

**ALSAN RUBBER & CHEMICALS PRIVATE LIMITED**  
Standalone Financial Statements for period 01/04/2018 to 31/03/2019

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Name of company	ALSAN RUBBER & CHEMICALS PRIVATE LIMITED	
Corporate identity number	U52100DL1995PTC068763	
Permanent account number of entity	AABCA0195N	
Address of registered office of company	3RD FLOOR , 14 RANI JHANSI ROAD DELHI , DELHI , INDIA - 110055	
Type of industry	Commercial and Industrial	
Date of board meeting when final accounts were approved	24/05/2019	
Date of start of reporting period	01/04/2018	01/04/2017
Date of end of reporting period	31/03/2019	31/03/2018
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	3rd Floor, 14 Rani Jhansi Road, New Delhi - 110055	
Name of city of place of maintenance of computer servers (storing accounting data)	New Delhi	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	New Delhi	
Pin code of place of maintenance of computer servers (storing accounting data)	110055	
Name of district of place of maintenance of computer servers (storing accounting data)	New Delhi	
ISO country code of place of maintenance of computer servers (storing accounting data)	IN	
Name of country of place of maintenance of computer servers (storing accounting data)	India	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	011	
Whether books of account and other books and papers are maintained on cloud	No	

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

..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	01
	<b>01/04/2018 to 31/03/2019</b>
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	4002
Description of product or service category	SYNTHETIC RUBBER AND FACTICE DERIVED FORM OI L S , IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP
Turnover of product or service category	70,27,437
Highest turnover contributing product or service (ITC 8 digit) code	40029990
Description of product or service	Synthetic Rubber
Turnover of highest contributing product or service	70,27,437
Quantity of highest contributing product or service in UoM	[pure] 1

**[700600] Disclosures - Directors report**

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

..(1)

Unless otherwise specified, all monetary values are in INR

Principal business activities of company [Axis]	Product/service 1 [Member]
	<b>01/04/2018 to 31/03/2019</b>
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Synthetic Rubber
Description of main product/service	SYNTHETIC RUBBER AND FACTICE DERIVED FORM OI L S , IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP
NIC code of product/service	40029990
Percentage to total turnover of company	100.00%

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

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	01	02
	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2018 to 31/03/2019</b>
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	Akash	PRAKASH
Last name of director	Jain	GOYAL
Designation of director	Managing Director	Director
Director identification number of director	00049303	02598736
Date of signing board report	30/08/2019	30/08/2019

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	TRANSFER TO RESERVES There is no amount proposed to carry to any reserve during the financial year ended 31st March 2019.
Disclosures relating to amount recommended to be paid as dividend	D I V I D E N D Keeping in view the fund requirements of the company, Board of directors have not recommended any dividend for the financial year 31st March, 2019.
Details regarding energy conservation	Textual information (3) [See below]
Details regarding technology absorption	Textual information (4) [See below]
Details regarding foreign exchange earnings and outgo	Textual information (5) [See below]
Disclosures in director's responsibility statement	Textual information (6) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (7) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (8) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (9) [See below]
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	NA
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (10) [See below]
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Name of company	ALSAN RUBBER & CHEMICALS PRIVATE LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	NA
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	NA
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (11) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (12) [See below]

Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report [TextBlock]	SUBSIDIARY COMPANIES, JOINT VENTURE OR ASSOCIATE COMPANIES  The Company has no subsidiary company, associate companies and Joint Ventures at any time during the financial year 2018-2019.
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (13) [See below]
Disclosure of change in nature of business [TextBlock]	CHANGE IN THE NATURE OF BUSINESS  There is no change in the nature of the business of the company during the year under review.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (14) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	SUBSIDIARY COMPANIES, JOINT VENTURE OR ASSOCIATE COMPANIES  The Company has no subsidiary company, associate companies and Joint Ventures at any time during the financial year 2018-2019.
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (15) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Textual information (16) [See below]
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	Textual information (17) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (18) [See below]
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Remuneration as defined in financial statements.
Details of remuneration of director or managerial personnel [Abstract]	
Disclosure of composition of audit committee and non-acceptance of any recommendation of audit committee along with reasons [TextBlock]	NA
Disclosure of details of establishment of vigil mechanism [TextBlock]	NA
Disclosure of policy formulated by nomination and remuneration committee relating to remuneration for directors, key managerial personnels and other employees [TextBlock]	NA

Number of meetings of board	[pure] 4
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

## Textual information (1)

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

#### BOARD'S REPORT

To

The Members,

Alsan Rubber and Chemicals Private Limited

New Delhi

Your Directors have pleasure in presenting the 23rd Annual Report of M/s Alsan Rubber and Chemicals Private Limited together with the audited financial statements for the financial year ended on 31.03.2019. The Financial results of the Company for the year under report are summarized as under:

#### FINANCIAL RESULTS

S. No.	Particulars	2018-19(In Rs)	2017-18 (In Rs)
1.	Revenue From Operations	70,27,437	67,396,100
	Other Income	46,631	950,490
	Total Revenue	70,74,068	68,346,590
2.	Profit /Loss before tax	(13,13,666)	(947,876)
3.	Current tax	-	-
4.	Previous year adjustment	-	-
5.	Deferred tax	569147	1,233,176
6.	Profit /Loss after tax	(7,44,519)	2,85,300

## OPERATIONS

The Company has reported a Total Revenue of Rs. 70,74,068 as compared to Total Revenue of Rs. 68,346,590 for the year under review. Loss for the year under review amounted to Rs. (7,44,519)- in the current year as compared to Profit of Rs. 285,300/- in the previous year. Your Directors are hopeful of further improving the operations of the Company in future.

## TRANSFER TO RESERVES

There is no amount proposed to carry to any reserve during the financial year ended 31st March 2019.

## DIVIDEND

Keeping in view the fund requirements of the company, Board of directors have not recommended any dividend for the financial year 31st March, 2019.

## EXTRACT OF ANNUAL RETURN

The extract of the annual return as provided under sub-section (3) of section 92 of the Companies Act, 2013 and as prescribed in form No. MGT-9 of the Companies (Management and Administration) Rules, 2014 is attached to this Report as Annexure-A.

## BOARD MEETINGS

The Company duly met during the financial year 2018-19. During the year 4 (Four) board meetings were held. These board meetings were held on 28th May, 2018, 01st September 2018, 15th December 2018, 23rd March, 2019.

All the Directors were present in all Board Meetings.

## DIRECTORS

During the year under review, there were no changes in the composition of Board of Directors.

Except, Mrs. Sheetal Jain who was appointed as Additional Director of the company w.e.f 3rd October 2017 was regularized as Director of the company in Annual general meeting held on 26/09/2018.

The present directors of the company are Mrs. Sheetal Jain, Mr. Akash Jain and Mr. Prakash Goyal.

## DIRECTORS RESPONSIBILITY STATEMENT

The Directors confirm that:

1. That in the preparation of the annual accounts, the applicable accounting standards have been followed, along with proper explanations relating to material departure.
2. That Board has selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent, so as to give a true and fair view of the state of affairs of the Company at the end of financial year and of the profit of the Company for that period.



3. That Board has taken proper and sufficient care for the maintenance of adequate accounting records, in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities.
  
4. That Board has prepared the annual accounts on a going concern basis and;
  
5. That the Board had devised proper system to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively

#### AUDITORS AND AUDITORS REPORT

M/s. R.TAYAL & Associates,, Chartered Accountants (FRN: 006969N) have been appointed as the Statutory Auditors of the company for a period of five years commencing with the financial year 2015-16 to hold office from the conclusion of the Annual General Meeting (AGM) till the conclusion of AGM of the Company to be held for the Financial Year 2019-20 .

In accordance with the Companies Amendment Act, 2017 enforced on 07th May,2018 by the MCA, the appointment of Statutory Auditor is not required to be ratified at every AGM.

The board of directors has received an affirmation letter from M/s. R.TAYAL & Associates,, Chartered Accountants (FRN: 006969N), that the firm is not disqualified to be appointed as statutory auditor of the Company under section 141 of the Companies Act, 2013 for financial year 2018-19.

The Company has received audit report from M/s. R.TAYAL & Associates,, Chartered Accountants and your Directors do not observe any adverse remark therein.

#### PARTICULARS OF LOAN, GUARANTEES OR INVESTMENTS UNDER SECTION 186

Details of Particulars Of Loan, Guarantees Or Investments in terms of Section 186 of the Companies Act, 2013 made during the year under review are given in notes to Financial Statement 2018-19.

#### PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

The Company has entered into any transactions during the financial year 2018-2019 with Related Parties as defined under the Companies Act and rules made thereunder. The disclosure of Related Party Transactions as required under Section 134(3) of the Companies Act is given in notes to Financial Statement.

#### MATERIAL CHANGES AND COMMITMENTS

There have been no material changes and commitments affecting the financial position of the Company which have occurred between March 31, 2019 and the date of the report.

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

The particulars in respect of conservation of energy, technology absorption and foreign exchange earnings and outgo as prescribed under Section 134(3)(m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are as under:

##### Conservation of Energy:

The Company endeavors to conserve energy in all its operations.

##### Technology Absorption:

The Company has adopted the best technology available in its area of operations.

Foreign Exchange Earnings/ Outgo:

During the financial year 2018-19, there was no outflow and inflow in foreign currencies.

#### RISK MANAGEMENT POLICY

The Company is in process of adopting a comprehensive risk management policy covering processes for identification and mitigation of all potential risks in line with group risk framework and adjusted to suit the business requirements of the Company.

#### CORPORATE SOCIAL RESPONSIBILITY:

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

#### CHANGE IN THE NATURE OF BUSINESS

There is no change in the nature of the business of the company during the year under review.

#### DEPOSITS

The Company has not invited/ accepted any deposits from the public during the year ended March 31, 2019. There were no unclaimed or unpaid deposits as on March 31, 2019.

#### SUBSIDIARY COMPANIES, JOINT VENTURE OR ASSOCIATE COMPANIES

The Company has no subsidiary company, associate companies and Joint Ventures at any time during the financial year 2018-2019.

#### MATERIAL CHANGES BETWEEN THE DATE OF THE BOARD REPORT AND END OF FINANCIAL YEAR.

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

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

During the year under review there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and companys operations in future.

#### INTERNAL FINANCIAL CONTROL

The Board has adopted policies and procedures for ensuring the orderly and efficient conduct of its business including adherence to the companys

policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy of completeness of the accounting records and timely preparation of reliable financial disclosures.

#### PARTICULARS OF EMPLOYEES

There was no employee drawing remuneration in excess of limits as laid down under rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rule, 2014.

#### ACKNOWLEDGEMENTS

Your Directors would like to place on record their gratitude for the cooperation received from lenders, our valued customers and shareholders. The Board, in specific, wishes to place on record its sincere appreciation of the contribution made by all the employees towards growth of the Company.

Annexure-A

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

as on the financial year ended on 31.03.2019

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

I. REGISTRATION & OTHER DETAILS:

CIN	U52100DL1995PTC068763
Registration Date	19/05/1995
Name of the Company	ALSAN RUBBER & CHEMICALS PRIVATE LIMITED
Category/Sub-category of the Company	Company Limited by Shares Indian Non-Government Company
Address of the Registered office & contact details	3rd Floor 14, Rani Jhansi Road New Delhi 110 055
Whether listed company	Unlisted
Name, Address & contact details of the Registrar & Transfer Agent, if any.	N.A.

