional disclosures on balance sheet**

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

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (5) [See below]	
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit [Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	Yes	Yes
If yes, Central Excise Tariff Act, heading in which product/service is covered under cost records	8517	8517
Details regarding cost audit [Abstract]		
Whether audit of cost records of company has been mandated under Rules specified in SN 1	Yes	Yes
If yes, Central Excise Tariff Act, heading in which product/service is covered under cost audit	8517	8517
Net worth of company	0	0
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

## Textual information (5)

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

#### 26 Capital management

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

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

No changes were made in the objectives, policies or processes for managing capital during the years ended 31 March 2018 and 31 March 2017 .

As at	31 March 2018	31 March 2017
Borrowings	3,996.41	2,522.28
Less: Cash and cash equivalents	(2,773.22)	(1,394.66)
Net debt	1,223.19	1,127.62
Equity	11,453.58	8,819.83
Total capital	11,453.58	8,819.83
Capital and net debt	12,676.77	9,947.45

Gearing ratio (%)	9.65%	11.34%
-------------------	-------	--------

## 27 Financial risk management objectives and policies

The Group's principal financial liabilities, other than derivatives, comprise loans and overdrafts, and trade payables. The main purpose of these financial liabilities is to raise finance for the Group's operations. The Group has various financial assets such as trade receivables, cash, and short-term deposits, which arise directly from its operations. The Group also holds mutual fund investments and enters into derivative transactions.

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

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

### Price risk

The Group is mainly exposed to the price risk due to its investment in equity instruments and mutual funds. The price risk arises due to uncertainties about the future market values of these investments. In order to manage its price risk arising from investments in mutual funds, the Group diversifies its portfolio in accordance with the limits set by the risk management policies. The Group does not have significant investment in equity instruments.

Set out below is the impact of a 1% movement in the NAV of mutual funds on the Group's profit before tax:

As at	31 March 2018	31 March 2017
Effect on profit before tax:		
NAV increase by 100 bps	4.97	6.97



NAV decrease by 100 bps	(4.97)	(6.97)
-------------------------	--------	--------

## Interest rate risk

The Group's exposure to the risk of changes in market interest rates relates primarily to the Group's borrowings with floating interest rates. The Group's policy is to manage its interest cost using a mix of fixed, floating rate borrowings.

The following table provides a breakdown of the Group's fixed and floating rate borrowings:

As at	31 March 2018	31 March 2017
Fixed rate borrowings	1,472.52	1,051.62
Floating rate borrowings	2,523.89	1,470.66
Total	3,996.41	2,522.28

The following table demonstrates the sensitivity to a reasonably possible change in interest rates, being a 0.5% increase or decrease in interest rate, with all other variables held constant, of the Group's profit before tax due to the impact on floating rate borrowings.

As at	31 March 2018	31 March 2017
Effect on profit before tax:		
PLR*- decrease by 50 bps	12.62	7.35

PLR\*- increase by 50 bps

(12.62) (7.35)

\*Prime Lending Rate ('PLRs') set by individual Indian banks in respect of their loans.

#### Credit risk

The Group is also exposed to credit risk from trade receivables, term deposits, liquid investments and other financial instruments.

(i) Customer credit risk is managed by Group's established policy, procedures and control relating to customer credit risk management. All customers are subject to credit verification procedures. In addition, receivable balances are monitored on an on-going basis. At 31 March 2018, the Group had 25 customers (31 March 2017: 7 customers ) that owed the Group more than Rs. 50 million each and accounted for approximately 92.01%(31 March 2017: 80%) of all the receivables outstanding. The Group is exposed to credit risk in the event of non-payment by customers. An impairment analysis is performed at each reporting date by grouping the receivables in homogeneous group. Trade receivables are non-interest bearing and are generally on credit terms of 30 to 180 days depending upon category and nature of customers. Trade receivables disclosed above include amounts (see below for aged analysis) which are past due at the reporting date. Based on their credit evaluation, management considers these trade receivables as high quality and accordingly no life time expected credit losses are recognised on such receivables. The Group considers that trade receivables are not credit impaired as these are receivable from credit worthy counterparties. For terms and conditions relating to related party receivables, refer note 30.

(ii) The credit risk for cash and cash equivalents, other bank balances, term deposits, etc. is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

Ageing of past due but not impaired receivables is as follows:

As at	31 March 2018	31 March 2017
0-180 days	8,463.99	5,120.40
180-365 days	1,805.02	64.59
1 year plus	635.12	19.01
Total	10,904.13	5,204.00

The Group has provisions of Rs. 10.64 million (31 March 2017 : Rs. 76.27 million) for doubtful debts. None of those trade debtors past due or impaired have had their terms renegotiated. The maximum exposure to credit risk at the reporting date is the fair value of each class of debtors presented in the financial statement. The Group does not hold any collateral or other credit enhancements over balances with third parties nor does it have a legal right of offset against any amounts owed by the Group to the counterparty. For receivables which are overdue the Group has subsequently received payments and has reduced its overdue exposure.

The Group evaluates the concentration of risk with respect to trade receivables as low, as its customers are located in several jurisdictions and operate in largely independent markets.

#### Liquidity risk

The Group monitor their risk of shortage of funds using cash flow forecasting models. These models consider the maturity of their financial investments, committed funding and projected cash flows from operations.

The Group's objective is to provide financial resources to meet its business objectives in a timely, cost effective and reliable manner. A balance between continuity of funding and flexibility is maintained through the use of bank borrowings. The Group also monitors compliance with its debt covenants. The maturity profile of the Group's financial liabilities based on contractual undiscounted payments is given in the table below:

	<1yr	1-5 yrs	>5 yrs	Total
As at 31 March 2018				
Borrowings (including interest accrued)	3,213.09	266.58	-	3,479.67
Compulsory Convertible Preference Shares (CCPS) (including interest accrued)	-	-	546.67	546.67
Trade payables	14,925.03	-	-	14,925.03
Derivative liability	-	-	-	-
Other financial liability	588.98	-	-	588.98
Total	18,727.10	266.58	546.67	19,540.35

As at 31 March 2017

Borrowings (including interest accrued)	2,194.92	332.52	-	2,527.44
Compulsory Convertible Preference Shares (CCPS) (including interest accrued)	-	-	-	-
Trade payables	8,704.27	-	-	8,704.27
Derivative liability	45.12	-	-	45.12
Other financial liability	334.55	-	-	334.55
Total	11,278.86	332.52	-	11,611.38

## Foreign currency risk

The Group has significant purchases from outside India. The Group has transactional currency exposures arising from sales or purchases by an operating unit in currencies other than the unit's functional currency. Accordingly, the Group's financial state of affairs can be affected significantly by movements in the US dollar exchange rates. The Group enters into derivative transactions, primarily in the nature of futures currency contracts on import payables. The purpose is to manage currency risks arising from the Group's operations.

The carrying amounts of the Group's financial assets and liabilities denominated in different currencies are as follows:

As at	31 March 2018		31 March 2017	
	Financial assets INR	Financial liabilities INR	Financial assets INR	Financial liabilities INR

Indian Rupees (INR)	8,587.79	5,212.12	6,124.08	4,177.71
United States Dollar (USD)	7,149.54	9,149.44	3,276.09	3,805.06
Chinese Yuan (CNY)	2,915.16	4,886.36	1,684.98	3,563.37
Hong Kong dollar (HKD)	0.77	12.63	5.68	20.10
Other	125.91	279.80	46.34	45.14
Total	18,779.17	19,540.35	11,137.17	11,611.38

The Group's exposure to foreign currency arises in part where a Group holds financial assets and liabilities denominated in a currency different from the functional currency of that entity with USD being the major non-functional currency of the Group's main operating subsidiaries. Set out below is the impact of a 10% movement in the US dollar on profit before tax arising as a result of the revaluation of the Group's foreign currency financial assets and unhedged liabilities :

As at	31 March 2018	31 March 2017
Effect of 10% strengthening of INR against following on profit before tax:		
USD	190.00	(38.15)
CNY	197.12	187.84
HKD	1.19	1.44
Others	15.39	(0.12)

Effect of 10% weakening of INR against following on profit before tax:

USD	(190.00)	38.15
CNY	(197.12)	(187.84)
HKD	(1.19)	(1.44)
Others	(15.39)	0.12

The Group enters into future contracts to mitigate the risk arising from fluctuations in foreign exchange rates to cover foreign currency payments.

The Group has taken future contract of the following amount to hedge against currency risk against movement in INR/US dollar. The contract as on year end are as follows :

As at	31 March 2018	31 March 2017
Amount in INR	99.86	910.42

### 33 Details of dues to micro and small enterprises as defined under the MSMED Act, 2006

S. No.	Particulars	31 March 2018	31 March 2017
1	The principal amount remaining unpaid to any supplier as at the end of each accounting year	Nil	Nil
2	The interest due thereon remaining unpaid to any supplier as at the end of each accounting year	Nil	Nil
3	The amount of interest paid by the buyer in terms of section 16 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year.	Nil	Nil
	The amount of interest due and payable for the period of delay in making payment (which have been paid but		

beyond the appointed day

4

Nil Nil

during the year) but without adding the interest specified under this Act

5	The amount of interest accrued and remaining unpaid at the end of each accounting year; and	Nil	Nil
---	---	-----	-----

6	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise.	Nil	Nil
---	---	-----	-----

Pursuant to the requirement of section 135 of Companies Act, 2013 and rules thereon, the Group was required to spend Rs. 46.38 million (31 March 2017: Rs.44.10 million) on corporate social responsibility. During the year the Group has spent Rs. 0.50 million (31 March 2017: Rs. 22.50 million), on various CSR activities for purpose other than construction or acquisition of any asset.

Import of mobile phones only attracts Special Duty of Customs in lieu of Excise (CVD) which is equivalent to excise duty applicable on like goods as if manufactured or produced in India. Accordingly, mobile phones manufactured in India are subject to excise duty at the rate of 13.5% (including NCCD of 1%) if Cenvat Credit on inputs and capital goods is availed (rate of duty was 7.21% (including NCCD of 1%) till 28 February 2015) and 2% (including NCCD of 1%) if such Cenvat Credit on inputs and capital goods is not availed.

This has been further clarified by the Hon'ble Supreme Court of India in the matter of M/S SRF Limited in Civil Appeal No. 9440 of 2003 by ruling that the benefit of exemption / concessional rate of excise duty, which is subject to a condition that no Cenvat credit on inputs or capital goods used in the manufacture of such goods shall be taken, is also available to the importers of like goods for payment of CVD under Customs.

During the financial years 2014 -2015 and 2015 - 2016, the Company was clearing the imported mobile phones by paying CVD of customs at higher rate of 7.21% before 1 March 2015 and 13.50% from 1 March 2015 instead of 2% during respective periods. The Company got re-assessed bills of entries amounting to Rs 638.47 million during the financial year 2017-18 Post clarification issued by the Hon'ble Supreme Court in M/s SRF case discussed above, and after re-assessment of bills of entries, the above said CVD amount became fully recoverable. Accordingly, the Company has claimed refund as per the Customs Act 1962.

The total amount recoverable amounting to Rs. 1,241.36 million (31 March 2017: Rs. 1,464.90 million) was recorded, has been disclosed under "Balance with statutory/government authorities". For the purpose of income tax on the above duty paid and claimed as refund, the management has accordingly accrued Rs. 433.11 million (31 March 2017: Rs. 444.84 million) as deferred tax liability.

In the current year, the Company has received the refund of Rs. 1,105.50 million. The Company has subsequently received the refund of Rs. 228.95 million and the balance due amount is expected to be received in due course.

LAVA  
International  
Limited

Notes to  
consolidated  
financial  
statements



for the year  
ended 31  
March 2018

(All amounts  
in Indian  
Rupees  
Million  
unless  
otherwise  
stated)

36 Investments accounted for using the equity  
method

Set out below are the associates and joint ventures of the group as at 31 March 2018 which, in the opinion of the directors, are material to the group. The entities listed below have share capital consisting solely of equity shares, which are held directly by the group. The country of incorporation or registration is also their principal place of business, and the proportion of ownership interest is the same as the proportion of voting rights held.

Name of the entity	Nature	Principal place of business	Carrying amount	
31 March 2018			31 March 2017	
MagicTel Solutions Private Limited <sup>1</sup>	Associate	India	24.08	23.19
Yamuna Electronics Manufacturing Cluster Private Limited <sup>2</sup>	Joint venture	India	46.81	49.02
Total			70.89	72.21

<sup>1</sup> During the year ended 31 March 2017, the Group has sold 50% of its existing investment in MagicTel Solutions Private Limited for Rs 80.00 million. Prior to this, MagicTel Solution Private Limited was a joint venture.

<sup>2</sup> Through the shareholder agreement of Yamuna Electronics Manufacturing Cluster Private Limited, the Group has joint control over the entity, even though it only holds 44.50%, effectively, of the voting rights.

## (i) Commitments and contingent liabilities in respect of associates and joint ventures

The group has no contingent liabilities or capital commitments relating to its interest in MagicTel Solution Private Limited and Yamuna Electronics Manufacturing Cluster Private Limited as at 31 March 2018 and 2017.

## (ii) Summarised financial information for associates and joint ventures

The tables below provide summarised financial information for those joint ventures and associates of the group. The information disclosed reflects the amounts presented in the financial statements of the relevant associates and joint ventures and not the Lava International Limited's share of those amounts.

## Summarised Balance Sheet

	MagicTel Solutions Private Limited		Yamuna Electronics Manufacturing Cluster Private Limited	
	31 March 2018	31 March 2017	31 March 2018	31 March 2017
<b>Current assets</b>				
Cash and cash equivalents	4.67	6.34	0.18	2.51
Other assets	78.53	119.30	-	-
<b>Total current assets</b>	<b>83.20</b>	<b>125.64</b>	<b>0.18</b>	<b>2.51</b>

Total non-current assets	28.59	17.45	123.90	123.94
Current liabilities				
Financial liabilities	2.87	8.35	19.40	-
Other liabilities	12.60	38.96	0.03	13.38
Total current liabilities	15.47	47.31	19.43	13.38
Non-Current liabilities				
Financial liabilities	-	-	-	-
Other liabilities	-	3.00	-	0.05
Total non-current liabilities	-	3.00	-	0.05
Net assets	96.32	92.78	104.65	113.02
Proportion of Group's ownership	25.00%	25.00%	44.50%	43.37%
Carrying amount of the Investment	24.08	23.19	46.81	49.02

## Summarised statement of profit and loss

MagicTel  
Solutions  
Private  
Limited

Yamuna  
Electronics  
Manufacturing  
Cluster  
Private  
Limited

	31 March 2018	31 March 2017	31 March 2018	31 March 2017
Revenue	150.43	341.27	-	-
Interest income	4.01	4.12	-	-
Depreciation and amortisation	0.91	0.94	0.06	0.01
Interest expense	0.42	0.59	-	0.03
Income tax expense/(income)	0.25	7.10	-	(0.01)
Profit for the year	0.71	14.12	(11.08)	(19.61)
Other comprehensive income	-	-	-	-
Total comprehensive income	0.71	14.12	(11.08)	(19.61)

37 Previous year figures have been reclassified/regrouped, wherever considered necessary to make them comparable with those for the current year.