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY (All the business activities contributing 10 % or more of the total turnover of the company shall be stated)

S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1.	Trading of rubber		100

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

S.No	Name and address of the Company	CIN/GLN	HOLDING/ SUBSIDIARY/ ASSOCIATE	% of shares held	Applicable Section
01.	CHANDRA PRABHU INTERNATIONAL LIMITED.	L51909DL1984PLC019441	HOLDING	100	2(87) (II)

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

i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year		% of Total Shares	No. of Shares held at the end of the year		% of Total Shares	% Change during the year
	Demat	Physical Total		Demat	Physical Total		

A. Promoter s

(1) Indian

a) Individual/ HUF	0	0	0	0	0	0	0	0	0
	0								
b) Central Govt	0	0	0	0	0	0	0	0	0
c) State Govt(s)	0	0	0	0	0	0	0	0	0
d) Bodies Corp.	0				0				100
		500000*	500000	100		500000*	500000	100	
e) Banks / FI	0	0	0	0	0	0	0	0	0
f) Any other	0	0	0	0	0	0	0	0	0
Sub- total	0				0	500000	500000	100	100
(A) (1):-		500000	500000	100					
(2) Foreign									
a) NRIs - Individuals	0	0	0	0	0	0	0	0	0
b) Other Individuals	0	0	0	0	0	0	0	0	0
c) Bodies corp.	0	0	0	0	0	0	0	0	0
d) Banks / FI	0	0	0	0	0	0	0	0	0
e) Any Other.	0	0	0	0	0	0	0	0	0
Sub-total (A) (2):-	0	0	0	0	0	0	0	0	0
Total shareholding of Promoter (A) = (A)(1)+(A)(2)	0				0	500000	500000	100	100
		500000	500000	100					
		500000							



**B. Public Shareholding**

1. Institutions	0	0	0	0	0	0	0	0	0
a) Mutual Funds	0	0	0	0	0	0	0	0	0
b) Banks / FI	0	0	0	0	0	0	0	0	0
c) Central Govt	0	0	0	0	0	0	0	0	0
d) State Govt(s)	0	0	0	0	0	0	0	0	0
e) Venture Capital Funds	0	0	0	0	0	0	0	0	0
f) Insurance Companies	0	0	0	0	0	0	0	0	0
g) FIIs	0	0	0	0	0	0	0	0	0
h) Foreign Venture Capital Funds	0	0	0	0	0	0	0	0	0
i) Funds Others (specify)	0	0	0	0	0	0	0	0	0
Sub-total (B)(1):-	0	0	0	0	0	0	0	0	0
2. Non-Institutions									
a) Bodies Corp.	0	0	0	0	0	0	0	0	0
i) Indian	0	0	0	0	0	0	0	0	0
ii) Overseas									
b) Individuals	0	0	0	0	0	0	0	0	0
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	0	0	0	0	0	0	0	0	0
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	0	0	0	0	0	0	0	0	0
c) Others (specify)	0	0	0	0	0	0	0	0	0

Sub-total (B)(2):-	0	0	0	0	0	0	0	0	0
Total Public Shareholding (B)=(B)(1)+ (B)(2)	0	0	0	0	0	0	0	0	0
C. Shares held by Custodian for GDRs & ADRs	0	0	0	0	0	0	0	0	0
Grand Total (A+B+C)	0				0	500000	500000	100	100
		500000		500000					

\* M/s Chandra Prabhu International Limited (CPIL) is 100 % Holding Company of Alsan Rubber & Chemicals Private Limited, holding 499900 Equity Shares along with its Nominee Akash Jain holding 100 shares on behalf of CPIL.

ii) Shareholding of Promoter

SN. Shareholders Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in share holding during the year
	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1. Chandra Prabhu International Limited along with its nominee	500000	100	0	500000	100	0	0

iii) Change in Promoters Shareholding (please specify, if there is no change)-

Shareholding at the

Cumulative

SN	Particulars	beginning of the year	Shareholding during the year		
	% of total		% of total		
	No. of shares of the company	No. of shares	shares of the company		
	At the beginning of the year	500000	100	0	0
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase A/ decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	0	0	0	0
	At the end of the year	500000	100	0	0

iv )Shareholding Pattern of top ten Shareholders:

(Other than Directors, Promoters and Holders of GDRs and ADRs): NOT APPLICABLE

SN	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year	Cumulative Shareholding during the year		
	% of total		% of total		
	No. of shares of the company	No. of shares	shares of the company		
	At the beginning of the year	0	0	0	0
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	0	0	0	0
	At the end of the year	0	0	0	0

v) Shareholding of Directors and Key Managerial Personnel:

SN	Shareholding of each Directors and each Key Managerial Personnel	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.					
	At the beginning of the year	0	0	0	0
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	0	0	0	0
	At the end of the year	0	0	0	0
2.					
	At the beginning of the year	0	0	0	0
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	0	0	0	0
	At the end of the year	0	0	0	0

V. INDEBTEDNESS Debtedness of the Company including interest outstanding/accrued but not due for payment.-

Secured Loans excluding deposits    Unsecured Loans    Deposits    Total Indebtedness

Indebtedness at the beginning of the financial year

i) Principal Amount	8,79,232	1,50,32,205	NIL	1,59,11,437
ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due	NIL	NIL	NIL	NIL
Total (i+ii+iii)	8,79,232	1,50,32,205	NIL	1,59,11,437

Change in Indebtedness during the financial year

* Addition	-	1,37,95,345	NIL	1,37,95,345
* Reduction	(3,57,555)	(2,02,00,000)	NIL	(2,05,57,555)
Net Change	(3,57,555)	(64,04,655)	NIL	(67,62,210)

Indebtedness at the end of the financial year

i) Principal Amount	5,21,677	86,27,550		91,49,227
ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due	NIL	NIL	NIL	NIL
Total (i+ii+iii)	5,21,677	86,27,550	NIL	91,49,227

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL- NOT APPLICABLE

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

SN.	Particulars of Remuneration	Name of MD/WTD/ Manager	Total Amount
1	Gross salary		-----

(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-	---
(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	---
(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	-	-	---
2	Stock Option	-	----
3	Sweat Equity	-	----
4	Commission - as % of profit - others, specify	-	----
5	Others, please specify	-	----
	Total (A)	-	----
	Ceiling as per the Act	-	----

B. Remuneration to other directors NOT APPLICABLE

SN.	Particulars of Remuneration	Name of Directors	Total Amount
			-----
1	Independent Directors	-	- - - -
	Fee for attending board committee meetings	-	- - -

Commission	-	-	- -	-
Others, please specify	-	-	- -	-
Total (1)	-	-	- -	-
2	Other Non-Executive Directors	-	- -	- -
Fee for attending board committee meetings	-	-	- -	-
Commission	-	-	- -	-
Others, please specify	-	-	- -	-
	Total (2)	-	- -	- -
	Total (B)=(1+2)	-	- -	- -
	Total Managerial Remuneration	-	- -	- -
	Overall Ceiling as per the Act	-	- -	- -

C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD- NOT APPLICABLE

SN	Particulars of Remuneration	Key Managerial Personnel	
		CEO	CS CFO Total
1	Gross salary	-	- - -
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	- -
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	- -
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	- -
2	Stock Option	-	- - -

3	Sweat Equity	-	-	-	-
4	Commission	-	-	-	-
	- as % of profit	-	-	-	-
	others, specify	-	-	-	-
5	Others, please specify	-	-	-	-
	Total	-	-	-	-

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
<b>A. COMPANY</b>					
Penalty					
Punishment					
Compounding		NOT APPLICABLE			
<b>B. DIRECTORS</b>					
Penalty					
Punishment					
Compounding					
<b>C. OTHER OFFICERS IN DEFAULT</b>					
Penalty					



Punishment

Compounding

## Textual information (2)

### **Description of state of companies affair**

**OPERATIONS** The Company has reported a Total Revenue of Rs. 70,74,068 as compared to Total Revenue of Rs. 68,346,590 for the year under review. Loss for the year under review amounted to Rs. (7,44,519)/- in the current year as compared to Profit of Rs. 285,300/- in the previous year. Your Directors are hopeful of further improving the operations of the Company in future.

## Textual information (3)

### **Details regarding energy conservation**

**PARTICULARS ON CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS & OUTGO** The particulars in respect of conservation of energy, technology absorption and foreign exchange earnings and outgo as prescribed under Section 134(3)(m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are as under: Conservation of Energy: The Company endeavors to conserve energy in all its operations. Technology Absorption: The Company has adopted the best technology available in its area of operations. Foreign Exchange Earnings/ Outgo: During the financial year 2018-19, there was no outflow and inflow in foreign currencies.

## Textual information (4)

### **Details regarding technology absorption**

**PARTICULARS ON CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS & OUTGO** The particulars in respect of conservation of energy, technology absorption and foreign exchange earnings and outgo as prescribed under Section 134(3)(m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are as under: Conservation of Energy: The Company endeavors to conserve energy in all its operations. Technology Absorption: The Company has adopted the best technology available in its area of operations. Foreign Exchange Earnings/ Outgo: During the financial year 2018-19, there was no outflow and inflow in foreign currencies.

## Textual information (5)

### **Details regarding foreign exchange earnings and outgo**

**PARTICULARS ON CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS & OUTGO** The particulars in respect of conservation of energy, technology absorption and foreign exchange earnings and outgo as prescribed under Section 134(3)(m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are as under: Conservation of Energy: The Company endeavors to conserve energy in all its operations. Technology Absorption: The Company has adopted the best technology available in its area of operations. Foreign Exchange Earnings/ Outgo: During the financial year 2018-19, there was no outflow and inflow in foreign currencies.

## Textual information (6)

### **Disclosures in director's responsibility statement**

**DIRECTORS RESPONSIBILITY STATEMENT** The Directors confirm that: 1. That in the preparation of the annual accounts, the applicable accounting standards have been followed, along with proper explanations relating to material departure. 2. That Board has selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent, so as to give a true and fair view of the state of affairs of the Company at the end of financial year and of the profit of the Company for that period. 3. That Board has taken proper and sufficient care for the maintenance of adequate accounting records, in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities. 4. That Board has prepared the annual accounts on a going concern basis and; 5. That the Board had devised proper system to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively

## Textual information (7)

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

**MATERIAL CHANGES AND COMMITMENTS** There have been no material changes and commitments affecting the financial position of the Company which have occurred between March 31, 2019 and the date of the report.

## Textual information (8)

### **Particulars of loans guarantee investment under section 186 [Text Block]**

PARTICULARS OF LOAN, GUARANTEES OR INVESTMENTS UNDER SECTION 186

Details of Particulars Of Loan, Guarantees Or Investments in terms of Section 186 of the Companies Act, 2013 made during the year under review are given in notes to Financial Statement 2018-19.

## Textual information (9)

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

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

The Company has entered into any transactions during the financial year 2018-2019 with Related Parties as defined under the Companies Act and rules made thereunder. The disclosure of Related Party Transactions as required under Section 134(3) of the Companies Act is given in notes to Financial Statement.