(a) The summary of regrouping related to consolidated balance sheet as at 31 March 2017 are as follows:

Particulars	Notes	31 March 2017	Regrouping	31 March 2017 Regrouped
Non-current assets				
Financial assets				
Other financial asset	5 (f)	167.47	1,077.26	1,244.73

		-		-
Current assets				
Financial assets				
Current bank deposits		1,001.84	(1,001.84)	-
Others	5 (f)	221.80	(75.10)	146.70
Other current assets	7	2,950.69	(0.32)	2,950.37
Equity and liabilities				
Non-current liabilities				
Other non-current liabilities	12	-	6.91	6.91
Current liabilities				
Financial liabilities				
Trade payables			-	
- total outstanding dues of creditors other than micro enterprises and small enterprises	10 (c)	8,838.41	(134.14)	8,704.27
Other financial liabilities	10 (d)	597.37	126.00	723.37
Other current liabilities	12	343.87	1.23	345.10

(b) The summary of regrouping related to consolidated statement of profit and loss for the year ended 31 March 2017 are as follows:

Particulars	Notes	31 March 2017	Regrouping	31 March 2017 Regrouped
<b>Expenses</b>				
Purchase of traded goods		12,316.68	106.95	12,209.73
Employee benefit expenses	19	4,228.09	84.72	4,143.37
Other expenses	20	7,793.75	363.60	7,430.15
Excise duty		-	(448.32)	448.32
Finance income	15	(383.34)	(106.95)	(276.39)

The above regroupings does not have material impact on the financial statements.

#### Group Information

Additional information, as required under Schedule III to the Companies act, 2013 for entities consolidated as subsidiaries, Controlled trust, Associates and joint ventures :

Name of the entity in the Country of	Year	Effective	Net Assets, i.e., total
--------------------------------------	------	-----------	----------------------------

S.NO.	Group	Incorporation	Principal Activity	ended	Holding	assets minus total liabilities	As % of consolidated Net Assets	Amount
(i) Parent								
1	Lava International Limited	India	Production, trading, research and development of communication equipments	31 March 2018	-	80.74%		9,445.33
			31 March 2017	-	76.06%	6,708.12		
(ii) Subsidiaries								
Indian								
1	Lava Enterprises Limited	India	Investment	31 March 2018	99.05%	0.44%		51.45
				31 March 2017	99.05%	0.58%		51.52
2	Sojo Distribution Private Limited	India	Trading of communication equipment and related marketing services	31 March 2018	90.00%	0.00%		0.08
			31 March 2017	90.00%	0.00%	0.09		
3	Sojo Manufacturing Services (A.P.) Private Limited	India	Investment	31 March 2018	99.97%	0.34%		39.28
				31 March 2017	99.97%	0.44%		38.98

4	Sojo Manufacturing Services Private Limited	India	Investment	31 March 2018	99.88%	0.08%	9.85
				31 March 2017	99.88%	0.08%	7.36
5	Sojo Infotel Private Limited	India	Application development and distribution	31 March 2018	90.00%	0.00%	0.09
			31 March 2017	90.00%	0.00%	0.09	
Foreign							
1	LAVA International (H.K.) Limited	Hong Kong	Trading of communication equipments	31 March 2018	100.00%	20.49%	2,397.48
			31 March 2017	100.00%	13.10%	1,155.42	
2	LAVA (Shenzhen) Limited	China	-*	31 March 2018	100.00%	0.00%	-
				31 March 2017	100.00%	0.14%	12.55
3	Xolo International (H.K.) Limited	Hong Kong	Trading of communication equipments	31 March 2018	100.00%	0.37%	43.06
			31 March 2017	100.00%	0.50%	44.14	
4	Lava Technologies DMCC	UAE	Trading of communication equipments	31 March 2018	100.00%	0.63%	73.37



			31 March 2017	100.00%	0.01%	0.89	
5	XOLO Technologies (Shenzhen) Limited*	China	Production, trading, research and development of communication equipments	31 March 2018	100.00%	7.30%	854.38
			31 March 2017	100.00%	8.61%	759.53	
6	Pt. Lava Mobile Indonesia	Indonesia	Marketing Services	31 March 2018	95.00%	-2.54%	(297.64)
			31 March 2017	95.00%	0.53%	46.72	
7	Lava International DMCC, UAE	UAE	Marketing Services	31 March 2018	100.00%	-1.54%	(179.73)
			31 March 2017	100.00%	3.98%	350.97	
8	Lava Mobility (Private) Limited, Sri Lanka	Sri Lanka	Marketing Services	31 March 2018	100.00%	0.02%	2.80
			31 March 2017	100.00%	0.01%	1.25	
9	Lava Mobile Mexico S.DER.L. DE C.V.	Mexico	Marketing Services	31 March 2018	99.00%	-0.49%	(57.31)
			31 March 2017	99.00%	-0.48%	(42.61)	
10	Lava International (Myanmar) Co. Limited	Myanmar	Marketing Services	31 March 2018	99.00%	0.01%	1.39

				31 March 2017	99.00%	0.02%	1.37	
11	Lava International (Thailand) Co Limited*	Thailand	Marketing Services	31 March 2018	97.00%	0.15%	18.00	
				31 March 2017	97.00%	0.16%	14.15	
12	Lava international (Nepal) Private Limited*	Nepal	Marketing Services	31 March 2018	100.00%	-0.03%	(3.63)	
				31 March 2017	100.00%	0.08%	7.26	
13	Lava International (Bangladesh) Limited*	Bangladesh	Marketing Services	31 March 2018	99.99%	0.08%	9.54	
				31 March 2017	99.99%	0.13%	11.09	
14	Lava Technologies	Egypt	Trading of communication equipments	31 March 2018	90.00%	-0.03%	(3.75)	
				31 March 2017	90.00%	-0.09%	(7.53)	
15	LCG			31 March 2018		0.59%	68.57	
				31 March 2017		0.00%	-	

	Non Controlling interest in all subsidiaries			31 March 2018	97.91%		11,453.58
			31 March 2017	0	0.19		
(iii)	Associates (accounted for using equity method)						
	Indian						
1	MagicTel Solutions Private Limited	India	Value added services and application distribution for communication equipment	31 March 2018	25.00%	0.21%	24.08
			31 March 2017	25.00%	0.26%	23.19	
(iv)	Joint venture (accounted for using equity method)						
	Indian						
1	MagicTel Solutions Private Limited	India	Value added services and application distribution for communication equipment	31 March 2018	-	-	-
			31 March 2017	50.00%	0.00%	-	
1	Yamuna Electronics Manufacturing Cluster Private Limited (YEMCPL)	India		31 March 2018	44.50%	0.40%	46.81
			31 March 2017	43.37%	0.56%	49.02	
(v)	Controlled Trust						
	Indian						

1	Lava employee welfare trust	India	31 March 2018	-	0.00%	0.07
			31 March 2017	-	0.00%	0.03
	Inter company eliminations / adjustments on consolidation		31 March 2018	-	-105%	(12,299.04)
			31 March 2017	-	-4.70%	(414.19)
	Total		31 March 2018		100%	11,698.11
	Total		31 March 2017		100%	8,819.64

S.NO.	Name of the entity in the Group	Share in Profit or Loss		Share in other comprehensive income		Share in total comprehensive income	
		As % of consolidated Profit or Loss	Amount	As % of consolidated other comprehensive income	Amount	As % of consolidated total comprehensive income	Amount
(i)	Parent						
1	Lava International Limited	129%	706.53	-28.55%	11.06	123%	717.59
		82%	1,305.89	20.03%	(24.50)	87.32%	1,281.39

## (ii) Subsidiaries

## Indian

1	Lava Enterprises Limited	0%	(0.07)	-	-	0%	(0.07)
		0%	(0.80)	-	-	-0.05%	(0.80)
2	Sojo Distribution Private Limited	0%	(0.01)	-	-	0%	(0.01)
		0%	(0.01)	-	-	0.00%	(0.01)
3	Sojo Manufacturing Services (A.P.) Private Limited	0%	0.31	-	-	0%	0.31
		0%	(0.62)	-	-	-0.04%	(0.62)
4	Sojo Manufacturing Services Private Limited	0%	(0.01)	-	-	0%	(0.01)
		0%	(1.09)	-	-	-0.07%	(1.09)
5	Sojo Infotel Private Limited	0%	-	-	-	0%	-
		0%	(0.01)	-	-	0.00%	(0.01)

## Foreign

## LAVA International

1	(H.K.) Limited	228%	1,242.19	-71.45%	27.69	217%	1,269.88	
		5%	73.46			5.01%	73.46	
2	LAVA (Shenzhen) Limited	0%	-			0%	-	
		0%	(0.06)			0.00%	(0.06)	
3	Xolo International (H.K) Limited	0%	(1.06)			0%	(1.06)	
		3%	45.12			3.07%	45.12	
4	Lava Technologies DMCC	13%	71.69			12%	71.69	
		0%	-			0.00%	-	
5	XOLO Technologies (Shenzhen) Limited*	-1%	-	4.18		-1%	-	4.18
		-12%	-	188.08		-12.82%	-	188.08
6	Pt. Lava Mobile Indonesia	-82%	(446.03)			-76%	(446.03)	
		1%	10.72			0.73%	10.72	
7	Lava International DMCC, UAE	-99%	(538.08)			-92%	(538.08)	
		23%	360.31			24.55%	360.31	

8	Lava Mobility (Private) Limited, Sri Lanka	0%	1.58		0%	1.58
		0%	1.06		0.07%	1.06
9	Lava Mobile Mexico S.DER.L. DE C.V.	-2%	(13.24)		-2%	(13.24)
		1%	14.52		0.99%	14.52
10	Lava International (Myanmar) Co. Limited	0%	-		0%	-
		0%	0.00		0.00%	0.00
11	Lava International (Thailand) Co Limited*	0%	2.34		0%	2.34
		0%	(3.11)		0%	(3.11)
12	Lava international (Nepal) Private Limited*	-4%	(19.87)		-3%	(19.87)
		0%	3.95		0%	3.95
13	Lava International (Bangladesh) Limited*	0%	(1.19)		0%	(1.19)
		0%	3.04	-	- 0%	3.04

14	Lava Technologies	-11%	(57.97)			-10%	(57.97)
		-1%	(8.07)	-	-	-1%	(8.07)
15	LCG	-11%	(60.18)	-	-	-10%	(60.18)
		0%	-	-	-	0%	-
	Non Controlling interest in all subsidiaries	-5%	(29.16)	-	-	-5%	(29.16)
			0.82	-	-	0%	0.82
(iii)	Associates (accounted for using equity method)						
	Indian						
1	MagicTel Solutions Private Limited	0%	0.18			0%	0.18
		0%	5.81			0.40%	5.81
(iv)	Joint venture (accounted for using equity method)						
	Indian						
1	MagicTel Solutions Private Limited		-	-	-	-	-
		0.00%	-			0.00%	-



1	Yamuna Electronics Manufacturing Cluster Private Limited (YEMCPL)	0.90%	4.93		0.84%	4.93	
		-0.53%	-	8.50	-0.58%	-	8.50
(v)	Controlled Trust						
	Indian						
1	Lava employee welfare trust	0%	0.03		0%	0.03	
		0%	0.03		0%	0.03	
	Inter company eliminations / adjustments on consolidation	-57%	(312.85)	200.00%	-77.51	-63.81%	(373.03)
		-2%	(24.57)	79.97%	-97.84	-8.34%	(122.41)
	Total	100%	545.86	100%	(38.75)	100%	584.61
	Total	100%	1,589.79	100%	-	122.34	1,467.45

\* On 21st June 2018, the registered share capital of Xolo Technology (Shenzhen) Ltd was increased to RMB 50.00 million of which 90% were allotted to Shenzhen Kai-Fai Tai Yu Investment Partnership (limited partnership) who can pay for its share capital in one lump sum on or before 14 May 2023. Consequently, the shareholding of Lava International (HK) Ltd in Xolo Technology (Shenzhen) Ltd has reduced to 10%

### 39 Subsequent event

Subsequent to the year end, on 21st June 2018, the registered share capital of Xolo Technology (Shenzhen) Ltd was further increased to RMB 50,000,000 of which 90% were allotted to Shenzhen Kaihuitaiyu Investment Partnership (Limited Partnership) who can pay for its share capital in one lump sum on or before 14th May 2023. Consequently,

the group's shareholding in Xolo Technology (Shenzen) Ltd has been reduced to 10% post the year end.

#### 40 Research and development expenditure:

The Company has duly carried out its research and development activities during the year and the details of related expenditure are given below:

	31 March 2018	31 March 2017
Amount charged to Statement of Profit and Loss	301.28	403.46
Amount capitalised		
(i) Intangible Assets		
- Intangible assets	742.84	1.00
	1,044.12	404.46

### [611800] Notes - Revenue

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

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of revenue [TextBlock]	Textual information (6) [See below]	Attached

## Textual information (6)

### Disclosure of revenue [Text Block]

#### (a) Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Group and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized.