## Textual information (10)

### Disclosure of extract of annual return as provided under section 92(3) [Text Block]

Annexure-A

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

as on the financial year ended on 31.03.2019

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

#### I. REGISTRATION & OTHER DETAILS:

1.	CIN	U52100DL1995PTC068763
2.	Registration Date	19/05/1995
3.	Name of the Company	ALSAN RUBBER & CHEMICALS PRIVATE LIMITED
4.	Category/Sub-category of the Company	Company Limited by Shares Indian Non-Government Company
5.	Address of the Registered office & contact details	3rd Floor 14, Rani Jhansi Road New Delhi – 110 055
6.	Whether listed company	Unlisted
7.	Name, Address & contact details of the Registrar & Transfer Agent, if any.	N.A.

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY (All the business activities contributing 10 % or more of the total turnover of the company shall be stated)

S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1.	Trading of rubber		100

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

S.No	Name and address of the Company	CIN/GLN	HOLDING/ SUBSIDIARY/ ASSOCIATE	% of shares held	Applicable Section
01.	CHANDRA PRABHU INTERNATIONAL LIMITED.	L51909DL1984PLC019441	HOLDING	100	2(87) (II)

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

i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year			No. of Shares held at the end of the year			% Change during the year
	Demat	Physical	Total	Demat	Physical	Total	
A. Promoter s							
(1) Indian							
a) Individual/ HUF	0	0	0	0	0	0	0
b) Central Govt	0	0	0	0	0	0	0
c) State Govt(s)	0	0	0	0	0	0	0
d) Bodies Corp.	0	500000*	500000	0	500000*	500000	100
e) Banks / FI	0	0	0	0	0	0	0
f) Any other	0	0	0	0	0	0	0
Sub- total	0	500000	500000	0	500000	500000	100
(A) (1):-		500000	500000				100
(2) Foreign							
a) NRIs - Individuals	0	0	0	0	0	0	0
b) Other – Individuals	0	0	0	0	0	0	0

c) Bodies corp.	0	0	0	0	0	0	0	0	0
d) Banks / FI	0	0	0	0	0	0	0	0	0
e) Any Other....	0	0	0	0	0	0	0	0	0
Sub-total (A) (2):-	0	0	0	0	0	0	0	0	0

Total shareholding of Promoter (A) = (A)(1)+(A)(2)	0				0	500000	500000	100	100
			500000						
				100					
		500000							

**B. Public Shareholding**

1. Institutions	0	0	0	0	0	0	0	0	0
a) Mutual Funds	0	0	0	0	0	0	0	0	0
b) Banks / FI	0	0	0	0	0	0	0	0	0
c) Central Govt	0	0	0	0	0	0	0	0	0
d) State Govt(s)	0	0	0	0	0	0	0	0	0
e) Venture Capital Funds	0	0	0	0	0	0	0	0	0
f) Insurance Companies	0	0	0	0	0	0	0	0	0
g) FIIs	0	0	0	0	0	0	0	0	0
h) Foreign Venture Capital Funds	0	0	0	0	0	0	0	0	0
i) Funds Others (specify)	0	0	0	0	0	0	0	0	0
Sub-total (B)(1):-	0	0	0	0	0	0	0	0	0

**2. Non-Institutions**

a) Bodies Corp.	0	0	0	0	0	0	0	0	0
-----------------	---	---	---	---	---	---	---	---	---

i) Indian	0	0	0	0	0	0	0	0	0
ii) Overseas									
b) Individuals	0	0	0	0	0	0	0	0	0
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	0	0	0	0	0	0	0	0	0
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	0	0	0	0	0	0	0	0	0
c) Others (specify)	0	0	0	0	0	0	0	0	0
Sub-total (B)(2):-	0	0	0	0	0	0	0	0	0
Total Public Shareholding (B)=(B)(1)+(B)(2)	0	0	0	0	0	0	0	0	0
C. Shares held by Custodian for GDRs & ADRs	0	0	0	0	0	0	0	0	0
Grand Total (A+B+C)	0	500000	500000	100	100	0	500000	500000	100

\* M/s Chandra Prabhu International Limited (CPIL) is 100 % Holding Company of Alsan Rubber & Chemicals Private Limited, holding 499900 Equity Shares along with its Nominee Akash Jain holding 100 shares on behalf of CPIL.

ii) Shareholding of Promoter

SN. Shareholder's Name	Shareholding at the beginning of the year	Shareholding at the end of the year	% change in share holding during the year
------------------------	---	-------------------------------------	---

	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares
1. Chandra Prabhu International Limited along with its nominee	500000	100	0	500000	100	0

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

SN	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	500000	100	0	0
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase A/ decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	0	0	0	0
	At the end of the year	500000	100	0	0

iv )Shareholding Pattern of top ten Shareholders:

(Other than Directors, Promoters and Holders of GDRs and ADRs): NOT APPLICABLE

SN	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company



shares company			the		
			company		
At the beginning of the year	0	0	0	0	0
Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	0	0	0	0	0
At the end of the year	0	0	0	0	0

v) Shareholding of Directors and Key Managerial Personnel:

SN	Shareholding of each Directors and each Key Managerial Personnel	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.					
	At the beginning of the year	0	0	0	0
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	0	0	0	0
	At the end of the year	0	0	0	0
2.					
	At the beginning of the year	0	0	0	0

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

	0	0	0	0
At the end of the year	0	0	0	0

V. INDEBTEDNESS –Indebtedness of the Company including interest outstanding/accrued but not due for payment.-

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	8,79,232	1,50,32,205	NIL	1,59,11,437
ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due	NIL	NIL	NIL	NIL
Total (i+ii+iii)	8,79,232	1,50,32,205	NIL	1,59,11,437
Change in Indebtedness during the financial year				
* Addition	-	1,37,95,345	NIL	1,37,95,345
* Reduction	(3,57,555)	(2,02,00,000)	NIL	(2,05,57,555)
Net Change	(3,57,555)	(64,04,655)	NIL	(67,62,210)
Indebtedness at the end of the financial year				
i) Principal Amount	5,21,677	86,27,550		91,49,227
ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due	NIL	NIL	NIL	NIL
Total (i+ii+iii)	5,21,677	86,27,550	NIL	91,49,227

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL- NOT APPLICABLE

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

SN.	Particulars of Remuneration	Name of MD/WTD/ Manager	Total Amount
1	Gross salary		----
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	---
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	---
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	-	---
2	Stock Option	-	----
3	Sweat Equity	-	----
4	Commission - as % of profit - others, specify...	-	----
5	Others, please specify	-	----
	Total (A)	-	----
	Ceiling as per the Act	-	----

B. Remuneration to other directors – NOT APPLICABLE

SN.	Particulars of Remuneration	Name of Directors	Total Amount	
			-----	---
1	Independent Directors	-	- -	- -
	Fee for attending board committee meetings	-	- -	-
	Commission	-	- -	-
	Others, please specify	-	- -	-
	Total (1)	-	- -	-
2	Other Non-Executive Directors	-	- -	- -
	Fee for attending board committee meetings	-	- -	-
	Commission	-	- -	-
	Others, please specify	-	- -	-
	Total (2)	-	- -	- -
	Total (B)=(1+2)	-	- -	- -
	Total Managerial Remuneration	-	- -	- -
	Overall Ceiling as per the Act	-	- -	- -

C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD- NOT APPLICABLE

SN	Particulars of Remuneration	Key Managerial Personnel
----	-----------------------------	--------------------------

		CEO	CS CFO Total
1	Gross salary	-	- - -
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	- -
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	- -
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	- -
2	Stock Option	-	- - -
3	Sweat Equity	-	- - -
4	Commission	-	- - -
	- as % of profit	-	- - -
	others, specify...	-	- - -
5	Others, please specify	-	- - -
	Total	-	- - -

#### VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty					
Punishment					
Compounding		NOT APPLICABLE			

B. DIRECTORS

Penalty

Punishment

Compounding

C. OTHER OFFICERS IN  
DEFAULT

Penalty

Punishment

Compounding

## Textual information (11)

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

#### RISK MANAGEMENT POLICY

The Company is in process of adopting a comprehensive risk management policy covering processes for identification and mitigation of all potential risks in line with group risk framework and adjusted to suit the business requirements of the Company.

## Textual information (12)

### **Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [Text Block]**

#### CORPORATE SOCIAL RESPONSIBILITY:

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

## Textual information (13)

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

#### FINANCIAL RESULTS

S. No.	Particulars	2018-19(In Rs)	2017-18 (In Rs)
1.	Revenue From Operations	70,27,437	67,396,100
	Other Income	46,631	950,490
	Total Revenue	70,74,068	68,346,590
2.	Profit /Loss before tax	(13,13,666)	(947,876)
3.	Current tax	-	-
4.	Previous year adjustment	-	-
5.	Deferred tax	569147	1,233,176
6.	Profit /Loss after tax	(7,44,519)	2,85,300

## Textual information (14)

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

#### DIRECTORS

During the year under review, there were no changes in the composition of Board of Directors.

Except, Mrs. Sheetal jain who was appointed as Additional Director of the company w.e.f 3rd October 2017 was regularized as Director of the company in Annual general meeting held on 26/09/2018.

The present directors of the company are Mrs. Sheetal Jain, Mr. Akash Jain and Mr. Prakash Goyal.

## Textual information (15)

### **Details relating to deposits covered under chapter v of companies act [Text Block]**

#### DEPOSITS

The Company has not invited/ accepted any deposits from the public during the year ended March 31, 2019. There were no unclaimed or unpaid deposits as on March 31, 2019.

## Textual information (16)

### **Details of deposits which are not in compliance with requirements of chapter v of act [Text Block]**

#### DEPOSITS

The Company has not invited/ accepted any deposits from the public during the year ended March 31, 2019. There were no unclaimed or unpaid deposits as on March 31, 2019.



## Textual information (17)

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

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

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

## Textual information (18)

### Details regarding adequacy of internal financial controls with reference to financial statements [Text Block]

The Board has adopted policies and procedures for ensuring the orderly and efficient conduct of its business including adherence to the company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy of completeness of the accounting records and timely preparation of reliable financial disclosures.

## [700500] Disclosures - Signatories of financial statements

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

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	01	02
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	Akash	PRAKASH
Last name of director	Jain	GOYAL
Designation of director	Managing Director	Director
Director identification number of director	00049303	02598736
Date of signing of financial statements by director	24/05/2019	24/05/2019

## [700400] Disclosures - Auditors report

### Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	01
	<b>01/04/2018 to 31/03/2019</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	R T a y a l & Associates
Name of auditor signing report	TAYAL NISHANT
Firms registration number of audit firm	006969N
Membership number of auditor	522305
Address of auditors	228, U. S. Complex, 120, Mathura Road, Sarita ViharOpp. Apollo Hospital, Next To Jasola Apollo Metro Station
Permanent account number of auditor or auditor's firm	AFJPT4698F
SRN of form ADT-1	H52220019
Date of signing audit report by auditors	24/05/2019
Date of signing of balance sheet by auditors	24/05/2019

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

..(1)

Unless otherwise specified, all monetary values are in INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets.	
Disclosure relating to quantitative details of fixed assets	The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets.	
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (19) [See below]	
Disclosure relating to title deeds of immovable properties	As per the information and explanations given to us, the title deed of the immovable property held by the company are in the name of the company	
Disclosure in auditors report relating to inventories	Textual information (20) [See below]	
Disclosure in auditors report relating to loans		Textual information (21) [See below]
Disclosure about loans granted to parties covered under section 189 of companies act		Textual information (22) [See below]
Disclosure relating to terms and conditions of loans granted		Textual information (23) [See below]
Disclosure regarding receipt of loans granted		Textual information (24) [See below]
Disclosure regarding terms of recovery of loans granted		Textual information (25) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (26) [See below]	
Disclosure in auditors report relating to deposits accepted		Textual information (27) [See below]
Disclosure in auditors report relating to maintenance of cost records		Textual information (28) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (29) [See below]	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (30) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (31) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	According to the information and explanations given to us, the company has not defaulted in repayment of loans or borrowing to a financial institution, bank, Government or dues to debenture holders.	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (32) [See below]	
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (33) [See below]	

Disclosure in auditors report relating to managerial remuneration		Textual information (34) [See below]
Disclosure in auditors report relating to Nidhi Company		In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause (xii) of paragraph 3 of the Order is not applicable.
Disclosure in auditors report relating to transactions with related parties	Textual information (35) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (36) [See below]	
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (37) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (38) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

## Textual information (19)

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

These fixed assets have been physically verified by the management at reasonable intervals. No material discrepancies were noticed on such verification and the same have been properly dealt with in the books of account. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets.

## Textual information (20)

### Disclosure in auditors report relating to inventories

The physical verification of inventory has been conducted at reasonable intervals by the management. No material discrepancies were noticed and they have been properly dealt with in the books of account.

## Textual information (21)

### Disclosure in auditors report relating to loans

According to the information and explanations given to us, the Company has not granted any loan, secured or unsecured, to companies, firms or other parties covered in the register maintained under Section 189 of the Companies Act, 2013. Accordingly the clause (iii) (a) and (b) of paragraph 3 of the Order are not applicable to the Company.

## Textual information (22)

### Disclosure about loans granted to parties covered under section 189 of companies act

According to the information and explanations given to us, the Company has not granted any loan, secured or unsecured, to companies, firms or other parties covered in the register maintained under Section 189 of the Companies Act, 2013. Accordingly the clause (iii) (a) and (b) of paragraph 3 of the Order are not applicable to the Company.

## Textual information (23)

### **Disclosure relating to terms and conditions of loans granted**

According to the information and explanations given to us, the Company has not granted any loan, secured or unsecured, to companies, firms or other parties covered in the register maintained under Section 189 of the Companies Act, 2013. Accordingly the clause (iii) (a) and (b) of paragraph 3 of the Order are not applicable to the Company.

## Textual information (24)

### **Disclosure regarding receipt of loans granted**

According to the information and explanations given to us, the Company has not granted any loan, secured or unsecured, to companies, firms or other parties covered in the register maintained under Section 189 of the Companies Act, 2013. Accordingly the clause (iii) (a) and (b) of paragraph 3 of the Order are not applicable to the Company.

## Textual information (25)

### **Disclosure regarding terms of recovery of loans granted**

According to the information and explanations given to us, the Company has not granted any loan, secured or unsecured, to companies, firms or other parties covered in the register maintained under Section 189 of the Companies Act, 2013. Accordingly the clause (iii) (a) and (b) of paragraph 3 of the Order are not applicable to the Company.

## Textual information (26)

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

According to the information and explanations given to us, the provisions of section 185 and 186 of the Companies Act, 2013 in respect of loans, investments, guarantees, and security have been complied with.

## Textual information (27)

### **Disclosure in auditors report relating to deposits accepted**

According to the information and explanations given to us, the Company has not accepted any deposit as per the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act 2013 and the rules framed there under. Accordingly the clause (v) of paragraph 3 of the Order is not applicable to the Company.

## Textual information (28)

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

The company is not required to maintain cost records as the activities are not specified by the Central Government for the maintenance of cost records under Sub Section (1) of Section 148 of the Companies Act, 2013.

## Textual information (29)

### **Disclosure in auditors report relating to statutory dues [Text Block]**

(a) According to the information and explanations given to us the company is mostly regular except some instances, in depositing undisputed statutory dues as applicable, to the appropriate authorities. (b) According to the information and explanation given to us, there were no disputed amounts payable in respect of statutory dues as applicable as at March 31, 2019.

## Textual information (30)

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

(a) According to the information and explanations given to us the company is mostly regular except some instances, in depositing undisputed statutory dues as applicable, to the appropriate authorities. (b) According to the information and explanation given to us, there were no disputed amounts payable in respect of statutory dues as applicable as at March 31, 2019.

## Textual information (31)

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

(a) According to the information and explanations given to us the company is mostly regular except some instances, in depositing undisputed statutory dues as applicable, to the appropriate authorities. (b) According to the information and explanation given to us, there were no disputed amounts payable in respect of statutory dues as applicable as at March 31, 2019.

## Textual information (32)

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

We have verified the books & records of the company & it is observed that company has not raised moneys by way of initial public offer or further public offer (including debt instruments) and term loans during the period.

## Textual information (33)

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

To the best of our knowledge and belief and according to the information and explanations given to us, no fraud on or by the Company by its officers has been noticed or reported during the course of our audit.

## Textual information (34)

### **Disclosure in auditors report relating to managerial remuneration**

According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not paid/provided for managerial remuneration during the year. Accordingly, clause (xi) of paragraph 3 of the Order is not applicable to the Company.

## Textual information (35)

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

According to the information and explanations given to us, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and details of such transactions have been disclosed in financial statements as required by applicable standards.

## Textual information (36)

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

According to the information and explanations given to us, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.

## Textual information (37)

### **Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him**

According to the information and explanations given to us and based on our audit of the records of the Company, the company has not entered into any non cash transactions with directors or persons connected with him. Accordingly, clause (xv) of paragraph 3 of the Order is not applicable to the Company

## Textual information (38)

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

Independent Auditors' Report

To

The Members of

M/s Alsan Rubber & Chemicals Private Limited

Report on the Audit of the Ind AS Financial Statements

Opinion

We have audited the accompanying Ind AS financial statements of M/s Alsan Rubber & Chemicals Private Limited ("the Company"), which comprise the Balance Sheet as at 31st March 2019, and the Statement of Profit and Loss, including the statement of Other Comprehensive Income, the Cash Flow statement and the Statement of Changes in Equity for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind AS financial statements, give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2019; and its loss, and its cash flows for the year ended on that date.

Basis For Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Ind AS Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

We have determined that there are no key audit matters to communicate in our report.



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

The Company's Board of Directors is responsible for the other information. The other information comprises of the information included in the Management Discussion and Analysis report, Board's Report including annexures to the Board's Report, Corporate Governance etc but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### Responsibility of Management for Ind AS Financial Statements

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Ind AS financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

#### Auditor's Responsibilities for the Audit of the Ind AS Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
  
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
  
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
  
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
  
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

#### Report on other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act 2013, we give in the "Annexure A" a statement on the matters Specified in paragraphs 3 and 4 of the Order, to the extent applicable.
  
2. As required by section 143(3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  
  - b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  
  - c) The Balance Sheet, the Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
  
  - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  
  - e) On the basis of written representations received from the directors as on 31 March, 2019, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2019, from being appointed as a director in terms of Section 164(2) of the Act.
  
  - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B"
  
  - 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 Auditors)

Rules 2014, in our opinion and to the best of our information and according to the explanations given to us :

- i. The Company does not have any pending litigations which would impact its financial position;
- ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses;
- iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

For R. Tayal & Associates

Chartered Accountants

FRN : 006969N

CA Nishant Tayal

Partner

M. No. : 522305

Place : New Delhi

Date : 24th May, 2019

Annexure - A to the Auditor's Report

The Annexure referred to in our Independent Auditors' Report to the members of the Company on the Ind AS financial statements for the year ended 31st March 2019, we report that:

- (i) (a) The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets.
- (b) These fixed assets have been physically verified by the management at reasonable intervals. No material discrepancies were noticed on such verification and the same have been properly dealt with in the books of account. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets.
- (c) As per the information and explanations given to us, the title deed of the immovable property held by the company are in the name of the company.
- (ii) The physical verification of inventory has been conducted at reasonable intervals by the management. No material discrepancies were noticed and they have been properly dealt with in the books of account.
- (iii) According to the information and explanations given to us, the Company has not granted any loan, secured or unsecured, to companies, firms or other parties covered in the register maintained under Section 189 of the Companies Act, 2013. Accordingly the clause (iii) (a) and (b) of paragraph 3 of the Order are not applicable to the Company.
- (iv) According to the information and explanations given to us, the provisions of section 185 and 186 of the Companies Act, 2013 in respect of loans, investments, guarantees, and security have been complied with.
- (v) According to the information and explanations given to us, the Company has not accepted any deposit as per the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act 2013 and the rules framed there under. Accordingly the clause (v) of paragraph 3 of the Order is not applicable to the Company.
- (vi) The company is not required to maintain cost records as the activities are not specified by the Central Government for the maintenance of cost records under Sub Section (1) of Section 148 of the Companies Act, 2013.

(vii) (a) According to the information and explanations given to us the company is mostly regular except some instances, in depositing undisputed statutory dues as applicable, to the appropriate authorities.

(b) According to the information and explanation given to us, there were no disputed amounts payable in respect of statutory dues as applicable as at March 31, 2019.

According to the information and explanations given to us, the company has not defaulted in repayment of loans or borrowing to a (viii) financial institution, bank, Government or dues to debenture holders.

(ix) We have verified the books & records of the company & it is observed that company has not raised moneys by way of initial public offer or further public offer (including debt instruments) and term loans during the period.

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

According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not paid/provided for managerial remuneration during the year.  
(xi) Accordingly, clause (xi) of paragraph 3 of the Order is not applicable to the Company.

In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause (xii) (xii) of paragraph 3 of the Order is not applicable.

According to the information and explanations given to us, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and details of such (xiii) transactions have been disclosed in financial statements as required by applicable standards.

According to the information and explanations given to us, the company has not made any preferential allotment or private placement

(xiv) of shares or fully or partly convertible debentures during the year under review.

According to the information and explanations given to us and based on our audit of the records of the Company, the company has not entered into any non cash transactions with directors or persons connected with him. Accordingly, clause (xv) of paragraph 3 of the Order is not applicable to the Company.

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

(xvi)

For R. Tayal & Associates

Chartered Accountants

FRN : 006969N

CA Nishant Tayal

Partner

M. No. : 522305

Place : New Delhi

Date : 24th May, 2019

Annexure - B to the Auditors' Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of M/s Alsan Rubber & Chemicals Private Limited (“the Company”) as of 31st March 2019 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

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

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

#### Auditors’ Responsibility

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.

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

A company’s internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company’s internal financial control over financial reporting includes those policies and procedures that

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company’s assets that could have a material effect on the financial statements.