#### Sale of Goods

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

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

#### Sale of Services

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

#### Interest

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

**[612400] Notes - Service concession arrangements**

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

**[612000] Notes - Construction contracts**

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

**[612600] Notes - Employee benefits****Disclosure of net defined benefit liability (assets) [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
	Net defined benefit liability (assets) [Member]			Present value of defined benefit obligation [Member]
Net defined benefit liability (assets) [Axis]				
Defined benefit plans categories [Axis]	1			1
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Refer to child member	Refer to child member		Gratuity
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	51.18	39.83		51.18
Interest expense (income), net defined benefit liability (assets)	6.51	4.01		6.51
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	12.49	-3.23		12.49
Loss (gain) on changes in effect of limiting net defined benefit assets to assets ceiling, net defined benefit liability (assets)	4.43	-4.83		4.43
Total loss (gain) on remeasurement, net defined benefit liability (assets)	16.92	-8.06		16.92
Increase (decrease) through other changes, net defined benefit liability (assets)	-26.81	-15.38		-26.81
Total increase (decrease) in net defined benefit liability (assets)	13.96	36.52		13.96
Net defined benefit liability (assets) at end of period	103.98	90.02	53.5	103.98

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

..(2)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]	
Defined benefit plans categories [Axis]	1	
	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of net defined benefit liability (assets) [Abstract]		
Disclosure of net defined benefit liability (assets) [Line items]		
Description of type of plan	Gratuity	
Changes in net defined benefit liability (assets) [Abstract]		
Current service cost, net defined benefit liability (assets)	39.83	
Interest expense (income), net defined benefit liability (assets)	4.01	
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]		
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-3.23	
Loss (gain) on changes in effect of limiting net defined benefit assets to assets ceiling, net defined benefit liability (assets)	-4.83	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-8.06	
Increase (decrease) through other changes, net defined benefit liability (assets)	-15.38	
Total increase (decrease) in net defined benefit liability (assets)	36.52	
Net defined benefit liability (assets) at end of period	90.02	53.5

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

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	1	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Gratuity	Gratuity
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	103.98	90.02
Net surplus (deficit) in plan	-103.98	-90.02
Actuarial assumption of discount rates	7.20%	6.25%

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of employee benefits [TextBlock]	Textual information (7) [See below]	Attached
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

## Textual information (7)

### Disclosure of employee benefits [Text Block]

#### 28 Post-employment benefits plan

##### Gratuity

The Holding Company has unfunded defined benefit gratuity plan. Every employee who has completed five years or more of service gets a gratuity on departure at 15 days salary (last drawn salary) for each completed year of service.

The following table summarizes the components of net benefit expense recognized in the statement of profit and loss for gratuity plan and amounts recognised in the balance sheet in respect of same.

##### Statement of profit and loss

##### Net employee benefit expense recognized in the employee cost

	31 March 2018	31 March 2017
Current service cost	51.18	39.83
Interest cost on benefit obligation	6.51	4.01
Net benefit expense	57.69	43.84

##### Balance sheet

##### Benefit asset/liability

31 March 2018	31 March 2017
---------------------	------------------

Present value of defined benefit obligation	(103.98)	(90.02)
---	----------	---------

Net asset/(liability) recognised in balance sheet	(103.98)	(90.02)
---	----------	---------

Changes in the present value of the defined benefit obligation are as follows:

	31 March 2018	31 March 2017
Opening defined benefit obligation	90.02	53.50
Current service cost	51.18	39.83
Interest cost	6.51	4.01
Total Amount recognised in profit & loss	57.69	43.84
Re-measurement losses of defined benefit plan :		
- Due to changes in financial assumptions	(12.49)	3.23
- Due to experience adjustment	(4.43)	4.83
Total Amount recognised in other comprehensive income	(16.92)	8.06
Benefits paid	(26.81)	(15.38)
Closing defined benefit obligation	103.98	90.02

The principal assumptions used in determining gratuity benefits are as below:

	31 March 2018	31 March 2017
Discount rate	7.20%	6.25%
Employee turnover*	30%	30%
Salary Escalation Rate	7%	10%

\*In the retail executives category, the employee turnover ratio is above 100% based on which none of such category of employees will remain with the Parent Company for 5 years from the date of joining. Hence, the average turnover ratio of other category of employees has been considered for the calculation of the gratuity liability for these category of employees.

The estimates of future salary increases, considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market.

The average duration of the defined benefit plan obligation at the end of the reporting period is 4.30 years (31 March 2017: 2.75 years).

Amounts for the current and previous four periods are as follows:

Particulars	31 March 2018	31 March 2017	31 March 2016	31 March 2015	31 March 2014
Gratuity					
Defined benefit obligation	103.98	90.02	53.50	34.78	21.86
Experience adjustments on liabilities gain / (loss)	4.43	(4.83)	(5.24)	(3.04)	(2.26)

Sensitivity Analysis:

A quantitative sensitivity analysis for significant assumption is as shown below:



	31 March 2018	31 March 2017
Projected benefit obligation on current assumptions	103.98	90.02
Delta effect of +1 % change in discount rate	(2.80)	(2.61)
Delta effect of -1 % change in discount rate	2.98	2.79
Delta effect of +1 % change in salary escalation rate	2.82	(2.79)
Delta effect of -1 % Change in salary escalation rate	(2.69)	2.92
Delta effect of +10 % change in rate of employee turnover	(0.74)	4.86
Delta effect of -10 % change in rate of employee turnover	0.82	(2.96)

### [612800] Notes - Borrowing costs

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

### [612200] Notes - Leases

#### Disclosure of finance lease and operating lease by lessee [Table]

..(1)

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

Maturity [Axis]	Not later than one year [Member]		Later than one year and not later than five years [Member]	
	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Disclosure of finance lease and operating lease by lessee [Abstract]				
Disclosure of finance lease and operating lease by lessee [Line items]				
Minimum finance lease payments payable	146.17	135.6	154.12	44.98

**Disclosure of finance lease and operating lease by lessee [Table]**

..(2)

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

Maturity [Axis]	Later than five years [Member]	
	31/03/2018	31/03/2017
Disclosure of finance lease and operating lease by lessee [Abstract]		
Disclosure of finance lease and operating lease by lessee [Line items]		
Minimum finance lease payments payable	25.08	0.98

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of leases [TextBlock]	Textual information (8) [See below]	
Whether company has entered into any lease agreement	Yes	Yes
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

## Textual information (8)

### Disclosure of leases [Text Block]

#### 31 Commitments and contingencies

##### (a) Leases

The Group has taken commercial leases for certain offices and warehouses expiring with in one to eight years. The leases have escalation clauses ranging from 5% to 7%. On renewal, the terms of the leases are negotiated.

The Group has taken commercial leases for certain offices and warehouses, the lease rentals charged during the year for cancelable / non-cancelable leases are as follows :

	31 March 2018	31 March 2017
Lease rentals for cancelable / non-cancelable leases	452.73	408.29

Future minimum rentals payable under non-cancellable operating leases are as follows:

	31 March 2018	31 March 2017
Within one year	146.17	135.60
After one year but not more than five years	154.12	44.98
More than five years	25.08	0.98

There are no subleases and lease restrictions on the lease arrangements

**[612300] Notes - Transactions involving legal form of lease**

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

**[612900] Notes - Insurance contracts**

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

**[613100] Notes - Effects of changes in foreign exchange rates**

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

**[500100] Notes - Subclassification and notes on income and expenses****Miscellaneous other operating revenues [Table]**

..(1)

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

Miscellaneous other operating revenues [Axis]	1		2
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018
Disclosure of other operating revenues [Abstract]			
Other operating revenues [Abstract]			
Miscellaneous other operating revenues	11.64	8.71	30.99
Miscellaneous other operating revenues [Abstract]			
Miscellaneous other operating revenues [LineItems]			
Description of miscellaneous other operating revenues	- Scrap sale	- Scrap sale	- Export incentives
Miscellaneous other operating revenues	11.64	8.71	30.99

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

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	47,637.74	58,754.58
Revenue from sale of services	419.74	632.04
Other operating revenues	42.63	8.71
Other operating revenues	42.63	8.71
Total revenue from operations other than finance company	48,100.11	59,395.33
Total revenue from operations	48,100.11	59,395.33
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	(A) 42.63	(B) 8.71
Total other operating revenues	42.63	8.71
Total other operating revenues	42.63	8.71
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	(A) 42.63	(B) 8.71
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	(C) 222.18	(D) 7.9
Total other non-operating income	222.18	7.9
Total other income	222.18	7.9
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Other interest charges	(E) 146.78	(F) 200.6
Total interest expense	146.78	200.6
Total finance costs	(G) 146.78	(H) 200.6
Employee benefit expense [Abstract]		
Salaries and wages	3,768.99	3,509.81
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	268.6	234.24
Total contribution to provident and other funds	268.6	234.24
Employee share based payment [Abstract]		
Employee share based payment- Equity settled	266.29	29.39
Total employee share based payment	266.29	29.39
Gratuity	57.69	43.84
Staff welfare expense	233.76	326.09
Total employee benefit expense	4,595.33	4,143.37
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense		
Depreciation expense	575.2	288.18
Amortisation expense		
Amortisation expense	170.88	122.46
Total depreciation, depletion and amortisation expense	746.08	410.64
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts		
Consumption of stores and spare parts	0	0
Power and fuel	60.48	58.64
Rent	452.73	408.29
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	29.1	49.79
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	44.77	26.75
Total rates and taxes excluding taxes on income	44.77	26.75
Travelling conveyance	435.39	469.5
Legal professional charges	331.06	396.07

Directors sitting fees	0	0
Donations subscriptions	3.93	0.45
Advertising promotional expenses	1,656.59	2,865.74
Cost repairs maintenance other assets	188.05	216.89
Cost transportation [Abstract]		
Cost freight	469.03	680.33
Total cost transportation	469.03	680.33
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	5.7	11.05
Payment for taxation matters	0.3	0.58
Payment for other services	0	1.73
Payment for reimbursement of expenses	0	0.58
Total payments to auditor	6	13.94
CSR expenditure	0.5	22.5
Miscellaneous expenses	(I) 2,150.8	(J) 2,672.27
Total other expenses	(K) 5,828.43	(L) 7,881.16
Current tax [Abstract]		
Current tax pertaining to previous years	241.82	1,391.29
Total current tax	241.82	1,391.29

### Footnotes

(A) - Scrap sale : 11.64 - Export incentives : 30.99

(B) - Scrap sale : 8.71 - Export incentives : 0

(C) Miscellaneous income : 5.92 Profit on sale of property, plant and equipment : 0.11 Provision for doubtful debts written back : 65.62 Provision for obsolescence of inventories written back : 150.53

(D) Miscellaneous income : 7.4 Profit on sale of property, plant and equipment : 0.5 Provision for doubtful debts written back : 0 Provision for obsolescence of inventories written back : 0

(E) Interest income on financial asset at amortised cost : -3.32 Interest income on fixed deposits with banks : -212.74 Interest income on others : -0.38 Net gain on sale of mutual fund investments : -95.68 Gain on investment at fair value through profit or loss : 0 Fair value gain on derivative financial instruments at fair value through profit or loss : -0.12 Dividend income on current investments : -4.42 Profit on sale of non current investment : 0 -Term loan : 162.93 -Cash credit : 55.61 -Vehicle loan : 0 -Security deposits : 11.71 -Instruments entirely liability in nature : 26.67 -Others : 20.68 Bank charges : 185.84

(F) Interest income on financial asset at amortised cost : -2.38 Interest income on fixed deposits with banks : -195.47 Interest income on others : -0.05 Net gain on sale of mutual fund investments : -14.05 Gain on investment at fair value through profit or loss : -6.39 Fair value gain on derivative financial instruments at fair value through profit or loss : 0 Dividend income on current investments : 0 Profit on sale of non current investment : -58.05 -Term loan : 132.26 -Cash credit : 46.92 -Vehicle loan : 0.05 -Security deposits : 13.14 -Instruments entirely liability in nature : 0 -Others : 50.85 Bank charges : 233.77

(G) Finance costs : 463.44 Finance income : -316.66

(H) Finance costs : 476.99 Finance income : -276.39

(I) Miscellaneous expenses : 45.78 Loss on realisation of non current investment : 1.04 Loss on investment at fair value through profit or loss : 2.73 Fair value loss on derivative financial instrument at fair value through profit or loss : 0 Property, plant and equipment written off : 12.28 Provision for obsolescence of inventories : 0 Provision for doubtful other receivables : 17.53 Advances written off : 2.41 Provision for doubtful advances : 16.02 Provision for doubtful debts : 0 Exchange differences (net) : 57.07 Warranty : 783.04 Communication costs : 73.76 Outsourced salary cost : 92.39 Sales promotion and scheme expenses : 897.63 Excise duty : 145.08 Share of loss of joint venture, associates (net of tax) (III) : 4.04

(J) Miscellaneous expenses : 31.7 Loss on realisation of non current investment : 0 Loss on investment at fair value through profit or loss : 0 Fair value loss on derivative financial instrument at fair value through profit or loss : 45.12 Property, plant and equipment written off : 0 Provision for obsolescence of inventories : 155.59 Provision for doubtful other receivables : 0 Advances written off : 2.46 Provision for doubtful advances : 37.87 Provision for doubtful debts : 68.47 Exchange differences (net) : 160.65 Warranty : 1395.92 Communication costs : 96.5 Outsourced salary cost : 84.72 Sales promotion and scheme expenses : 142.26 Excise duty : 448.32 Share of loss of joint venture, associates (net of tax) (III) : 2.69

(K) Excise duty : 145.08 Other expenses : 5679.31 Share of loss of joint venture, associates (net of tax) (III) : 4.04

(L) Excise duty : 448.32 Other expenses : 7430.15 Share of loss of joint venture, associates (net of tax) (III) : 2.69

**[613200] Notes - Cash flow statement**

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

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>	<b>31/03/2016</b>
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	2,773.22	1,394.66	1,497.62
Cash and cash equivalents	2,773.22	1,394.66	
Income taxes paid (refund), classified as operating activities	1,175.6	907.75	
Total income taxes paid (refund)	1,175.6	907.75	

**[500200] Notes - Additional information statement of profit and loss**

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

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	-219.37	-438.24
Changes in inventories of work-in-progress	-518.73	97.89
Changes in inventories of stock-in-trade	-9.76	650.09
Changes in other inventories	(A) 394.85	(B) 617.03
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-353.01	926.77
Domestic sale manufactured goods	47,637.74	58,754.58
Total domestic turnover goods, gross	47,637.74	58,754.58
Total revenue from sale of products	47,637.74	58,754.58
Domestic revenue services	419.74	632.04
Total revenue from sale of services	419.74	632.04
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