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

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

### Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2019, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For R. Tayal & Associates

Chartered Accountants

FRN : 006969N

CA Nishant Tayal

Partner

M. No. : 522305

Place : New Delhi

Date : 24th May, 2019

**[700700] Disclosures - Secretarial audit report**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

**[110000] Balance sheet**

Unless otherwise specified, all monetary values are in INR

	31/03/2019	31/03/2018	31/03/2017
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	72,39,556	78,52,740	
Other intangible assets	0	0	
Non-current financial assets [Abstract]			
Non-current investments	3,032	3,032	
Loans, non-current	0	0	
Total non-current financial assets	3,032	3,032	
Deferred tax assets (net)	20,73,062	15,03,916	
Other non-current assets	12,91,143	12,91,143	
Total non-current assets	1,06,06,793	1,06,50,831	
Current assets [Abstract]			
Inventories	0	58,25,670	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	86,19,127	2,44,92,614	
Cash and cash equivalents	2,88,724	17,35,127	
Loans, current	0	0	
Total current financial assets	89,07,851	2,62,27,741	
Other current assets	14,00,365	20,86,093	
Total current assets	1,03,08,216	3,41,39,504	
Total assets	2,09,15,009	4,47,90,335	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	50,00,000	50,00,000	50,00,000
Other equity	-2,24,649	5,19,870	
Total equity attributable to owners of parent	47,75,351	55,19,870	
Non controlling interest	0	0	
Total equity	47,75,351	55,19,870	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	1,31,553	5,21,677	
Total non-current financial liabilities	1,31,553	5,21,677	
Provisions, non-current	0	0	
Total non-current liabilities	1,31,553	5,21,677	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	86,27,550	2,52,45,245	
Trade payables, current	52,12,368	72,07,714	
Other current financial liabilities	3,90,124	3,57,555	
Total current financial liabilities	1,42,30,042	3,28,10,514	
Other current liabilities	17,78,063	59,38,274	
Provisions, current	0	0	
Total current liabilities	1,60,08,105	3,87,48,788	
Total liabilities	1,61,39,658	3,92,70,465	
Total equity and liabilities	2,09,15,009	4,47,90,335	

**[210000] Statement of profit and loss**

**Earnings per share [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Statement of profit and loss [Abstract]		
Earnings per share [Abstract]		
Earnings per share [Line items]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -1.49	[INR/shares] 0.57
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -1.49	[INR/shares] 0.57
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -1.49	[INR/shares] 0.57
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -1.49	[INR/shares] 0.57

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	70,27,437	6,73,96,100
Other income	46,631	9,50,490
Total income	70,74,068	6,83,46,590
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	0	6,84,09,116
Changes in inventories of finished goods, work-in-progress and stock-in-trade	58,25,670	-58,25,670
Employee benefit expense	1,29,500	16,98,746
Finance costs	12,80,214	33,61,990
Depreciation, depletion and amortisation expense	6,13,184	6,76,949
Other expenses	5,39,166	9,73,335
Total expenses	83,87,734	6,92,94,466
Profit before exceptional items and tax	-13,13,666	-9,47,876
Total profit before tax	-13,13,666	-9,47,876
Tax expense [Abstract]		
Deferred tax	-5,69,147	-12,33,176
Total tax expense	-5,69,147	-12,33,176
Total profit (loss) for period from continuing operations	-7,44,519	2,85,300
Total profit (loss) for period	-7,44,519	2,85,300
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0	0
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	0	0
Total comprehensive income	-7,44,519	2,85,300
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	0	0
Total comprehensive income	-7,44,519	2,85,300
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		

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

Statement of changes in equity [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-7,44,519	2,85,300		-7,44,519
Changes in comprehensive income components	0	0		0
Total comprehensive income	-7,44,519	2,85,300		-7,44,519
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		0
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Equity dividend tax appropriation	0	0		0
Other appropriations	0	0		0
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Appropriation towards bonus shares	0	0		0
Increase (decrease) through other contributions by owners, equity	0	0		0
Increase (decrease) through other distributions to owners, equity	0	0		0
Increase (decrease) through other changes, equity	0	0		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	-7,44,519	2,85,300		-7,44,519
Other equity at end of period	-2,24,649	5,19,870	2,34,570	-2,24,649

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

..(2)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Equity component of financial instrument [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	2,85,300		0	0
Changes in comprehensive income components	0		0	0
Total comprehensive income	2,85,300		0	0
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Deductions to reserves [Abstract]				
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0		0	0
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		0	0
Final special dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Equity dividend tax appropriation	0		0	0
Other appropriations	0		0	0
Transfer to Retained earnings	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Appropriation towards bonus shares	0		0	0
Increase (decrease) through other contributions by owners, equity	0		0	0
Increase (decrease) through other distributions to owners, equity	0		0	0
Increase (decrease) through other changes, equity	0		0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	2,85,300		0	0
Other equity at end of period	5,19,870	2,34,570	0	0

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

..(3)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity component of financial instrument [Member]	Reserves [Member]			
		31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Other equity [Abstract]					
Statement of changes in equity [Line items]					
Equity [Abstract]					
Changes in equity [Abstract]					
Comprehensive income [Abstract]					
Profit (loss) for period			-7,44,519	2,85,300	
Changes in comprehensive income components			0	0	
Total comprehensive income			-7,44,519	2,85,300	
Other changes in equity [Abstract]					
Other additions to reserves			0	0	
Deductions to reserves [Abstract]					
Other deductions to reserves			0	0	
Total deductions to reserves			0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]					
Dividend appropriation [Abstract]					
Interim dividend appropriation [Abstract]					
Interim equity dividend appropriation			0	0	
Interim special dividend appropriation			0	0	
Total interim dividend appropriation			0	0	
Final dividend appropriation [Abstract]					
Final equity dividend appropriation			0	0	
Final special dividend appropriation			0	0	
Total final dividend appropriation			0	0	
Total dividend appropriation			0	0	
Equity dividend tax appropriation			0	0	
Other appropriations			0	0	
Transfer to Retained earnings			0	0	
Total appropriations for dividend, dividend tax and retained earnings			0	0	
Appropriation towards bonus shares			0	0	
Increase (decrease) through other contributions by owners, equity			0	0	
Increase (decrease) through other distributions to owners, equity			0	0	
Increase (decrease) through other changes, equity			0	0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity			0	0	
Other changes in equity, others			0	0	
Total other changes in equity			0	0	
Total increase (decrease) in equity			-7,44,519	2,85,300	
Other equity at end of period	0		-2,24,649	5,19,870	2,34,570



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

..(4)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Capital reserves [Member]			General reserve [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Changes in comprehensive income components	0	0		0
Total comprehensive income	0	0		0
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		0
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Equity dividend tax appropriation	0	0		0
Other appropriations	0	0		0
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Appropriation towards bonus shares	0	0		0
Increase (decrease) through other contributions by owners, equity	0	0		0
Increase (decrease) through other distributions to owners, equity	0	0		0
Increase (decrease) through other changes, equity	0	0		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	0	0		0
Other equity at end of period	0	0	0	0

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

..(5)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	General reserve [Member]		Retained earnings [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		-7,44,519	2,85,300
Changes in comprehensive income components	0		0	0
Total comprehensive income	0		-7,44,519	2,85,300
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Deductions to reserves [Abstract]				
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0		0	0
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		0	0
Final special dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Equity dividend tax appropriation	0		0	0
Other appropriations	0		0	0
Transfer to Retained earnings	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Appropriation towards bonus shares	0		0	0
Increase (decrease) through other contributions by owners, equity	0		0	0
Increase (decrease) through other distributions to owners, equity	0		0	0
Increase (decrease) through other changes, equity	0		0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	0		-7,44,519	2,85,300
Other equity at end of period	0	0	-2,24,649	5,19,870

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

..(6)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Retained earnings [Member]	Remeasurements of defined benefit plans [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Changes in comprehensive income components		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		0	0	
Deductions to reserves [Abstract]				
Other deductions to reserves		0	0	
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation		0	0	
Interim special dividend appropriation		0	0	
Total interim dividend appropriation		0	0	
Final dividend appropriation [Abstract]				
Final equity dividend appropriation		0	0	
Final special dividend appropriation		0	0	
Total final dividend appropriation		0	0	
Total dividend appropriation		0	0	
Equity dividend tax appropriation		0	0	
Other appropriations		0	0	
Transfer to Retained earnings		0	0	
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Appropriation towards bonus shares		0	0	
Increase (decrease) through other contributions by owners, equity		0	0	
Increase (decrease) through other distributions to owners, equity		0	0	
Increase (decrease) through other changes, equity		0	0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity		0	0	
Other changes in equity, others		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	2,34,570	0	0	0

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

..(7)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Other retained earning [Member]			Other equity components [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-7,44,519	2,85,300		0
Changes in comprehensive income components	0	0		0
Total comprehensive income	-7,44,519	2,85,300		0
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		0
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Equity dividend tax appropriation	0	0		0
Other appropriations	0	0		0
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Appropriation towards bonus shares	0	0		0
Increase (decrease) through other contributions by owners, equity	0	0		0
Increase (decrease) through other distributions to owners, equity	0	0		0
Increase (decrease) through other changes, equity	0	0		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	-7,44,519	2,85,300		0
Other equity at end of period	-2,24,649	5,19,870	2,34,570	0

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

..(8)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Other equity components [Member]		Debt instrument through other comprehensive income [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Changes in comprehensive income components	0		0	0
Total comprehensive income	0		0	0
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Deductions to reserves [Abstract]				
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0		0	0
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		0	0
Final special dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Equity dividend tax appropriation	0		0	0
Other appropriations	0		0	0
Transfer to Retained earnings	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Appropriation towards bonus shares	0		0	0
Increase (decrease) through other contributions by owners, equity	0		0	0
Increase (decrease) through other distributions to owners, equity	0		0	0
Increase (decrease) through other changes, equity	0		0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	0		0	0
Other equity at end of period	0	0	0	0

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

..(9)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Debt instrument through other comprehensive income [Member]	Equity instrument through other comprehensive income [Member]		
		31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period			0	0
Changes in comprehensive income components			0	0
Total comprehensive income			0	0
Other changes in equity [Abstract]				
Other additions to reserves			0	0
Deductions to reserves [Abstract]				
Other deductions to reserves			0	0
Total deductions to reserves			0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation			0	0
Interim special dividend appropriation			0	0
Total interim dividend appropriation			0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation			0	0
Final special dividend appropriation			0	0
Total final dividend appropriation			0	0
Total dividend appropriation			0	0
Equity dividend tax appropriation			0	0
Other appropriations			0	0
Transfer to Retained earnings			0	0
Total appropriations for dividend, dividend tax and retained earnings			0	0
Appropriation towards bonus shares			0	0
Increase (decrease) through other contributions by owners, equity			0	0
Increase (decrease) through other distributions to owners, equity			0	0
Increase (decrease) through other changes, equity			0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity			0	0
Other changes in equity, others			0	0
Total other changes in equity			0	0
Total increase (decrease) in equity			0	0
Other equity at end of period	0	0	0	0

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>	<b>31/03/2017</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	-13,13,666	-9,47,876	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in inventories	58,25,670	-59,16,155	
Adjustments for decrease (increase) in trade receivables, current	1,58,73,488	70,30,676	
Adjustments for decrease (increase) in other current assets	6,85,728	-18,92,831	
Adjustments for increase (decrease) in trade payables, current	-19,95,346	0	
Adjustments for increase (decrease) in other current liabilities	-41,60,211	32,163	
Adjustments for increase (decrease) in other non-current liabilities	0	37,53,680	
Adjustments for depreciation and amortisation expense	6,13,184	6,76,949	
Adjustments for other financial liabilities, current	32,569	3,57,555	
Other adjustments to reconcile profit (loss)	(A) -33,999	(B) -52,953	
Total adjustments for reconcile profit (loss)	1,68,41,083	39,89,084	
Net cash flows from (used in) operations	1,55,27,417	30,41,208	
Interest paid	0	-1,74,731	
Net cash flows from (used in) operating activities	1,55,27,417	32,15,939	
Cash flows from used in investing activities [Abstract]			
Purchase of property, plant and equipment	0	74,69,776	
Interest received	33,999	1,43,438	
Net cash flows from (used in) investing activities	33,999	-73,26,338	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	(C) 0	(D) 37,51,546	
Repayments of borrowings	(E) 1,70,07,819	(F) 0	
Interest paid	0	1,74,731	
Net cash flows from (used in) financing activities	-1,70,07,819	35,76,815	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-14,46,403	-5,33,584	
Net increase (decrease) in cash and cash equivalents	-14,46,403	-5,33,584	
Cash and cash equivalents cash flow statement at end of period	2,88,724	17,35,127	22,68,711

**Footnotes**

- (A) Other Non Operating Income : -33999 Provision for Doubtful Debts (Net) : 0  
 (B) Other Non Operating Income : -143438 Provision for Doubtful Debts (Net) : 90485  
 (C) Proceeds/(Repayment) from Long Term Borrowing : 0  
 (D) Proceeds/(Repayment) from Long Term Borrowing : 3751546  
 (E) Proceeds/(Repayment) from Long Term Borrowing : 16617695 Proceeds/(Repayment) from Short Term Borrowing : 390124  
 (F) Proceeds/(Repayment) from Long Term Borrowing : 0 Proceeds/(Repayment) from Short Term Borrowing : 0

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of significant accounting policies [TextBlock]	Textual information (39) [See below]	Textual information (40) [See below]

## Textual information (39)

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

Note  
: 1

#### 1 Company Overview

ALSAN RUBBER & CHEMICALS PRIVATE LIMITED (the "Company") was incorporated on May 19, 1995. The Company is engaged in business of trading of synthetic rubber. The Company is an Unlisted Private Company.

#### 1.1 Basis of preparation of Financial Statements

The standalone financial statements have been prepared in accordance with Indian Accounting Standards ("Ind AS") as issued under the Companies (Indian Accounting Standards) Rules, 2015.

The standalone financial statements have been prepared in accordance with indian accounting standards (Ind AS) under the historical cost convention on the accrual basis except for certain financial instruments, which are measured at fair values and the provisions of the Companies Act 2013. The IndAS are prescribed under section 133 of the Act read with Rule 3 of the Indian Accounting Standards ("Ind AS") as issued under the Companies (Indian Accounting Standards) Rules, 2015.

#### 1.2 Use of Judgement, Estimates and Assumptions

The preparation of the company's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods..

#### a Formulation of Accounting Policies

Accounting policies are formulated in a manner that result in financial statements containing relevant and reliable information about the transactions, other events and conditions to which they apply. Those policies need not be applied when the effect of applying them is immaterial. In the absence of an Ind AS that specifically applies to a transaction, other event or condition, management has used its judgement in developing and applying an accounting policy that results in information that is: a) relevant to the economic decision-making needs of users and b) reliable in that financial statements: (i) represent faithfully the financial position, financial performance and cash flows of the Company; (ii) reflect the economic substance of transactions, other events and conditions, and not merely the legal form; (iii) are neutral, i.e. free from bias; (iv) are prudent; and (v) are complete in all material respects on a consistent basis. In making the judgement management refers to, and considers the applicability of, the following sources in descending order: (a) the requirements in Ind ASs dealing with similar and related issues; and (b) the definitions, recognition criteria and measurement concepts for assets, liabilities, income and expenses in the Framework.

The financial statements are prepared on going concern basis using accrual basis of accounting.

#### b Materiality

Ind AS applies to items which are material. Management uses judgement in deciding whether individual items or groups of item are material in the financial statements. Materiality is judged by reference to the size and nature of the item. The deciding factor is whether omission or misstatement could individually or collectively influence the economic decisions that users make on the basis of the financial statements. Management also uses judgement of materiality for determining the compliance requirement of the Ind AS. In particular circumstances either the nature or the amount of an item or aggregate of items could be the determining factor. Further the Company may also be required to present separately immaterial items when required by law.

#### c Deferred Tax

Deferred tax assets are recognised for all deductible temporary differences including 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.

Note  
: 2



## Significant Accounting Policies

### 2.1 Current and non-current Classification

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

An asset is treated as current by the Company when:

- (a) it expects to realise the asset, or intends to sell or consume it, in its normal operating cycle;
- (b) it holds the asset primarily for the purpose of trading;
- (c) it expects to realize the asset within twelve months after the reporting period; or
- (d) the asset is cash or a cash equivalent (as defined in Ind AS 7) unless the asset is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is treated as current by the Company when:

- (a) it expects to settle the liability in its normal operating cycle;
- (b) it holds the liability primarily for the purpose of trading;
- (c) the liability is due to be settled within twelve months after the reporting period; or
- (d) it does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting period. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

All other liabilities are classified as non-current.

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

### 2.2 Property, Plant and Equipment (PPE)

Land is carried at historical cost. All other items of property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any.

The initial cost of an asset comprises its purchase price and any costs directly attributable to bring the asset into the location and condition necessary for it to be capable of operating in the manner intended by management.

An item of property, plant and equipment initially recognized separately are derecognized upon disposal or when no future economic benefits expected from its use or disposal or when the property, plant and equipment has been reclassified as ready for disposal. Any gain or loss arising on derecognition of the asset is included in the statement of profit and loss when the asset is derecognized.

Residual value and useful life of property, plant and equipment are reviewed at each financial year end and changes are accounted for as a change in accounting estimates on a prospective basis.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item depreciated separately. However, significant part(s) of an item of PPE having same useful life and depreciation method are grouped together in determining the depreciation charge.

Costs of the day to-day servicing described as for the 'repairs and maintenance' are recognised in the statement of profit and loss in the period in which the same are incurred.

The company has chosen the carrying value of property, plant and equipment existing as on date of transition to IndAS i.e. 01.04.2016 as deemed cost.

### 2.3 Depreciation and Amortization

Depreciation on property, plant and equipment, except freehold land, is provided as per cost model on written down value basis over the estimated useful lives of the asset as per Schedule II of the Companies Act, 2013.

Depreciation is charged on addition, deletion on pro-rata basis including the day of deletion or addition.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Standalone Statement of Profit and Loss when the asset is derecognized.

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.

The estimates made by the management for the useful life of the Property Plant and Equipments are as follows:-

Type of Asset	Period (Estimated Useful
---------------	--------------------------------

	Life)
Vehicles-Car	8 years
Office Equipments	5 years
Computers	3 years

The company has decided to retain the useful life/ Residual Value hitherto adopted for various categories of properties plant and equipments as prescribed in Schedule II of the Act

#### 2.4 Borrowing costs

Borrowing costs are expensed as and when incurred except where they are directly attributable to the acquisition, construction or production of qualifying assets i.e. the assets that necessarily takes substantial period of time to get ready for its intended use, in which case they are capitalised as part of the cost of those asset up to the date when the qualifying asset is ready for its intended use.

#### 2.5 Leases

A finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an asset. Title may or may not eventually be transferred. An operating lease is a lease other than a finance lease.

Company as a lessee

A lease is classified at the inception date as a finance lease or an operating lease.

Finance leases are capitalised at the commencement of the lease at the inception date fair value of the leased property or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant periodic rate of interest on the remaining balance of the liability.

Finance charges are recognised in finance costs in the statement of profit and loss, unless they are directly attributable to qualifying assets, in which case they are capitalized in accordance with the Company's general policy on the borrowing costs. A leased asset is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Company will obtain ownership by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

#### 2.6 Inventories

Inventories of coal/rubber/agro products are stated at lower of weighted average cost and net realisable value. Cost of inventories are calculated using the First in First out method. Net realisable value represents the estimated selling price of inventories less all estimated costs of completion and costs necessary to make the sale. Cost includes all costs of purchases and incidental expenses incurred in bringing the inventory to their present condition and location.

Custom duty on material imported are provided for at the applicable rate.

#### 2.7 Cash and Cash Equivalent

Cash comprises cash in hand and current deposits with banks. Cash equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash which are subject to an insignificance risks of changes in value.

#### 2.8 Taxes

Deferred tax assets are recognised for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilised. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

Current income tax assets and liabilities are measured at the amounts expected to be recovered from or paid to the taxation authorities; on the basis of the taxable profits computed for the current accounting period in accordance with Income Tax Act, 1961. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted at the reporting date.

Current income tax relating to items recognized in othe comprehensive income or directly in equity is recognized in other comprehensive income or in equity, respectively, and not in the statement of profit and loss. The Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and stablishes provisions where appropriate.

#### 2.9 Investment in Holding

Investments in equity shares of holding is recorded at cost and reviewed for impairment at each reporting date.

#### 2.10 GST

The net amount of sales tax recoverable from or payable to the taxation authority is included as part of receivables or payables in the Balance Sheet. GST is shown as net of receivable and payable in the Balance Sheet.

## 2.11 Foreign Current Transactions

### a) Initial Recognition

Foreign Current Transactions are recorded in Indian Currency by applying the exchange rate between the Indian Currency and Foreign Currency at the date of the transaction.

### b) Conversion

Current assets and current liabilities being monetary items designated in foreign currencies are revalored at the rate prevailing on the date of Balance Sheet.

### c) Exchange Difference

Exchange differences arising on the settlement and conversion of foreign currency transactions are recognized as income or as an expense in the year in which they arise.

## 2.12 Employee Benefits

### Short Term Benefits

Short term employee benefits are recognized as an expense in the statement of profit and loss of the year in which related services are rendered by the employees.

### Compensated Absences

The liability of leave encashment and other compensated absences is recognized on an arithmetical basis at the end of the year and are charged to expense each year.

## 2.13 Provisions and Contingent Liabilities

Provisions are recognized when the company has a present obligation (legal or constructive) as a result of a past event, and it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate of the amount of the obligation can be made. Where the time value of money is material, provisions are stated at the present value of the expenditure expected to settle the obligation.

All provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Possible obligations, whose existence will only be confirmed by the occurrence or non-occurrence of one or more future uncertain events not wholly within the control of the company, are also disclosed as contingent liabilities unless the probability of outflow of economic benefits is remote.

Contingent Assets are not recognized in the financial statements. However, when the realization of income is virtually certain, then the related asset is not a contingent asset and its recognition is appropriate.

## 2.14 Earnings per share

Basic earnings per share are computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

## 2.15 Cash Flow Statement

Cash flows are reported using the indirect method whereby net profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferral or accrual of past or future cash receipts or payments. The cash flows from regular operating, investing and financing activities of the company are segregated.

## 2.16 Segment Reporting

### Identification of Segments

The company operating business predominantly has one segment i.e. synthetic rubber.