**Footnotes**

(A) Spares for handsets : 1090.25 Spares for handsets : -1334.57 Less: Provision for inventory obsolescence : -150.53

(B) Spares for handsets : 1334.57 Spares for handsets : -2107.19 Less: Provision for inventory obsolescence : 155.59

**[611200] Notes - Fair value measurement****Disclosure of fair value measurement of assets [Table]**

..(1)

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

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
Classes of assets [Axis]	Classes of assets [Member]			Classes of assets [Member]
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	497.32	697.16	697.16	497.32
Description of valuation techniques used in fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets	0.12	0		0.12
Sales, fair value measurement, assets	199.96			199.96
Total increase (decrease) in fair value measurement, assets	-199.84	0		-199.84
Assets at end of period	497.32	697.16	697.16	497.32
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member

**Disclosure of fair value measurement of assets [Table]**

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Classes of assets [Member]		Other assets [Member]	
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		All levels of fair value hierarchy [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	697.16	697.16	497.32	697.16
Description of valuation techniques used in fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets	0		0.12	0
Sales, fair value measurement, assets			199.96	
Total increase (decrease) in fair value measurement, assets	0		-199.84	0
Assets at end of period	697.16	697.16	497.32	697.16
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member



## Disclosure of fair value measurement of assets [Table]

..(3)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets [Member]	Other assets 1 [Member]		
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]	All levels of fair value hierarchy [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	697.16	497.32	697.16	697.16
Description of valuation techniques used in fair value measurement, assets		Refer to child member	Refer to child member	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets		0.12	0	
Sales, fair value measurement, assets		199.96		
Total increase (decrease) in fair value measurement, assets		-199.84	0	
Assets at end of period	697.16	497.32	697.16	697.16
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		Refer to child member	Refer to child member	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		Refer to child member	Refer to child member	

## Disclosure of fair value measurement of assets [Table]

..(4)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 1 [Member]			
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			Level 2 of fair value hierarchy [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	497	696.96	696.96	0.12
Description of valuation techniques used in fair value measurement, assets	Quoted prices in active markets	Quoted prices in active markets		Significant observable inputs
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets				0.12
Sales, fair value measurement, assets	199.96			
Total increase (decrease) in fair value measurement, assets	-199.96			0.12
Assets at end of period	497	696.96	696.96	0.12
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Investment in mutual funds	Investment in mutual funds		Derivative asset
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	NA	NA		NA

## Disclosure of fair value measurement of assets [Table]

..(5)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 1 [Member]			
Levels of fair value hierarchy [Axis]	Level 2 of fair value hierarchy [Member]		Level 3 of fair value hierarchy [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0	0	0.2	0.2
Description of valuation techniques used in fair value measurement, assets	Significant inputs	observable	Significant unobservable inputs	Significant unobservable inputs
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets	0		0	0
Total increase (decrease) in fair value measurement, assets	0		0	0
Assets at end of period	0	0	0.2	0.2
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Derivative asset		Assets measured at FV TOCI Investment in equity instruments	Assets measured at FV TOCI Investment in equity instruments
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	NA		NA	NA

## Disclosure of fair value measurement of assets [Table]

..(6)

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

Measurement [Axis]	Recurring fair value measurement [Member]
Classes of assets [Axis]	Other assets 1 [Member]
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]
	31/03/2016
Disclosure of fair value measurement of assets [Abstract]	
Disclosure of fair value measurement of assets [Line items]	
Assets	0.2
Reconciliation of changes in fair value measurement, assets [Abstract]	
Assets at end of period	0.2

## Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Table]

..(1)

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

Measurement [Axis]	At fair value [Member]		Recurring fair value measurement [Member]	
Classes of liabilities [Axis]	1		1	
Valuation techniques used in fair value measurement [Axis]	Valuation techniques [Member]		Valuation techniques [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Nature of liabilities	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer to child member	Refer to child member	Refer to child member	Refer to child member

## Disclosure of fair value measurement of liabilities [Table]

..(1)

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

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
Classes of liabilities [Axis]	1			1
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]			All levels of fair value hierarchy [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer to child member	Refer to child member		Refer to child member
Liabilities	0	45.12	45.12	0
Description of valuation techniques used in fair value measurement, liabilities	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Sales, fair value measurement, liabilities	45.12			45.12
Total increase (decrease) in fair value measurement, liabilities	-45.12			-45.12
Liabilities at end of period	0	45.12	45.12	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member	Refer to child member		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member	Refer to child member		Refer to child member
Nature of liabilities	Refer to child member	Refer to child member		Refer to child member

## Disclosure of fair value measurement of liabilities [Table]

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of liabilities [Axis]	1			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		Level 1 of fair value hierarchy [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of fair value measurement of liabilities [Abstract]				
Disclosure of fair value measurement of liabilities [Line items]				
Nature of liabilities	Refer to child member		Derivative liability	Derivative liability
Liabilities	45.12	45.12	0	45.12
Description of valuation techniques used in fair value measurement, liabilities	Refer to child member		Quoted prices in active markets	Quoted prices in active markets
Reconciliation of changes in fair value measurement, liabilities [Abstract]				
Changes in fair value measurement, liabilities [Abstract]				
Sales, fair value measurement, liabilities			45.12	
Total increase (decrease) in fair value measurement, liabilities			-45.12	
Liabilities at end of period	45.12	45.12	0	45.12
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member		Derivative liability	Derivative liability
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	Refer to child member		NA	NA
Nature of liabilities	Refer to child member		Derivative liability	Derivative liability

**Disclosure of fair value measurement of liabilities [Table]**

..(3)

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

Measurement [Axis]	Recurring fair value measurement [Member]
Classes of liabilities [Axis]	1
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]
	31/03/2016
Disclosure of fair value measurement of liabilities [Abstract]	
Disclosure of fair value measurement of liabilities [Line items]	
Liabilities	45.12
Reconciliation of changes in fair value measurement, liabilities [Abstract]	
Liabilities at end of period	45.12

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of fair value measurement [TextBlock]	Textual information (9) [See below]	
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [TextBlock]		

## Textual information (9)

## Disclosure of fair value measurement [Text Block]

	Notes	31 March 2018			31 March 2017		
		FVTPL	FVTOCI	Amortised Cost	FVTPL	FVTOCI	Amortised Cost
Assets							
Non-current assets							
Financial assets							
Investments	5 (a)	0.20	-	-	15.26	-	-
Loans	5 (e)	-	-	56.15	-	-	41.59
Others	5 (f)	-	-	374.96	-	-	1,244.73
		0.20	-	431.11	15.26	-	1,286.32
Current assets							
Financial assets							
Investments	5 (a)	497.00	-	-	681.70	-	-
Trade receivables	5 (b)	-	-	10,893.49	-	-	5,127.73
Cash and cash equivalents	5 (c)	-	-	2,773.22	-	-	1,394.66

Other bank balances	5 (d)	-	-	3,797.97	-	-	2,381.01		
Loans	5 (e)	-	-	27.58	-	-	103.79		
Derivative asset	5 (f)	0.12	-	-	-	-	-		
Others	5 (f)	-	-	358.48	-	-	146.70		
				497.12	-	17,850.74	681.70	-	9,153.89
				497.32		6,957.25	681.70	-	4,026.16
Liabilities						7,388.36	696.96	-	5,312.48
Non-current liabilities									
Financial liabilities									
Borrowings	10 (a)	-	-	786.58	-	-	-	-	332.53
				-	-	786.58	-	-	332.53
Current liabilities									
Financial liabilities									
Borrowings	10 (b)	-	-	2,795.43	-	-	-	-	1,851.21
Trade payables	10 (c)	-	-	14,925.03	-	-	-	-	8,704.27

Derivative financial liabilities	(d)	-	-	-	45.12	-	-
Other financial liabilities	10 (d)	-	-	1,033.31	-	-	678.25
		-	-	18,753.77	45.12	-	11,233.73

The fair values of trade receivables, cash and cash equivalents, other current financial asset, trade payables and other current financial liabilities are considered to be same as their carrying values due to their short term nature.

The carrying amounts of other items carried at amortised cost are reasonable approximation of their fair values on respective reporting date.

For financial assets and liabilities that are measured at fair value, the carrying amounts are equal to the fair values.

25 b) Fair value hierarchy and valuation techniques used to determine fair values:

To provide an indication about the reliability of inputs used in determining fair value, the Group has classified its financial instrument into three levels prescribed under the accounting standard. The following table provides the fair value measurement hierarchy of the Group's assets and liabilities.

(i) Quantitative disclosures of fair value measurement hierarchy for assets and liabilities as :

At 31 March 2018	Fair value measurement using			Total
	Quoted prices in active markets	Significant observable inputs	Significant unobservable inputs	
	(Level 1)	(Level 2)	(Level 3)	

Assets measured at FVTPL

Investment in mutual funds	497.00	-	-	497.00
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Derivative asset	-	0.12	-	0.12
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## Assets measured at FVTOCI

Investment in equity instruments	-	-	0.20	0.20
----------------------------------	---	---	------	------

## Liabilities measured at FVTPL

Derivative liability	-	-	-	-
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## Fair value measurement using

At 31 March 2017

Quoted prices in active markets	Significant observable inputs	Significant unobservable inputs	Total
---------------------------------	-------------------------------	---------------------------------	-------

(Level 1)

(Level 2) (Level 3)

## Assets measured at FVTPL

Investment in mutual funds	696.96	-	-	696.96
----------------------------	--------	---	---	--------

## Assets measured at FVTOCI

Investment in equity instruments	-	-	0.20	0.20
----------------------------------	---	---	------	------



Liabilities measured at FVTPL

Derivative liability	45.12	-	-	45.12
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- There were no transfers between the Level 1, Level 2 and Level 3 during the years presented.

- There is no change in the valuation technique during the period.

Valuation techniques used to derive Level 1 fair values

Derivative liability representing future foreign exchange contracts have been fair valued using future exchange rates that are quoted in the active market.

The fair values of investments in mutual fund units is based on the net asset value ('NAV') as stated by the issuers of these mutual fund units in the published statements as at Balance Sheet date. NAV represents the price at which the issuer will issue further units of mutual fund and the price at which issuers will redeem such units from the investors.

Valuation techniques used to derive Level 2 fair values

Derivative asset representing forward foreign exchange contracts have been fair valued using dealer/counter party quotes at balance sheet date.

Valuation techniques used to derive Level 3 fair values

Inputs for the assets or liabilities that are not based on observable market data. A one percent change in the unobservable inputs used in fair valuation of Level 3 assets doesn't have a significant impact in its value.

**[613300] Notes - Operating segments****Disclosure of geographical areas [Table]**

..(1)

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

Geographical areas [Axis]	Country of domicile [Member]		Foreign countries [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Revenue from external customers	29,904.78	33,821.4	18,417.51	25,581.83
Disclosure of geographical areas [Abstract]				
Disclosure of geographical areas [Line items]				
Country of domicile or foreign country	INDIA	INDIA	Refer to child member	Refer to child member
Revenue from external customers	29,904.78	33,821.4	18,417.51	25,581.83
Revenue from external customers	29,904.78	33,821.4	18,417.51	25,581.83

**Disclosure of geographical areas [Table]**

..(2)

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

Geographical areas [Axis]	Foreign country 1 [Member]		Foreign country 2 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Revenue from external customers	1,322.75	10,594.45	6,407.04	4,477.29
Disclosure of geographical areas [Abstract]				
Disclosure of geographical areas [Line items]				
Country of domicile or foreign country	THAILAND	THAILAND	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES
Revenue from external customers	1,322.75	10,594.45	6,407.04	4,477.29
Revenue from external customers	1,322.75	10,594.45	6,407.04	4,477.29

**Disclosure of geographical areas [Table]**

..(3)

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

Geographical areas [Axis]	Foreign country 3 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Revenue from external customers	10,687.72	10,510.09
Disclosure of geographical areas [Abstract]		
Disclosure of geographical areas [Line items]		
Revenue from external customers	10,687.72	10,510.09
Revenue from external customers	10,687.72	10,510.09

**Disclosure of reportable segments [Table]**

..(1)

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

Entity's reportable segments [Axis]	Reportable segments 1 [Member]		Reportable segments 2 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of reportable segments [Abstract]				
Disclosure of reportable segments [Line items]				
Nature of reportable segment	0	0	0	0
Revenue primary reportable segment	0	0	0	0
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	0	0	0	0
Profit (loss) reportable segment	0	0	0	0
Assets reportable segment	0	0	0	0
Liabilities reportable segment	0	0	0	0

## Disclosure of reportable segments [Table]

..(2)

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

Entity's reportable segments [Axis]	Material reconciling items [Member]		Elimination of intersegment amounts [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of reportable segments [Abstract]				
Disclosure of reportable segments [Line items]				
Nature of reportable segment	Refer to child member	Refer to child member	0	0
Revenue primary reportable segment	0	0	0	0
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	0	0	0	0
Profit (loss) reportable segment	0	0	0	0
Assets reportable segment	0	0	0	0
Liabilities reportable segment	0	0	0	0

## Disclosure of reportable segments [Table]

..(3)

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

Entity's reportable segments [Axis]	Unallocated amounts [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of reportable segments [Abstract]		
Disclosure of reportable segments [Line items]		
Nature of reportable segment	0	0
Revenue primary reportable segment	0	0
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	0	0
Profit (loss) reportable segment	0	0
Assets reportable segment	0	0
Liabilities reportable segment	0	0

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of entity's operating segments [TextBlock]	Textual information (10) [See below]	
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	Yes	Yes
Disclosure of products and services [TextBlock]		
Disclosure of geographical areas [TextBlock]		
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

## Textual information (10)

### Disclosure of entity's operating segments [Text Block]

#### 29 Segment information

"Ind AS 108 establishes standards for the way the companies report information about operating segments and related disclosures about products and services, geographic areas, and major customers. The Company's operations relate to sales of mobile handsets in India through the distributor and retailers network. The Chief Operating Decision Maker (CODM) evaluates the Company's performance and allocates resources based on analysis of various performance indicators pertaining to business as a single segment. Accordingly, for the purpose of entity wide disclosures, only geographical information has been presented. Business segment of the Company is primarily sale of mobile handsets. The Company has started manufacturing of handsets recently and does not identify sales of traded handsets and sale of manufactured handsets differently given the risks and rewards are the same. Geographical information on revenues are collated based on individual customers invoiced or in relation to which revenue is otherwise recognized." Geographical  
information:

The following table presents geographical information regarding the Group's revenue :

As at	31 March 2018	31 March 2017
India	29,904.78	33,821.40
Thailand	1,322.75	10,594.45
Dubai	6,407.04	4,477.29
Others	10,687.72	10,510.09
Total	48,322.29	59,403.23

The following tables present geographical information regarding the Group's non current assets as defined in Ind AS 108 :

As at	31 March 2018	31 March 2017
India	966.01	901.07
Dubai	34.32	439.65
China	756.23	211.82

Hong Kong	273.29	117.17
Others	228.14	228.89
Total	2,257.99	1,898.60

### [610700] Notes - Business combinations

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

**[611500] Notes - Interests in other entities****Disclosure of details of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	1		2	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Lava International (HK) Ltd.	Lava International (HK) Ltd.	LavaTechnologies DMCC.	Lava (Shenzhen) Ltd.
Principal place of business of subsidiary	HONG KONG	HONG KONG	Dubai	CHINA
Country of incorporation or residence of subsidiary	HONG KONG	HONG KONG	Dubai	CHINA
Section under which company became subsidiary	Section 2(87)(i)	Section 2(87)(i)	Section 2(87)(i)	Section 2(87)(i)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	foreign subsidiary	foreign subsidiary	foreign subsidiary	foreign subsidiary
Whether financial year of subsidiary different from financial year of holding company	No	No	Yes	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2017	01/04/2016	15/02/2017	01/04/2016
End date of accounting period of subsidiary	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	HKD	INR	CNY
Exchange rate as applicable for subsidiary	INR	Rupees	INR	Rupees
Share capital of subsidiary	82.58	83.46	0.88	4.71
Reserves and surplus of subsidiary	2,661.9	1,432.99	72.18	7.84
Total assets of subsidiary	5,970.97	3,730.92	1,457.42	12.55
Total liabilities of subsidiary	3,226.57	2,214.47	1,384.36	0
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	19,640.77	25,035.24	1,448.25	0
Profit before tax of subsidiary	1,244.04	25,035.24	72.18	-0.06
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	1,244.04	-54.48	72.18	-0.06
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Lava International (HK) Ltd.	Lava International (HK) Ltd.	LavaTechnologies DMCC.	Lava (Shenzhen) Ltd.
Principal place of business of subsidiary	HONG KONG	HONG KONG	Dubai	CHINA
Country of incorporation or residence of subsidiary	HONG KONG	HONG KONG	Dubai	CHINA

## Disclosure of details of subsidiaries [Table]

..(2)

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

Subsidiaries [Axis]	3		4	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Xolo International (H.K.) Ltd.	Xolo International (HK)	Lava International (Thailand) Co. Ltd.	SOJO DISTRIBUTION PRIVATE LIMITED
Principal place of business of subsidiary	HONG KONG	HONG KONG	Thailand	INDIA
Country of incorporation or residence of subsidiary	HONG KONG	HONG KONG	Thailand	INDIA
CIN of subsidiary company				U74999DL2016PTC300501
Section under which company became subsidiary	Section 2(87)(i)	Section 2(87)(i)	Section 2(87)(i)	Section 2(87)(i)
Whether subsidiary has filed balance sheet	No	No	No	Yes
SRN of filing of balance sheet by subsidiary				G58506056
Reason if no filing has been made by subsidiary	foreign subsidiary	foreign subsidiary	foreign subsidiary	
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2017	01/04/2016	01/04/2017	01/04/2016
End date of accounting period of subsidiary	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Percentage of shareholding in subsidiary	100.00%	100.00%	97.00%	90.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	HKD	INR	INR
Exchange rate as applicable for subsidiary	INR	Rupees	INR	Rupees
Share capital of subsidiary	0.65	0.11	18.66	0.01
Reserves and surplus of subsidiary	42.13	5.57	-0.63	-0.01
Total assets of subsidiary	846.59	127.23	61.42	0.1
Total liabilities of subsidiary	803.81	121.55	43.39	0.1
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	856.96	173.92	108.28	0
Profit before tax of subsidiary	-0.65	6.69	2.5	0.02
Provision for tax of subsidiary	0	1.08	0.01	0
Profit after tax of subsidiary	-0.65	5.6	2.5	-0.01
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Xolo International (H.K.) Ltd.	Xolo International (HK)	Lava International (Thailand) Co. Ltd.	SOJO DISTRIBUTION PRIVATE LIMITED
Principal place of business of subsidiary	HONG KONG	HONG KONG	Thailand	INDIA
Country of incorporation or residence of subsidiary	HONG KONG	HONG KONG	Thailand	INDIA
CIN of subsidiary company				U74999DL2016PTC300501

## Disclosure of details of subsidiaries [Table]

..(3)

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

Subsidiaries [Axis]	5		6	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Lava Mobility (Private) Limited	SOJO INFOTEL PRIVATE LIMITED	Lava International (Nepal) Private Ltd	S O J O MANUFACTURING SERVICES (AP) PRIVATE LIMITED
Principal place of business of subsidiary	Sri Lanka	INDIA	NEPAL	INDIA
Country of incorporation or residence of subsidiary	Sri Lanka	INDIA	NEPAL	INDIA
CIN of subsidiary company		U74999DL2016PTC302026		U74999DL2016PTC300552
Section under which company became subsidiary	Section 2(87)(i)	Section 2(87)(i)	Section 2(87)(i)	Section 2(87)(i)
Whether subsidiary has filed balance sheet	No	Yes	No	Yes
SRN of filing of balance sheet by subsidiary		G58506866		G58507773
Reason if no filing has been made by subsidiary	foreign subsidiary		foreign subsidiary	
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2017	01/04/2016	01/04/2017	01/04/2016
End date of accounting period of subsidiary	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Percentage of shareholding in subsidiary	100.00%	90.00%	100.00%	99.97%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	INR	Rupees	INR	Rupees
Share capital of subsidiary	0	0.01	12.43	39.6
Reserves and surplus of subsidiary	2.8	-0.01	-16.08	0.62
Total assets of subsidiary	2.9	0.11	8.28	39.02
Total liabilities of subsidiary	0.1	0.11	11.94	39.02
Investment of subsidiary	0	0	0	0.2
Turnover of subsidiary	12.65	0	27.01	0
Profit before tax of subsidiary	1.6	0.02	-20	-0.63
Provision for tax of subsidiary	0.01	0	0	0
Profit after tax of subsidiary	1.58	-0.01	-20	-0.63
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Lava Mobility (Private) Limited	SOJO INFOTEL PRIVATE LIMITED	Lava International (Nepal) Private Ltd	S O J O MANUFACTURING SERVICES (AP) PRIVATE LIMITED
Principal place of business of subsidiary	Sri Lanka	INDIA	NEPAL	INDIA
Country of incorporation or residence of subsidiary	Sri Lanka	INDIA	NEPAL	INDIA
CIN of subsidiary company		U74999DL2016PTC302026		U74999DL2016PTC300552



## Disclosure of details of subsidiaries [Table]

..(4)

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

Subsidiaries [Axis]	7		8	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Lava International DMCC Dubai	S O J O MANUFACTURING SERVICES PRIVATE LIMITED	Lava Mobile Mexico S.DE R.L. DE C.V.	LAVA ENTERPRISES LIMITED
Principal place of business of subsidiary	Dubai	INDIA	MEXICO	INDIA
Country of incorporation or residence of subsidiary	Dubai	INDIA	MEXICO	INDIA
CIN of subsidiary company		U74999DL2016PTC300776		U64100DL2013PLC260008
Section under which company became subsidiary	Section 2(87)(i)	Section 2(87)(i)	Section 2(87)(i)	Section 2(87)(i)
Whether subsidiary has filed balance sheet	No	Yes	No	Yes
SRN of filing of balance sheet by subsidiary		G58506650		G58979147
Reason if no filing has been made by subsidiary	foreign subsidiary		foreign subsidiary	
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2017	01/04/2016	01/04/2017	01/04/2016
End date of accounting period of subsidiary	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Percentage of shareholding in subsidiary	100.00%	99.88%	99.00%	99.05%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	INR	Rupees	INR	Rupees
Share capital of subsidiary	0.88	84.5	0.36	52.5
Reserves and surplus of subsidiary	-180.94	-1.09	-57.76	-0.98
Total assets of subsidiary	127.65	20.42	10.07	51.55
Total liabilities of subsidiary	307.71	20.42	67.47	51.55
Investment of subsidiary	0	7.1	0	50.44
Turnover of subsidiary	3,083.41	0	142.9	0
Profit before tax of subsidiary	-541.85	-1.09	-13.57	-0.8
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-541.85	-1.09	-13.57	-0.8
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Lava International DMCC Dubai	S O J O MANUFACTURING SERVICES PRIVATE LIMITED	Lava Mobile Mexico S.DE R.L. DE C.V.	LAVA ENTERPRISES LIMITED
Principal place of business of subsidiary	Dubai	INDIA	MEXICO	INDIA
Country of incorporation or residence of subsidiary	Dubai	INDIA	MEXICO	INDIA
CIN of subsidiary company		U74999DL2016PTC300776		U64100DL2013PLC260008

## Disclosure of details of subsidiaries [Table]

..(5)

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

Subsidiaries [Axis]	9	10	11	12
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Lava International (Myanmar) Co. Ltd.	Pt. Lava Mobile Indonesia	P T L C G Telecommunication and Technology	Lava International (Bangladesh) Ltd.
Principal place of business of subsidiary	Myanmar	Indonesia	Indonesia	BANGLADESH
Country of incorporation or residence of subsidiary	Myanmar	Indonesia	Indonesia	BANGLADESH
Section under which company became subsidiary	Section 2(87)(i)	Section 2(87)(i)	Section 2(87)(i)	Section 2(87)(i)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	foreign subsidiary	foreign subsidiary	foreign subsidiary	foreign subsidiary
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2017	01/04/2017	01/04/2017	01/04/2017
End date of accounting period of subsidiary	31/03/2018	31/03/2018	31/03/2018	31/03/2018
Percentage of shareholding in subsidiary	99.00%	95.00%	80.00%	99.99%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	INR	INR	INR	INR
Share capital of subsidiary	1.58	128.01	127.85	7.93
Reserves and surplus of subsidiary	-0.18	-425.6	-59.3	1.61
Total assets of subsidiary	1.39	16.4	185.13	8.42
Total liabilities of subsidiary	0	313.99	116.57	-1.12
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	0	0	393.24	97.51
Profit before tax of subsidiary	0	-439.48	-59.3	-1.18
Provision for tax of subsidiary	0	0.02	0	0
Profit after tax of subsidiary	0	-439.5	-59.3	-1.18
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	Lava International (Myanmar) Co. Ltd.	Pt. Lava Mobile Indonesia	P T L C G Telecommunication and Technology	Lava International (Bangladesh) Ltd.
Principal place of business of subsidiary	Myanmar	Indonesia	Indonesia	BANGLADESH
Country of incorporation or residence of subsidiary	Myanmar	Indonesia	Indonesia	BANGLADESH

## Disclosure of details of subsidiaries [Table]

..(6)

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

Subsidiaries [Axis]	13	14	15	16
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	L a v a Technologies	Xolo Technology (Schenzhen) Ltd	LAVA ENTERPRISES LIMITED	SOJO DISTRIBUTION PRIVATE LIMITED
Principal place of business of subsidiary	EGYPT	CHINA	INDIA	INDIA
Country of incorporation or residence of subsidiary	EGYPT	CHINA	INDIA	INDIA
CIN of subsidiary company			U64100DL2013PLC260008	U74999DL2016PTC300501
Section under which company became subsidiary	Section 2(87)(i)	Section 2(87)(i)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	Yes	Yes
SRN of filing of balance sheet by subsidiary			H39921697	H24410581
Reason if no filing has been made by subsidiary	foreign subsidiary	foreign subsidiary		
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2017	01/04/2017	01/04/2017	01/04/2017
End date of accounting period of subsidiary	31/03/2018	31/03/2018	31/03/2018	31/03/2018
Percentage of shareholding in subsidiary	90.00%	70.00%	99.05%	90.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	INR	INR	INR	INR
Share capital of subsidiary	0.23	51.53	52.5	0.1
Reserves and surplus of subsidiary	-66.76	801.64	-1.05	-0.02
Total assets of subsidiary	305.85	6,113.7	51.47	0.1
Total liabilities of subsidiary	372.38	5,260.53	0.02	0.03
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	304.26	18,640.62	0	0
Profit before tax of subsidiary	-66.5	-68.82	-0.07	-0.01
Provision for tax of subsidiary	-0.26	-64.38	0	0
Profit after tax of subsidiary	-66.24	-4.43	52.5	0.1
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	L a v a Technologies	Xolo Technology (Schenzhen) Ltd	LAVA ENTERPRISES LIMITED	SOJO DISTRIBUTION PRIVATE LIMITED
Principal place of business of subsidiary	EGYPT	CHINA	INDIA	INDIA
Country of incorporation or residence of subsidiary	EGYPT	CHINA	INDIA	INDIA
CIN of subsidiary company			U64100DL2013PLC260008	U74999DL2016PTC300501

## Disclosure of details of subsidiaries [Table]

..(7)

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

Subsidiaries [Axis]	17	18	19
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]			
Disclosure of subsidiaries [Line items]			
Name of subsidiary	SOJO INFOTEL PRIVATE LIMITED	S O J O MANUFACTURING SERVICES PRIVATE LIMITED	S O J O MANUFACTURING SERVICES (AP) PRIVATE LIMITED
Principal place of business of subsidiary	INDIA	INDIA	INDIA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA
CIN of subsidiary company	U74999DL2016PTC302026	U74999DL2016PTC300776	U74999DL2016PTC300552
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes	Yes	Yes
SRN of filing of balance sheet by subsidiary	H24411894	H44624583	H24412017
Whether financial year of subsidiary different from financial year of holding company	No	No	No
Financial year of subsidiary [Abstract]			
Start date of accounting period of subsidiary	01/04/2017	01/04/2017	01/04/2017
End date of accounting period of subsidiary	31/03/2018	31/03/2018	31/03/2018
Percentage of shareholding in subsidiary	90.00%	99.88%	99.97%
Key information about subsidiary [Abstract]			
Reporting currency of subsidiary	INR	INR	INR
Exchange rate as applicable for subsidiary	INR	INR	INR
Share capital of subsidiary	0.1	10.95	39.6
Reserves and surplus of subsidiary	-0.01	-1.1	-0.32
Total assets of subsidiary	0.11	29.2	39.4
Total liabilities of subsidiary	0.03	19.35	0.11
Investment of subsidiary	0	0	0.2
Turnover of subsidiary	0	0	0
Profit before tax of subsidiary	0	-0.01	0.41
Provision for tax of subsidiary	0	0	0.11
Profit after tax of subsidiary	0.1	10.95	39.6
Proposed dividend of subsidiary	0	0	0
Name of subsidiary	SOJO INFOTEL PRIVATE LIMITED	S O J O MANUFACTURING SERVICES PRIVATE LIMITED	S O J O MANUFACTURING SERVICES (AP) PRIVATE LIMITED
Principal place of business of subsidiary	INDIA	INDIA	INDIA
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA
CIN of subsidiary company	U74999DL2016PTC302026	U74999DL2016PTC300776	U74999DL2016PTC300552