### Allocation of common cost

Common allocable costs are allocated on the basis of net funds employed.

### Unallocated items

Company assets and liabilities, income and expenses which relate to the company as a whole and are not allocable to segments are included under this head.

## 2.17 Revenue recognition

### Revenue from sale of goods

Revenue from the sale of goods is recognized when all the following conditions have been satisfied:

- (a) the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- (b) the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- (c) the amount of revenue can be measured reliably;

(d) it is probable that the economic benefits associated with the transaction will flow to the Company; and

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

Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes, levies or duties collected on behalf of the government/ other statutory bodies.

Advances received from the customers are reported as customer's deposits unless the above conditions for revenue recognition are met.

However, based on the educational material on Ind AS 18 issued by The Institute of Chartered Accountants of India, the Company has assumed that recovery of excise duty flows to the Company on its own account. This is for the reason that it is a liability of the manufacturer which forms part of the cost of production, irrespective of whether the goods are sold or not. Since the recovery of excise duty flows to the Company on its own account, gross revenue includes excise duty. However, other taxes, levies or duties are not considered to be received by the Company on its own account and are excluded from net revenue.

## 2.18 Accounting / classifications of expenditure and Income

Income / expenditure in aggregate pertaining to prior year's above the threshold limit are corrected retrospectively.

Prepaid expenses upto threshold limit in each case, are charges to revenue as and when incurred.

## 2.19 Financial instruments

### a) Initial recognition

The Company recognizes financial assets and financial liabilities when it becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are recognized at fair value on initial recognition, except for trade receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, that are not at fair value through profit or loss, are added to the fair value on initial recognition. Regular way purchase and sale of financial assets are accounted for at trade date.

### b) Subsequent measurement

#### (i) Financial assets carried at amortized cost

A financial asset is subsequently measured at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. When the financial asset is derecognized or impaired, the gain or loss is recognized in the statement of profit and loss.

(ii) Financial assets at fair value through other comprehensive income A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in profit and loss. When the financial asset is derecognized, the cumulative gain or loss previously recognized in OCI is reclassified from equity to profit and loss. Equity instruments are subsequently measured at fair value. On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment). This election is made on an investment by investment basis. Fair value gains and losses recognized in OCI are not reclassified to profit and loss.

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(iii) Financial assets at fair value through profit or loss A financial asset which is not classified in any of the above categories are subsequently fair valued through profit or loss.

A financial asset which is not classified in any of the above categories are subsequently fair valued through profit or loss.

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

For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

- Impairment of financial assets Financial assets, other than those at FVTPL, are assessed for indicators of impairment at the end of each reporting period. The Company recognizes a loss allowance for expected credit losses on financial asset. In case of trade receivables, the Company follows the simplified approach permitted by Ind AS 109 – Financial Instruments for recognition of impairment loss allowance. The application of simplified approach does not require the Company to track changes in credit risk. The Company calculates the expected credit losses on trade receivables using a provision matrix on the basis of its historical credit loss experience.
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- d) Derecognition

#### Financial Assets

Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the rights to receive the or in which the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset. If the company enters into transactions whereby it transfers assets recognized on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognized.

#### Financial liabilities

The company derecognizes a financial liability when its contractual obligations are discharged or cancelled, or expire.

- e) Reclassification of Financial Assets and Financial Liabilities Liabilities

The company 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. Changes to the business model are expected to be infrequent. The Company's senior management determines change in the business model as a result of external or internal changes which are significant to the Company's operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the company 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 company does not restate any previously recognized gains, losses (including impairment gains or losses) or interest.

## Textual information (40)

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

Note

: 1

#### 1 Company Overview

ALSAN RUBBER & CHEMICALS PRIVATE LIMITED (the "Company") was incorporated on May 19, 1995. The Company is engaged in business of trading of synthetic rubber. The Company is an Unlisted Private Company.

#### 1.1 Basis of preparation of Financial Statements

The standalone financial statements have been prepared in accordance with Indian Accounting Standards ("Ind AS") as issued under the Companies (Indian Accounting Standards) Rules, 2015.

The standalone financial statements have been prepared in accordance with indian accounting standards (Ind AS) under the historical cost convention on the accrual basis except for certain financial instruments, which are measured at fair values and the provisions of the Companies Act 2013. The IndAS are prescribed under section 133 of the Act read with Rule 3 of the Indian Accounting Standards ("Ind AS") as issued under the Companies (Indian Accounting Standards) Rules, 2015.

#### 1.2 Use of Judgement, Estimates and Assumptions

The preparation of the company's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods..

#### a Formulation of Accounting Policies

Accounting policies are formulated in a manner that result in financial statements containing relevant and reliable information about the transactions, other events and conditions to which they apply. Those policies need not be applied when the effect of applying them is immaterial. In the absence of an Ind AS that specifically applies to a transaction, other event or condition, management has used its judgement in developing and applying an accounting policy that results in information that is: a) relevant to the economic decision-making needs of users and b) reliable in that financial statements: (i) represent faithfully the financial position, financial performance and cash flows of the Company; (ii) reflect the economic substance of transactions, other events and conditions, and not merely the legal form; (iii) are neutral, i.e. free from bias; (iv) are prudent; and (v) are complete in all material respects on a consistent basis. In making the judgement management refers to, and considers the applicability of, the following sources in descending order: (a) the requirements in Ind ASs dealing with similar and related issues; and (b) the definitions, recognition criteria and measurement concepts for assets, liabilities, income and expenses in the Framework.

The financial statements are prepared on going concern basis using accrual basis of accounting.

#### b Materiality

Ind AS applies to items which are material. Management uses judgement in deciding whether individual items or groups of item are material in the financial statements. Materiality is judged by reference to the size and nature of the item. The deciding factor is whether omission or misstatement could individually or collectively influence the economic decisions that users make on the basis of the financial statements. Management also uses judgement of materiality for determining the compliance requirement of the Ind AS. In particular circumstances either the nature or the amount of an item or aggregate of items could be the determining factor. Further the Company may also be required to present separately immaterial items when required by law.

#### c Deferred Tax

Deferred tax assets are recognised for all deductible temporary differences including 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.

Note

: 2

## Significant Accounting Policies

### 2.1 Current and non-current Classification

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

An asset is treated as current by the Company when:

- (a) it expects to realise the asset, or intends to sell or consume it, in its normal operating cycle;
- (b) it holds the asset primarily for the purpose of trading;
- (c) it expects to realize the asset within twelve months after the reporting period; or
- (d) the asset is cash or a cash equivalent (as defined in Ind AS 7) unless the asset is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is treated as current by the Company when:

- (a) it expects to settle the liability in its normal operating cycle;
- (b) it holds the liability primarily for the purpose of trading;
- (c) the liability is due to be settled within twelve months after the reporting period; or
- (d) it does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting period. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

All other liabilities are classified as non-current.

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

### 2.2 Property, Plant and Equipment (PPE)

Land is carried at historical cost. All other items of property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any.

The initial cost of an asset comprises its purchase price and any costs directly attributable to bring the asset into the location and condition necessary for it to be capable of operating in the manner intended by management.

An item of property, plant and equipment initially recognized separately are derecognized upon disposal or when no future economic benefits expected from its use or disposal or when the property, plant and equipment has been reclassified as ready for disposal. Any gain or loss arising on derecognition of the asset is included in the statement of profit and loss when the asset is derecognized.

Residual value and useful life of property, plant and equipment are reviewed at each financial year end and changes are accounted for as a change in accounting estimates on a prospective basis.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item depreciated separately. However, significant part(s) of an item of PPE having same useful life and depreciation method are grouped together in determining the depreciation charge.

Costs of the day to-day servicing described as for the 'repairs and maintenance' are recognised in the statement of profit and loss in the period in which the same are incurred.

The company has chosen the carrying value of property, plant and equipment existing as on date of transition to IndAS i.e. 01.04.2016 as deemed cost.

### 2.3 Depreciation and Amortization

Depreciation on property, plant and equipment, except freehold land, is provided as per cost model on written down value basis over the estimated useful lives of the asset as per Schedule II of the Companies Act, 2013.

Depreciation is charged on addition, deletion on pro-rata basis including the day of deletion or addition.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Standalone Statement of Profit and Loss when the asset is derecognized.

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.

The estimates made by the management for the useful life of the Property Plant and Equipments are as follows:-

Type of Asset	Period (Estimated Useful)
---------------	---------------------------

	Life)
Vehicles-Car	8 years
Office Equipments	5 years
Computers	3 years

The company has decided to retain the useful life/ Residual Value hitherto adopted for various categories of properties plant and equipments as prescribed in Schedule II of the Act

#### 2.4 Borrowing costs

Borrowing costs are expensed as and when incurred except where they are directly attributable to the acquisition, construction or production of qualifying assets i.e. the assets that necessarily takes substantial period of time to get ready for its intended use, in which case they are capitalised as part of the cost of those asset up to the date when the qualifying asset is ready for its intended use.

#### 2.5 Leases

A finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an asset. Title may or may not eventually be transferred. An operating lease is a lease other than a finance lease.

Company as a lessee

A lease is classified at the inception date as a finance lease or an operating lease.

Finance leases are capitalised at the commencement of the lease at the inception date fair value of the leased property or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant periodic rate of interest on the remaining balance of the liability.

Finance charges are recognised in finance costs in the statement of profit and loss, unless they are directly attributable to qualifying assets, in which case they are capitalized in accordance with the Company's general policy on the borrowing costs. A leased asset is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Company will obtain ownership by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

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### a) Initial Recognition

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Financial liabilities

The company derecognizes a financial liability when its contractual obligations are discharged or cancelled, or expire.

- e) Reclassification of Financial Assets and Financial Liabilities Liabilities

The company 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. Changes to the business model are expected to be infrequent. The Company’s senior management determines change in the business model as a result of external or internal changes which are significant to the Company’s operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the company 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 company does not restate any previously recognized gains, losses (including impairment gains or losses) or interest.

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Complied	Complied
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Description of reason why reclassification of comparative amounts is impracticable	NA	NA
Description of nature of necessary adjustments to provide comparative information	NA	NA
Disclosure of significant accounting policies [TextBlock]	Textual information (41) [See below]	Textual information (42) [See below]

## Textual information (41)

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

Note

: 1

#### 1 Company Overview

ALSAN RUBBER & CHEMICALS PRIVATE LIMITED (the "Company") was incorporated on May 19, 1995. The Company is engaged in business of trading of synthetic rubber. The Company is an Unlisted Private Company.

#### 1.1 Basis of preparation of Financial Statements

The standalone financial statements have been prepared in accordance with Indian Accounting Standards ("Ind AS") as issued under the Companies (Indian Accounting Standards) Rules, 2015.

The standalone financial statements have been prepared in accordance with indian accounting standards (Ind AS) under the historical cost convention on the accrual basis except for certain financial instruments, which are measured at fair values and the provisions of the Companies Act 2013. The IndAS are prescribed under section 133 of the Act read with Rule 3 of the Indian Accounting Standards ("Ind AS") as issued under the Companies (Indian Accounting Standards) Rules, 2015.

#### 1.2 Use of Judgement, Estimates and Assumptions

The preparation of the company's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods..