**Disclosure of joint ventures [Table]**

..(1)

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

Joint ventures [Axis]	1		2	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Latest audited balance sheet date	31/03/2018	26/09/2017	31/03/2018	26/09/2017
Disclosure of joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	MAGICTEL SOLUTIONS PRIVATE LIMITED	MAGICTEL SOLUTIONS PRIVATE LIMITED	Y A M U N A ELECTRONICS MANUFACTURING CLUSTER PRIVATE LIMITED	Y A M U N A ELECTRONICS MANUFACTURING CLUSTER PRIVATE LIMITED
Country of incorporation of joint venture	INDIA	INDIA	INDIA	INDIA
CIN of joint venture	U72200DL2012PTC246311	U72200DL2012PTC246311	U74999DL2016PTC290443	U74999DL2016PTC290443
Number of shares held of joint venture	[shares] 5,000	[shares] 5,000	[shares] 1,15,07,678	[shares] 1,15,07,678
Amount of investment in joint venture	0.05	0.05	115.07	115.07
Latest audited balance sheet date	31/03/2018	26/09/2017	31/03/2018	26/09/2017
Whether joint venture has been considered in consolidation	Yes	Yes	Yes	Yes
Proportion of ownership interest in joint venture	25.00%	25.00%	43.37%	43.37%
Proportion of voting rights held in joint venture	25.00%	25.00%	43.37%	43.37%

**Disclosure of associates [Table]**

..(1)

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

Associates [Axis]	1	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of associates [Abstract]		
Disclosure of associates [Line items]		
Name of associate entity	MAGICTEL SOLUTIONS PRIVATE LIMITED	MAGICTEL SOLUTIONS PRIVATE LIMITED
Country of incorporation of associate	INDIA	INDIA
CIN of associate entity	U72200DL2012PTC246311	U72200DL2012PTC246311
Latest audited balance sheet date	31/03/2018	31/03/2018
Whether associate has been considered in consolidation	Yes	Yes
Proportion of ownership interest in associate	25.00%	25.00%
Proportion of voting rights held in associate	25.00%	25.00%
Amount of investment in associate	0.03	0.03
Number of shares held of associate	[shares] 2,500	[shares] 2,500
Latest audited balance sheet date	31/03/2018	31/03/2018

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	[pure] 19	[pure] 8
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	Yes	Yes
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

**[613400] Notes - Consolidated Financial Statements****Disclosure of details of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	1	2	3	4
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	Lava International (HK) Ltd.	LavaTechnologies DMCC.	Xolo International (H.K.) Ltd.	Lava International (Thailand) Co. Ltd.
Principal place of business of subsidiary consolidated	HONG KONG	Dubai	HONG KONG	Thailand
Country of incorporation or residence of subsidiary consolidated	HONG KONG	Dubai	HONG KONG	Thailand
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2018	31/03/2018	31/03/2018	31/03/2018
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	100.00%	100.00%	100.00%	97.00%
Proportion of voting power held in subsidiary consolidated	100.00%	100.00%	100.00%	97.00%

## Disclosure of details of subsidiaries [Table]

..(2)

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

Subsidiaries [Axis]	5	6	7	8
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	Lava Mobility (Private) Limited	Lava International (Nepal) Private Ltd	Lava International DMCC Dubai	Lava Mobile Mexico S.DE R.L. DE C.V.
Principal place of business of subsidiary consolidated	Sri Lanka	NEPAL	Dubai	MEXICO
Country of incorporation or residence of subsidiary consolidated	Sri Lanka	NEPAL	Dubai	MEXICO
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2018	31/03/2018	31/03/2018	31/03/2018
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	100.00%	100.00%	100.00%	99.00%
Proportion of voting power held in subsidiary consolidated	100.00%	100.00%	100.00%	99.00%

## Disclosure of details of subsidiaries [Table]

..(3)

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

Subsidiaries [Axis]	9	10	11	12
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	Lava International (Myanmar) Co. Ltd.	Pt. Lava Mobile Indonesia	P T L C G Telecommunication and Technology	Lava International (Bangladesh) Ltd.
Principal place of business of subsidiary consolidated	Myanmar	Indonesia	Indonesia	BANGLADESH
Country of incorporation or residence of subsidiary consolidated	Myanmar	Indonesia	Indonesia	BANGLADESH
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2018	31/03/2018	31/03/2018	31/03/2018
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	99.00%	95.00%	80.00%	99.99%
Proportion of voting power held in subsidiary consolidated	99.00%	95.00%	80.00%	99.99%

**Disclosure of details of subsidiaries [Table]**

..(4)

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

Subsidiaries [Axis]	13	14	15	16
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	Lava Technologies	Xolo Technology (Schenzhen) Ltd	L A V A ENTERPRISES LIMITED	S O J O DISTRIBUTION PRIVATE LIMITED
Principal place of business of subsidiary consolidated	EGYPT	CHINA	INDIA	INDIA
Country of incorporation or residence of subsidiary consolidated	EGYPT	CHINA	INDIA	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2018	31/03/2018	31/03/2018	31/03/2018
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	90.00%	70.00%	99.05%	90.00%
Proportion of voting power held in subsidiary consolidated	90.00%	70.00%	99.05%	90.00%

**Disclosure of details of subsidiaries [Table]**

..(5)

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

Subsidiaries [Axis]	17	18	19
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of details of subsidiaries [Abstract]			
Disclosure of details of subsidiaries [LineItems]			
Name of subsidiary consolidated	SOJO INFOTEL PRIVATE LIMITED	S O J O MANUFACTURING SERVICES PRIVATE LIMITED	S O J O MANUFACTURING SERVICES (AP) PRIVATE LIMITED
Principal place of business of subsidiary consolidated	INDIA	INDIA	INDIA
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2018	31/03/2018	31/03/2018
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	90.00%	99.88%	99.97%
Proportion of voting power held in subsidiary consolidated	90.00%	99.88%	99.97%



**Disclosure of details of entities consolidated [Table]**

..(1)

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

Entities consolidated [Axis]	1	2	3	4
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Lava International Limited	Lava Enterprises Limited	Sojo Distribution Private Limited	Sojo Manufacturing Services (A.P.) Private Limited
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	9,445.33	51.45	0.08	39.28
Net assets of entity as percentage of consolidated net assets	81.00%	0.44%	0.00%	0.00%
Amount of share in profit or loss of entity consolidated	706.53	-0.07	-0.01	0.31
Share in profit or loss of entity as percentage of consolidated profit or loss	129.00%	0.00%	0.00%	0.00%
Amount of share in other comprehensive income consolidated	11.06	0	0	0
Share in other comprehensive income consolidated	-29.00%	0.00%	0.00%	0.00%
Amount of share in comprehensive income consolidated	717.59	-0.07	-0.01	0.31
Share in comprehensive income consolidated	123.00%	0.00%	0.00%	0.00%

**Disclosure of details of entities consolidated [Table]**

..(2)

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

Entities consolidated [Axis]	5	6	7	8
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Sojo Manufacturing Services Private Limited	Sojo Infotel Private Limited	LAVA International (H.K.) Limited	LAVA (Shenzhen) Limited
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	9.85	0.09	2,397.48	0
Net assets of entity as percentage of consolidated net assets	0.00%	0.00%	20.00%	0.00%
Amount of share in profit or loss of entity consolidated	-0.01	0	1,242.19	0
Share in profit or loss of entity as percentage of consolidated profit or loss	0.00%	0.00%	228.00%	0.00%
Amount of share in other comprehensive income consolidated	0	0	27.69	0
Share in other comprehensive income consolidated	0.00%	0.00%	-71.00%	0.00%
Amount of share in comprehensive income consolidated	-0.01	0	1,269.88	0
Share in comprehensive income consolidated	0.00%	0.00%	217.00%	0.00%

## Disclosure of details of entities consolidated [Table]

..(3)

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

Entities consolidated [Axis]	9	10	11	12
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Xolo International (H.K) Limited	Lava Technologies DMCC	X O L O Technologies (Shenzhen) Limited*	Pt. Lava Mobile Indonesia
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	43.06	73.37	854.38	-297.64
Net assets of entity as percentage of consolidated net assets	0.00%	1.00%	7.00%	-3.00%
Amount of share in profit or loss of entity consolidated	-1.06	71.69	-4.18	-446.03
Share in profit or loss of entity as percentage of consolidated profit or loss	0.00%	13.00%	-1.00%	-82.00%
Amount of share in other comprehensive income consolidated	0	0	0	0
Share in other comprehensive income consolidated	0.00%	0.00%	0.00%	0.00%
Amount of share in comprehensive income consolidated	-1.06	71.69	-4.18	-446.03
Share in comprehensive income consolidated	0.00%	12.00%	-1.00%	-76.00%

## Disclosure of details of entities consolidated [Table]

..(4)

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

Entities consolidated [Axis]	13	14	15	16
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Lava International DMCC, UAE	Lava Mobility (Private) Limited, Sri Lanka	Lava Mobile Mexico S.DER.L. DE C.V.	Lava International (Myanmar) Co. Limited
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	-179.73	2.8	-57.31	1.39
Net assets of entity as percentage of consolidated net assets	-2.00%	0.00%	0.00%	0.00%
Amount of share in profit or loss of entity consolidated	-538.08	1.58	-13.24	0
Share in profit or loss of entity as percentage of consolidated profit or loss	-99.00%	0.00%	-2.00%	0.00%
Amount of share in other comprehensive income consolidated	0	0	0	0
Share in other comprehensive income consolidated	0.00%	0.00%	0.00%	0.00%
Amount of share in comprehensive income consolidated	-538.08	1.58	-13.24	0
Share in comprehensive income consolidated	-92.00%	0.00%	-2.00%	0.00%

**Disclosure of details of entities consolidated [Table]**

..(5)

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

Entities consolidated [Axis]	17	18	19	20
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Lava International (Thailand) Co Limited*	Lava international (Nepal) Private Limited*	Lava International (Bangladesh) Limited*	Lava Technologies
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	18	-3.63	9.54	-3.75
Net assets of entity as percentage of consolidated net assets	0.00%	0.00%	0.00%	0.00%
Amount of share in profit or loss of entity consolidated	2.34	-19.87	-1.19	-57.97
Share in profit or loss of entity as percentage of consolidated profit or loss	0.00%	-4.00%	0.00%	-11.00%
Amount of share in other comprehensive income consolidated	0	0	0	0
Share in other comprehensive income consolidated	0.00%	0.00%	0.00%	0.00%
Amount of share in comprehensive income consolidated	2.34	-19.87	-1.19	-57.97
Share in comprehensive income consolidated	0.00%	-3.00%	0.00%	-10.00%

**Disclosure of details of entities consolidated [Table]**

..(6)

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

Entities consolidated [Axis]	21	22	23	24
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	LCG	MagicTel Solutions Private Limited	MagicTel Solutions Private Limited	"Yamuna Electronics Manufacturing Cluster Private Limited (YEMCPL)" "Yamuna Electronics Manufacturing Cluster Private Limited (YEMCPL)"
Type of entity consolidated	Indian Subsidiary	Indian Associate	Indian Joint Venture	Indian Joint Venture
Amount of net assets of entity consolidated	68.57	24.08	0	46.81
Net assets of entity as percentage of consolidated net assets	1.00%	0.00%	0.00%	0.00%
Amount of share in profit or loss of entity consolidated	-60.18	0.18	0	4.93
Share in profit or loss of entity as percentage of consolidated profit or loss	-11.00%	0.00%	0.00%	1.00%
Amount of share in other comprehensive income consolidated	0	0	0	0
Share in other comprehensive income consolidated	0.00%	0.00%	0.00%	0.00%
Amount of share in comprehensive income consolidated	-60.18	0.18	0	4.93
Share in comprehensive income consolidated	-10.00%	0.00%	0.00%	1.00%

**Disclosure of details of entities consolidated [Table]**

..(7)

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

Entities consolidated [Axis]	25
	<b>01/04/2017 to 31/03/2018</b>
Disclosure of additional information consolidated financial statements [Abstract]	
Disclosure of additional information consolidated financial statements [Line items]	
Name of entity consolidated	Lava employee welfare trust
Type of entity consolidated	Non Controlling Interests In All Subsidiaries
Amount of net assets of entity consolidated	0.07
Net assets of entity as percentage of consolidated net assets	0.00%
Amount of share in profit or loss of entity consolidated	0.03
Share in profit or loss of entity as percentage of consolidated profit or loss	0.00%
Amount of share in other comprehensive income consolidated	0
Share in other comprehensive income consolidated	0.00%
Amount of share in comprehensive income consolidated	0.03
Share in comprehensive income consolidated	0.00%

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

	<b>01/04/2017 to 31/03/2018</b>
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

**[611400] Notes - Separate financial statements****Disclosure of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	1		2	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Lava International (HK) Ltd.	Lava International (HK) Ltd.	LavaTechnologies DMCC.	Lava (Shenzhen) Ltd.
Principal place of business of subsidiary	HONG KONG	HONG KONG	Dubai	CHINA
Country of incorporation or residence of subsidiary	HONG KONG	HONG KONG	Dubai	CHINA
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

**Disclosure of subsidiaries [Table]**

..(2)

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

Subsidiaries [Axis]	3		4	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Xolo International (H.K.) Ltd.	Xolo International (HK)	Lava International (Thailand) Co. Ltd.	SOJO DISTRIBUTION PRIVATE LIMITED
CIN of subsidiary company				U74999DL2016PTC300501
Principal place of business of subsidiary	HONG KONG	HONG KONG	Thailand	INDIA
Country of incorporation or residence of subsidiary	HONG KONG	HONG KONG	Thailand	INDIA
Proportion of ownership interest in subsidiary	100.00%	100.00%	97.00%	90.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	97.00%	90.00%

**Disclosure of subsidiaries [Table]**

..(3)

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

Subsidiaries [Axis]	5		6	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Lava Mobility (Private) Limited	SOJO INFOTEL PRIVATE LIMITED	Lava International (Nepal) Private Ltd	S O J O MANUFACTURING SERVICES (AP) PRIVATE LIMITED
CIN of subsidiary company		U74999DL2016PTC302026		U74999DL2016PTC300552
Principal place of business of subsidiary	Sri Lanka	INDIA	NEPAL	INDIA
Country of incorporation or residence of subsidiary	Sri Lanka	INDIA	NEPAL	INDIA
Proportion of ownership interest in subsidiary	100.00%	90.00%	100.00%	99.97%
Proportion of voting rights held in subsidiary	100.00%	90.00%	100.00%	99.97%

**Disclosure of subsidiaries [Table]**

..(4)

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

Subsidiaries [Axis]	7		8	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Lava International DMCC Dubai	S O J O MANUFACTURING SERVICES PRIVATE LIMITED	Lava Mobile Mexico S.DE R.L. DE C.V.	LAVA ENTERPRISES LIMITED
CIN of subsidiary company		U74999DL2016PTC300776		U64100DL2013PLC260008
Principal place of business of subsidiary	Dubai	INDIA	MEXICO	INDIA
Country of incorporation or residence of subsidiary	Dubai	INDIA	MEXICO	INDIA
Proportion of ownership interest in subsidiary	100.00%	99.88%	99.00%	99.05%
Proportion of voting rights held in subsidiary	100.00%	99.88%	99.00%	99.05%

**Disclosure of subsidiaries [Table]**

..(5)

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

Subsidiaries [Axis]	9		10		11		12	
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	
Disclosure of subsidiaries [Abstract]								
Disclosure of subsidiaries [Line items]								
Name of subsidiary	Lava International (Myanmar) Co. Ltd.	Pt. Lava Mobile Indonesia	P T Telecommunication and Technology	L C G	Lava International (Bangladesh) Ltd.			
Principal place of business of subsidiary	Myanmar	Indonesia	Indonesia	Indonesia	BANGLADESH			
Country of incorporation or residence of subsidiary	Myanmar	Indonesia	Indonesia	Indonesia	BANGLADESH			
Proportion of ownership interest in subsidiary		99.00%	95.00%	80.00%	99.99%			
Proportion of voting rights held in subsidiary		99.00%	95.00%	80.00%	99.99%			

**Disclosure of subsidiaries [Table]**

..(6)

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

Subsidiaries [Axis]	13		14		15		16	
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	
Disclosure of subsidiaries [Abstract]								
Disclosure of subsidiaries [Line items]								
Name of subsidiary	Lava Technologies	Xolo Technology (Schenzen) Ltd	LAVA ENTERPRISES LIMITED	SOJO DISTRIBUTION PRIVATE LIMITED				
CIN of subsidiary company			U64100DL2013PLC260008	U74999DL2016PTC300501				
Principal place of business of subsidiary	EGYPT	CHINA	INDIA	INDIA				
Country of incorporation or residence of subsidiary	EGYPT	CHINA	INDIA	INDIA				
Proportion of ownership interest in subsidiary		90.00%	70.00%	99.05%	90.00%			
Proportion of voting rights held in subsidiary		90.00%	70.00%	99.05%	90.00%			

**Disclosure of subsidiaries [Table]**

..(7)

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

Subsidiaries [Axis]	17			18			19		
	01/04/2017 to 31/03/2018			01/04/2017 to 31/03/2018			01/04/2017 to 31/03/2018		
Disclosure of subsidiaries [Abstract]									
Disclosure of subsidiaries [Line items]									
Name of subsidiary	SOJO INFOTEL PRIVATE LIMITED			S O J O MANUFACTURING SERVICES PRIVATE LIMITED			S O J O MANUFACTURING SERVICES (AP) PRIVATE LIMITED		
CIN of subsidiary company	U74999DL2016PTC302026			U74999DL2016PTC300776			U74999DL2016PTC300552		
Principal place of business of subsidiary	INDIA			INDIA			INDIA		
Country of incorporation or residence of subsidiary	INDIA			INDIA			INDIA		
Proportion of ownership interest in subsidiary	90.00%			99.88%			99.97%		
Proportion of voting rights held in subsidiary	90.00%			99.88%			99.97%		

**Disclosure of joint ventures [Table]**

..(1)

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

Joint ventures [Axis]	1		2	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	MAGICTEL SOLUTIONS PRIVATE LIMITED	MAGICTEL SOLUTIONS PRIVATE LIMITED	Y A M U N A ELECTRONICS MANUFACTURING CLUSTER PRIVATE LIMITED	Y A M U N A ELECTRONICS MANUFACTURING CLUSTER PRIVATE LIMITED
CIN of joint venture	U72200DL2012PTC246311	U72200DL2012PTC246311	U74999DL2016PTC290443	U74999DL2016PTC290443
Country of incorporation of joint venture	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in joint venture	25.00%	25.00%	43.37%	43.37%
Proportion of voting rights held in joint venture	25.00%	25.00%	43.37%	43.37%

**Disclosure of associates [Table]**

..(1)

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

Associates [Axis]	1	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of associates [Abstract]		
Disclosure of associates [Line items]		
Name of associate entity	MAGICTEL SOLUTIONS PRIVATE LIMITED	MAGICTEL SOLUTIONS PRIVATE LIMITED
CIN of associate entity	U72200DL2012PTC246311	U72200DL2012PTC246311
Country of incorporation of associate	INDIA	INDIA
Proportion of ownership interest in associate	25.00%	25.00%
Proportion of voting rights held in associate	25.00%	25.00%

**[610800] Notes - Related party****Disclosure of transactions between related parties [Table]**

..(1)

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

Categories of related parties [Axis] Related party [Axis]	Entities with joint control or significant influence over entity [Member]			
	2		4	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Momagic Technologies Private Limited	Momagic Technologies Private Limited	Am express worldwide Logistics (Partnership Firm)	Am express worldwide Logistics (Partnership Firm)
Description of nature of transactions with related party	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts
Description of nature of related party relationship			Enterprises owned or significantly influenced by key management personnel or their relatives :	Enterprises owned or significantly influenced by key management personnel or their relatives :
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Services received related party transactions			0.76	3.01
Other related party transactions expense				413.37
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	1.09	1.33
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]		Associates [Member]	
	5		1	
Related party [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Ottomate International Private Limited	Ottomate International Private Limited	MagicTel Solutions Private Limited	MagicTel Solutions Private Limited
Description of nature of transactions with related party	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts
Description of nature of related party relationship	Enterprises owned or significantly influenced by key management personnel or their relatives :	Enterprises owned or significantly influenced by key management personnel or their relatives :	Associate	Associate
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Sales of property and other assets, related party transactions	0.16			
Revenue from rendering of services related party transactions			76.51	170.37
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0.16	0	0	0
Amounts receivable related party transactions	0	0	5.98	22.7
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0



## Disclosure of transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	Associates [Member]		Key management personnel of entity or parent [Member]	
	3		7	
Related party [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Yamuna Electronics Manufacturing Cluster Private Limited (YEMCPL)	Yamuna Electronics Manufacturing Cluster Private Limited (YEMCPL)	Mr. Hari Om Rai - Managing director	Mr. Hari Om Rai - Managing director
Description of nature of transactions with related party	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts
Description of nature of related party relationship	Joint venture	Joint venture	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(4)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	8		9	
Related party [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. Shailendra Nath Rai - Whole time director	Mr. Shailendra Nath Rai - Whole time director	Mr. Vishal Sehgal - Whole time director	Mr. Vishal Sehgal - Whole time director
Description of nature of transactions with related party	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(5)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	10		11	
Related party [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. Sunil Bhalla - Non Executive director w.e.f. 21 December 2017 (Whole time director till 20 December 2017)	Mr. Sunil Bhalla - Non Executive director w.e.f. 21 December 2017 (Whole time director till 20 December 2017)	Mr. Krishna Kumar Kushwaha - Whole time director (up to 12 December 2016)	Mr. Krishna Kumar Kushwaha - Whole time director (up to 12 December 2016)
Description of nature of transactions with related party	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(6)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	12		13	
Related party [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. Vivek Mani Tripathi - Whole time director (from 1 December 2016 to 7 May 2017)	Mr. Vivek Mani Tripathi - Whole time director (from 1 December 2016 to 7 May 2017)	Mr. Sanjeev Agarwal - Whole time director (up to 12 December 2016)	Mr. Sanjeev Agarwal - Whole time director (up to 12 December 2016)
Description of nature of transactions with related party	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(7)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	14		15	
Related party [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. Vinod Rai -Independent director (with effect from 24 July 2017)	Mr. Vinod Rai -Independent director (with effect from 24 July 2017)	Mrs. Chitra Gouri Lal - Independent director (with effect from 24 July 2017)	Mrs. Chitra Gouri Lal - Independent director (with effect from 24 July 2017)
Description of nature of transactions with related party	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(8)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	16		17	
Related party [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. Rahul Kansal - Independent director (with effect from 24 July 2017)	Mr. Rahul Kansal - Independent director (with effect from 24 July 2017)	Mrs. Neerja Wable -Independent director (with effect from 21 June 2017 to 8 February 2018)	Mrs. Neerja Wable -Independent director (with effect from 21 June 2017 to 8 February 2018)
Description of nature of transactions with related party	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(9)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	18		19	
Related party [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. Vineet Jain – Independent director (with effect from 16 September 2016)	Mr. Vineet Jain – Independent director (with effect from 16 September 2016)	Mrs. Aarti Jain – Independent director (up to 24 March 2017)	Mrs. Aarti Jain – Independent director (up to 24 March 2017)
Description of nature of transactions with related party	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(10)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	20		21	
Related party [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. Ritesh Suneja – Director Finance w.e.f. 20 August 2018 (Chief Financial Officer till 19 August 2018)	Mr. Ritesh Suneja – Director Finance w.e.f. 20 August 2018 (Chief Financial Officer till 19 August 2018)	Mr. Rati Ram – Chief Financial Officer (with effect from 1 November, 2018).	Mr. Rati Ram – Chief Financial Officer (with effect from 1 November, 2018).
Description of nature of transactions with related party	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0



## Disclosure of transactions between related parties [Table]

..(11)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	22		23	
Related party [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. Rajendra Singh Bedi - Company Secretary (up to 30 April 2017)	Mr. Rajendra Singh Bedi - Company Secretary (up to 30 April 2017)	Mr. Rohit Kashyap - Company Secretary (from 1 May 2017 to 23 February 2018)	Mr. Rohit Kashyap - Company Secretary (from 1 May 2017 to 23 February 2018)
Description of nature of transactions with related party	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(12)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	24		25	
Related party [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. Saurabh Misra - Company Secretary (with effect from 20 August 2018 to 2 November 2018)	Mr. Saurabh Misra - Company Secretary (with effect from 20 August 2018 to 2 November 2018)	Mr. Bharat Mishra - Company Secretary (with effect from 19 March 2019)	Mr. Bharat Mishra - Company Secretary (with effect from 19 March 2019)
Description of nature of transactions with related party	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(13)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]		Other related parties [Member]	
	26		6	
Related party [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. Zikai Huang - Director of Subsidiary	Mr. Zikai Huang - Director of Subsidiary	Lava Employee Welfare Trust	Lava Employee Welfare Trust
Description of nature of transactions with related party	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts	As per enclosed notes to accounts
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Controlled trust	Controlled trust
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of related party [TextBlock]	Textual information (11) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

## Textual information (11)

### Disclosure of related party [Text Block]

#### Related parties disclosures

In accordance with the requirements of Ind AS 24 on “Related party disclosures” the names of related party whose control exist and/or with whom transactions have taken place during the year and description of the relationship, as identified and certified by the management are as below:

#### Names of related parties and related party relationship

Sr.No.	Related Party	Country of Incorporation	Nature of Relationship	
31	March 31	March 2017	2018	
1	MagicTel Solutions Private Limited	India	Associate	Associate (with effect from 16 September 2016)
2	Momagic Technologies Private Limited	India	-	Co-venturer (up to 15 September 2016)
3	Yamuna Electronics Manufacturing Cluster Private Limited (YEMCPL)	India	Joint venture (Indirect)	Joint venture (Indirect)
4	Am express worldwide Logistics (Partnership Firm)	India	Enterprises owned or significantly influenced by key management personnel or their relatives :	Enterprises owned or significantly influenced by key management personnel or their relatives : Am express worldwide Logistics (Partnership Firm)
5	Ottomate International Private Limited	India	Enterprises owned or significantly influenced by key management personnel or their relatives	-
6	Lava Employee Welfare Trust	India	Controlled trust	Controlled trust
7	Key Management Personnel :			
	Mr. Hari Om Rai - Managing director			
	Mr. Shailendra Nath Rai - Whole time director			
	Mr. Vishal Sehgal - Whole time director			
	Mr. Sunil Bhalla - Non Executive director w.e.f. 21 December 2017 (Whole time			

director till 20 December 2017)

Mr. Krishna Kumar Kushwaha - Whole time director (up to 12 December 2016)

Mr. Vivek Mani Tripathi - Whole time director (from 1 December 2016 to 7 May 2017)

Mr. Sanjeev Agarwal - Whole time director (up to 12 December 2016)

Mr. Vinod Rai -Independent director (with effect from 24 July 2017)

Mrs. Chitra Gouri Lal - Independent director (with effect from 24 July 2017)

Mr. Rahul Kansal - Independent director (with effect from 24 July 2017)

Mrs. Neerja Wable -Independent director (with effect from 21 June 2017 to 8 February 2018)

Mr. Vineet Jain – Independent director (with effect from 16 September 2016)

Mrs. Aarti Jain – Independent director (up to 24 March 2017)

Mr. Ritesh Suneja – Director Finance w.e.f. 20 August 2018 (Chief Financial Officer till 19 August 2018)

Mr. Rati Ram – Chief Financial Officer (with effect from 1 November, 2018).

Mr. Rajendra Singh Bedi – Company Secretary (up to 30 April 2017)

Mr. Rohit Kashyap - Company Secretary (from 1 May 2017 to 23 February 2018)

Mr. Saurabh Misra - Company Secretary (with effect from 20 August 2018 to 2 November 2018)

Mr. Bharat Mishra - Company Secretary (with effect from 19 March 2019)

Mr. Zikai Huang - Director of Subsidiary

Nature of transaction	Joint Venture		Co-Venturer	
	2016-17	2017-18	2016-17	2017-18
<b>A. Transactions</b>				
Investment made In joint venture				
Yamuna Electronics Manufacturing Cluster Private Limited (YEMCPL)	2.70	57.54	-	-
Investment sold In Joint venture				
Momagic Technologies Private Limited			-	80.00
Sale of Services				
MagicTel Solutions Private Limited	-	86.42		
Momagic Technologies Private Limited			-	30.18
Nature of transaction	Associate		Parties in which Key Management Personnel of the Group are interested	
	2016-17	2017-18	2016-17	2017-18
Sale of Services				
MagicTel Solutions Private Limited	76.51	83.95	-	-
Expenses incurred on behalf of the Group				
Am Express worldwide Logistics	-	-	-	413.37
Sale of property, plant and equipment				
Ottomate International Private Limited	-	-	0.16	-
Services taken				

Am Express worldwide Logistics	-	-	0.76	3.01
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## b) Outstanding Balances with related parties

Nature of transaction	Associate	Parties in which Key Management Personnel of the Group are interested	
		31 March 2017	31 March 2018
B. Amount due to / from related parties			
Receivables			
MagicTel Solutions Private Limited	5.98	22.70	
Ottomate International Private Limited		0.16	-
Payables			
Am Express worldwide Logistics	-	-	1.09
1.33			
Advance to vendor			
Am Express worldwide Logistics	-	-	-
-			

## c) Key management personnel compensation

Nature of transaction	Remuneration of Key Management Personnel	
	2017-18	2016-17

Short-term employee benefits	74.00	98.50
Post-employment benefits	5.52	5.63

All transactions with related parties are made on terms equivalent to those that prevail in arm's length transactions. Outstanding balances at the year-end are unsecured and their settlement occurs in cash. For the year ended 31 March 2018 and 31 March 2017, the Group has not recorded any impairment of receivables relating to amounts owed by related parties.

### [611700] Notes - Other provisions, contingent liabilities and contingent assets

#### Disclosure of contingent liabilities [Table]

..(1)

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

Classes of contingent liabilities [Axis]	Tax contingent liability [Member]		Other contingent liabilities [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	(i) Sales tax demands (refer note (i))	(i) Sales tax demands (refer note (i))	Refer to child member	Refer to child member
Estimated financial effect of contingent liabilities	126.25	80.33	417.81	183.23

#### Disclosure of contingent liabilities [Table]

..(2)

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

Classes of contingent liabilities [Axis]	Indemnity for guarantees given by bank [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	Bank guarantees	Bank guarantees
Estimated financial effect of contingent liabilities	417.81	183.23



## Disclosure of other provisions [Table]

..(1)

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

Classes of other provisions [Axis]	Other provisions, others [Member]			Other provisions, others 1 [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of other provisions [Abstract]				
Disclosure of other provisions [Line items]				
Reconciliation of changes in other provisions [Abstract]				
Changes in other provisions [Abstract]				
Other increase decrease in other provisions	-120.58	-120.58		-120.58
Total changes in other provisions	-120.58	-120.58		-120.58
Other provisions at end of period	355.24	475.82	475.82	355.24
Description of other provisions, others	Refer to child member	Refer to child member		Provision for warranties Provision for decommissioning liabilities

## Disclosure of other provisions [Table]

..(2)

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

Classes of other provisions [Axis]	Other provisions, others 1 [Member]	
	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of other provisions [Abstract]		
Disclosure of other provisions [Line items]		
Reconciliation of changes in other provisions [Abstract]		
Changes in other provisions [Abstract]		
Other increase decrease in other provisions		-120.58
Total changes in other provisions		-120.58
Other provisions at end of period		475.82
Description of other provisions, others	Provision for warranties Provision for decommissioning liabilities	475.82

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
	Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]	Textual information (12) [See below]
Disclosure of other provisions [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes

## Textual information (12)

**Disclosure of other provisions, contingent liabilities and contingent assets [Text Block]**

## (b) Capital and other commitments

	31 March 2018	31 March 2017
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## (a) Estimated amount of contracts to be executed on capital account

[net of capital advances amounting to Rs 0.19 million (31 March 2017: 0.25 million) and not provided for]

	5.32	7.06
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## (c) Contingent liabilities

	31 March 2018	31 March 2017
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## Bank guarantees

	417.81	183.23
--	--------	--------

Claims against the Group not acknowledged as debts (excluding cases where the possibility of any outflow in settlement is remote):

## (i) Sales tax demands (refer note (i) )

	126.25	80.33
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## (ii) Others (refer note (ii) )

	544.06	263.56
--	--------	--------

## (i) Sales tax demands

- The Hon'ble Supreme Court of India vide its order dated 17 December 2014 in the case of State of Punjab Vs Nokia India Pvt Limited, has held that the mobile charger contained in the mobile phone retail pack is an independent part and shall be separately charged to VAT at rate as applicable to the chargers. The appellant has already approached the Hon'ble Supreme Court in a review petition challenging the judgement. In view of this judgement, the VAT Authorities of various states have raised demands along with interest and penalties aggregating to Rs. 175.97 million (31 March 2017: Rs. 112.91 million). The Company has filed appeal against these demands. Amount paid under protest against demands amounting to Rs. 52.17 million (31 March 2017: Rs. 32.58 million) have been disclosed under balance with statutory/government authorities in other assets.

Based on the legal assessment, management believes that the possibility of materialising sales tax demands is low. Accordingly, no provision is made in the financial statements for such demands.

Moreover, it also includes sales tax demands received, of Rs 2.45 million, from various sales tax authorities (net of amount paid under protest of Rs 2.10 million).

The above amount does not include sales tax demands received of Rs. 19.70 million(31 March 2017 : Rs. 13.92 million) (net of amount paid under protest of Rs. 4.10 million(31 March 2017 : Rs. 5.99 million) from various sales tax authorities for which the management believes that the possibility of materializing the demand is remote.

(This space has been intentionally left blank)

## (ii) Others

- M/s Telefonaktiebolaget LM Ericsson ('Ericsson') filed a suit for infringement of patents against the Company in the month of March 2015. The said Suit was part of the series of suits being filed by Ericsson against many mobile handset manufacturers in India. During 2015, the Company has filed a counter civil suit against Telefonaktiebolaget LM Ericsson ('Ericsson') before the Hon'ble District Court, Gautam Budh Nagar due to certain breaches.

Subsequent to Lava's institution of the suit in the District Court of Gautam Buddha Nagar, Ericsson has filed a suit for permanent injunction against the Company before Hon'ble High Court, Delhi, on 23 March 2015 for infringement of Ericsson's certain patents.

Hon'ble District Court, Gautam Budh Nagar has issued notice to Ericsson. Before Ericsson filed its written statement, on application of the parties, Hon'ble Supreme Court ordered for transfer of the matter to Delhi High Court vide its order dated 31 July 2015 and the same is clubbed with the pending suit of Ericsson before the Delhi High Court.

Hon'ble High Court, Delhi vide its order dated 22 June 2016 has passed an interim order wherein the Company was enjoined from manufacturing, importing, selling its devices, subject to the condition of deposit of Rs. 300.00 million with the Registrar General of Delhi High Court. However, the operation of Interim Order was stayed till the final disposal of the main suit. The Company has complied with the said order and deposited a sum of Rs. 300.00 million. Presently the aforesaid appeal is pending adjudication before the Delhi High Court and the suit is now posted for final arguments in December 2018. Based on legal advice the Company does not expect any financial statement exposure upon final settlement and accordingly no provision has been made in the financial statement of the Company.

Apart from above, there is no claim/case being contested with any other standard essential patent providers and the Company is confident that there is no infringement of patents.

- In certain States, an entry tax is levied on receipt of material from outside the State. This position has been challenged by the Company in the respective States, on the grounds that the specific entry tax is ultra vires the Constitution. The

Company has been paying entry tax and recording the amount of Rs. 143.27 million (31 March 2017: Rs 131.14 million) as recoverable. The amount has been disclosed under "Balance with statutory/government authorities". The Company based on legal opinion is of the view that the entry tax being paid is not constitutional and the Company expects the refund ultimately.

- Other claims against the Parent Company, not acknowledged as debt towards a legal claim filed by vendor is Rs. 70.00 million (31 March 2017: Rs. 70.00 million).

### [610500] Notes - Events after reporting period

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

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</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	No

**[612500] Notes - Share-based payment arrangements****Disclosure of terms and conditions of share-based payment arrangement [Table]**

..(1)

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

Types of share-based payment arrangements [Axis]	1	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of terms and conditions of share-based payment arrangement [Abstract]		
Disclosure of terms and conditions of share-based payment arrangement [Line items]		
Description of share-based payment arrangement	Employee Stock Option Plan	Employee Stock Option Plan
Description of vesting requirements for share-based payment arrangement	The employee should be on the roll of the Company	The employee should be on the roll of the Company
Description of maximum term of options granted for share-based payment arrangement	2 years	2 years
Description of method of settlement for share-based payment arrangement	Equity	Equity
Number of instruments granted in share-based payment arrangement	[pure] 1,03,43,100	[pure] 2,10,000

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of share-based payment arrangements [TextBlock]	Textual information (13) [See below]		
Whether there are any share based payment arrangement	Yes	Yes	
Disclosure of terms and conditions of share-based payment arrangement [TextBlock]			
Disclosure of terms and conditions of share-based payment arrangement [Abstract]			
Disclosure of number and weighted average exercise prices of share options [TextBlock]			
Number of share options outstanding in share based payment arrangement [Abstract]			
Number of share options granted in share-based payment arrangement	[pure] 32,59,800	[pure] 8,40,000	
Number of share options forfeited in share-based payment arrangement	[pure] 0	[pure] -30,600	
Number of share options exercised in share-based payment arrangement	[pure] -5,18,520	[pure] -1,68,120	
Total changes of number of share options outstanding in share based payment arrangement	[pure] 27,41,280	[pure] 6,41,280	
Number of share options outstanding in share-based payment arrangement at end of period	[pure] 50,46,840	[pure] 23,05,560	[pure] 16,64,280
Weighted average share price	56.53	110.57	

## Textual information (13)

**Disclosure of share-based payment arrangements [Text Block]**

32 Employee stock option plans:

a) The plans existing during the year are as follows  
:

Number of options approved	10,343,100
Method of settlement (Cash / Equity)	Equity
Vesting conditions	The employee should be on roll of the Group

The details of activity under ESOP Schemes have been summarized below:

	31 March 2018		31 March 2017	
	Number of options	Weighted Average Exercise Price	Number of options	Weighted Average Exercise Price
Outstanding at the beginning of year	2,305,560	30.88	1,664,280	20.27
Options granted during the year	3,259,800	43.81	840,000	49.17
Forfeited during the year	-	-	30,600	30.86
Exercised / Settled during the year	518,520	7.62	168,120	17.24
Outstanding at the end of the year	5,046,840	41.62	2,305,560	30.88
Exercisable as at end of the year	1,787,040	37.63	1,312,560	19.18

The details of the ESOP outstanding are as follows:

Options Outstanding as at 31 March 2018				Options Outstanding as at 31 March 2017		
Range of exercise price per share	No. of shares arising out of options	Weighted Average remaining contractual life	Weighted Average Exercise price	No. of shares arising out of options	Weighted Average remaining contractual life	Weighted Average Exercise price
Rs 1 - Rs 12.5	-	-	-	428,520	5.71	2.73
Rs 12.5 - Rs 25	267,240	6.85	18.58	267,240	7.85	18.58
Rs 25 - Rs 37.5	679,800	8.27	30.87	769,800	9.29	30.87
Rs 37.5 - Rs 50	3,619,800	1.01	43.81	360,000	1.42	43.81
Rs 50 - Rs 62.5	480,000	0.78	53.20	480,000	1.78	53.20

The share based payment expense incurred during the year is shown in the following table:

	31 March 2018	31 March 2017
Expense arising from equity-settled share-based payment transactions	95.06	26.42
Expense arising from settlement of options	2.29	2.97
	97.35	29.39

Black Scholes valuation model has been used for computing the weighted average fair value considering the following inputs:

	31 March 2018	31 March 2017
Weighted average share price	Rs 56.53	Rs. 110.57
Exercise Price	Rs. 0.33 - 53.20	Rs. 0.33 - 53.20
Expected Volatility	14.37%	14.94%
	2 years as follows :	2 years as follows :
	Vesting Period :	Vesting Period :
Life of the options granted (Vesting and exercise period) in years	•100% vesting at the end of first year from the date of grant;	•100% vesting at the end of first year from the date of grant;
	Exercise Period: One year from the date of vesting	Exercise Period: One year from the date of vesting
Average risk-free interest rate	6.95%	6.39%
Weighted average fair value of stock options granted during the year	Rs 18.47	Rs. 68.63

The expected life of the stock is based on historical data and current expectations and is not necessarily indicative of exercise patterns that may occur. The expected volatility reflects the assumption that the historical volatility over a period similar to the life of the options is indicative of future trends, which may also not necessarily be the actual outcome.

There were no cancellations or modifications to the awards in the year ended 31 March 2018 and 31 March 2017. All amounts are considered post bonus.

The Group, in consideration of the services provided by certain employees of Xolo Technology (Shenzen) Ltd, had agreed to issue 714,286 equity stock at a consideration of RMB 7.2 million. Pursuant to that, the registered capital of Xolo Technology (Shenzen) Ltd was increased from RMB 5,000,000 to RMB 7,142,860 thereby reducing the Group's b) shareholding in Xolo Technology (Shenzen) Ltd to 70%.

Since, there is no vesting period, the group has recognised the difference between fair value of stock and consideration received as employee stock option expense in statement of profit & loss.



**[613000] Notes - Earnings per share**

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

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0

**[610900] Notes - First time adoption**

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

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No