#### a Formulation of Accounting Policies

Accounting policies are formulated in a manner that result in financial statements containing relevant and reliable information about the transactions, other events and conditions to which they apply. Those policies need not be applied when the effect of applying them is immaterial. In the absence of an Ind AS that specifically applies to a transaction, other event or condition, management has used its judgement in developing and applying an accounting policy that results in information that is: a) relevant to the economic decision-making needs of users and b) reliable in that financial statements: (i) represent faithfully the financial position, financial performance and cash flows of the Company; (ii) reflect the economic substance of transactions, other events and conditions, and not merely the legal form; (iii) are neutral, i.e. free from bias; (iv) are prudent; and (v) are complete in all material respects on a consistent basis. In making the judgement management refers to, and considers the applicability of, the following sources in descending order: (a) the requirements in Ind ASs dealing with similar and related issues; and (b) the definitions, recognition criteria and measurement concepts for assets, liabilities, income and expenses in the Framework.

The financial statements are prepared on going concern basis using accrual basis of accounting.

#### b Materiality

Ind AS applies to items which are material. Management uses judgement in deciding whether individual items or groups of item are material in the financial statements. Materiality is judged by reference to the size and nature of the item. The deciding factor is whether omission or misstatement could individually or collectively influence the economic decisions that users make on the basis of the financial statements. Management also uses judgement of materiality for determining the compliance requirement of the Ind AS. In particular circumstances either the nature or the amount of an item or aggregate of items could be the determining factor. Further the Company may also be required to present separately immaterial items when required by law.

#### c Deferred Tax

Deferred tax assets are recognised for all deductible temporary differences including 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.

Note

: 2

## Significant Accounting Policies

### 2.1 Current and non-current Classification

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

An asset is treated as current by the Company when:

- (a) it expects to realise the asset, or intends to sell or consume it, in its normal operating cycle;
- (b) it holds the asset primarily for the purpose of trading;
- (c) it expects to realize the asset within twelve months after the reporting period; or
- (d) the asset is cash or a cash equivalent (as defined in Ind AS 7) unless the asset is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is treated as current by the Company when:

- (a) it expects to settle the liability in its normal operating cycle;
- (b) it holds the liability primarily for the purpose of trading;
- (c) the liability is due to be settled within twelve months after the reporting period; or
- (d) it does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting period. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

All other liabilities are classified as non-current.

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

### 2.2 Property, Plant and Equipment (PPE)

Land is carried at historical cost. All other items of property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any.

The initial cost of an asset comprises its purchase price and any costs directly attributable to bring the asset into the location and condition necessary for it to be capable of operating in the manner intended by management.

An item of property, plant and equipment initially recognized separately are derecognized upon disposal or when no future economic benefits expected from its use or disposal or when the property, plant and equipment has been reclassified as ready for disposal. Any gain or loss arising on derecognition of the asset is included in the statement of profit and loss when the asset is derecognized.

Residual value and useful life of property, plant and equipment are reviewed at each financial year end and changes are accounted for as a change in accounting estimates on a prospective basis.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item depreciated separately. However, significant part(s) of an item of PPE having same useful life and depreciation method are grouped together in determining the depreciation charge.

Costs of the day to-day servicing described as for the 'repairs and maintenance' are recognised in the statement of profit and loss in the period in which the same are incurred.

The company has chosen the carrying value of property, plant and equipment existing as on date of transition to IndAS i.e. 01.04.2016 as deemed cost.

### 2.3 Depreciation and Amortization

Depreciation on property, plant and equipment, except freehold land, is provided as per cost model on written down value basis over the estimated useful lives of the asset as per Schedule II of the Companies Act, 2013.

Depreciation is charged on addition, deletion on pro-rata basis including the day of deletion or addition.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Standalone Statement of Profit and Loss when the asset is derecognized.

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.

The estimates made by the management for the useful life of the Property Plant and Equipments are as follows:-

Type of Asset	Period (Estimated Useful)
---------------	---------------------------

	Life)
Vehicles-Car	8 years
Office Equipments	5 years
Computers	3 years

The company has decided to retain the useful life/ Residual Value hitherto adopted for various categories of properties plant and equipments as prescribed in Schedule II of the Act

#### 2.4 Borrowing costs

Borrowing costs are expensed as and when incurred except where they are directly attributable to the acquisition, construction or production of qualifying assets i.e. the assets that necessarily takes substantial period of time to get ready for its intended use, in which case they are capitalised as part of the cost of those asset up to the date when the qualifying asset is ready for its intended use.

#### 2.5 Leases

A finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an asset. Title may or may not eventually be transferred. An operating lease is a lease other than a finance lease.

Company as a lessee

A lease is classified at the inception date as a finance lease or an operating lease.

Finance leases are capitalised at the commencement of the lease at the inception date fair value of the leased property or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant periodic rate of interest on the remaining balance of the liability.

Finance charges are recognised in finance costs in the statement of profit and loss, unless they are directly attributable to qualifying assets, in which case they are capitalized in accordance with the Company's general policy on the borrowing costs. A leased asset is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Company will obtain ownership by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

#### 2.6 Inventories

Inventories of coal/rubber/agro products are stated at lower of weighted average cost and net realisable value. Cost of inventories are calculated using the First in First out method. Net realisable value represents the estimated selling price of inventories less all estimated costs of completion and costs necessary to make the sale. Cost includes all costs of purchases and incidental expenses incurred in bringing the inventory to their present condition and location.

Custom duty on material imported are provided for at the applicable rate.

#### 2.7 Cash and Cash Equivalent

Cash comprises cash in hand and current deposits with banks. Cash equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash which are subject to an insignificance risks of changes in value.

#### 2.8 Taxes

Deferred tax assets are recognised for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilised. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

Current income tax assets and liabilities are measured at the amounts expected to be recovered from or paid to the taxation authorities; on the basis of the taxable profits computed for the current accounting period in accordance with Income Tax Act, 1961. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted at the reporting date.

Current income tax relating to items recognized in othe comprehensive income or directly in equity is recognized in other comprehensive income or in equity, respectively, and not in the statement of profit and loss. The Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and stablishes provisions where appropriate.

#### 2.9 Investment in Holding

Investments in equity shares of holding is recorded at cost and reviewed for impairment at each reporting date.

#### 2.10 GST

The net amount of sales tax recoverable from or payable to the taxation authority is included as part of receivables or payables in the Balance Sheet. GST is shown as net of receivable and payable in the Balance Sheet.

## 2.11 Foreign Current Transactions

### a) Initial Recognition

Foreign Current Transactions are recorded in Indian Currency by applying the exchange rate between the Indian Currency and Foreign Currency at the date of the transaction.

### b) Conversion

Current assets and current liabilities being monetary items designated in foreign currencies are revalored at the rate prevailing on the date of Balance Sheet.

### c) Exchange Difference

Exchange differences arising on the settlement and conversion of foreign currency transactions are recognized as income or as an expense in the year in which they arise.

## 2.12 Employee Benefits

### Short Term Benefits

Short term employee benefits are recognized as an expense in the statement of profit and loss of the year in which related services are rendered by the employees.

### Compensated Absences

The liability of leave encashment and other compensated absences is recognized on an arithmetical basis at the end of the year and are charged to expense each year.

## 2.13 Provisions and Contingent Liabilities

Provisions are recognized when the company has a present obligation (legal or constructive) as a result of a past event, and it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate of the amount of the obligation can be made. Where the time value of money is material, provisions are stated at the present value of the expenditure expected to settle the obligation.

All provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Possible obligations, whose existence will only be confirmed by the occurrence or non-occurrence of one or more future uncertain events not wholly within the control of the company, are also disclosed as contingent liabilities unless the probability of outflow of economic benefits is remote.

Contingent Assets are not recognized in the financial statements. However, when the realization of income is virtually certain, then the related asset is not a contingent asset and its recognition is appropriate.

## 2.14 Earnings per share

Basic earnings per share are computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

## 2.15 Cash Flow Statement

Cash flows are reported using the indirect method whereby net profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferral or accrual of past or future cash receipts or payments. The cash flows from regular operating, investing and financing activities of the company are segregated.

## 2.16 Segment Reporting

### Identification of Segments

The company operating business predominantly has one segment i.e. synthetic rubber.

### Allocation of common cost

Common allocable costs are allocated on the basis of net funds employed.

### Unallocated items

Company assets and liabilities, income and expenses which relate to the company as a whole and are not allocable to segments are included under this head.

## 2.17 Revenue recognition

### Revenue from sale of goods

Revenue from the sale of goods is recognized when all the following conditions have been satisfied:

- (a) the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- (b) the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- (c) the amount of revenue can be measured reliably;

(d) it is probable that the economic benefits associated with the transaction will flow to the Company; and

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

Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes, levies or duties collected on behalf of the government/ other statutory bodies.

Advances received from the customers are reported as customer's deposits unless the above conditions for revenue recognition are met.

However, based on the educational material on Ind AS 18 issued by The Institute of Chartered Accountants of India, the Company has assumed that recovery of excise duty flows to the Company on its own account. This is for the reason that it is a liability of the manufacturer which forms part of the cost of production, irrespective of whether the goods are sold or not. Since the recovery of excise duty flows to the Company on its own account, gross revenue includes excise duty. However, other taxes, levies or duties are not considered to be received by the Company on its own account and are excluded from net revenue.

## 2.18 Accounting / classifications of expenditure and Income

Income / expenditure in aggregate pertaining to prior year's above the threshold limit are corrected retrospectively.

Prepaid expenses upto threshold limit in each case, are charges to revenue as and when incurred.

## 2.19 Financial instruments

### a) Initial recognition

The Company recognizes financial assets and financial liabilities when it becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are recognized at fair value on initial recognition, except for trade receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, that are not at fair value through profit or loss, are added to the fair value on initial recognition. Regular way purchase and sale of financial assets are accounted for at trade date.

### b) Subsequent measurement

#### (i) Financial assets carried at amortized cost

A financial asset is subsequently measured at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. When the financial asset is derecognized or impaired, the gain or loss is recognized in the statement of profit and loss.

(ii) Financial assets at fair value through other comprehensive income A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in profit and loss. When the financial asset is derecognized, the cumulative gain or loss previously recognized in OCI is reclassified from equity to profit and loss. Equity instruments are subsequently measured at fair value. On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment). This election is made on an investment by investment basis. Fair value gains and losses recognized in OCI are not reclassified to profit and loss.

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in profit and loss.

When the financial asset is derecognized, the cumulative gain or loss previously recognized in OCI is reclassified from equity to profit and loss. Equity instruments are subsequently measured at fair value. On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment). This election is made on an investment by investment basis. Fair value gains and losses recognized in OCI are not reclassified to profit and loss.

(iii) Financial assets at fair value through profit or loss A financial asset which is not classified in any of the above categories are subsequently fair valued through profit or loss.

A financial asset which is not classified in any of the above categories are subsequently fair valued through profit or loss.

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

For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.



- Impairment of financial assets Financial assets, other than those at FVTPL, are assessed for indicators of impairment at the end of each reporting period. The Company recognizes a loss allowance for expected credit losses on financial asset. In case of trade receivables, the Company follows the simplified approach permitted by Ind AS 109 – Financial Instruments for recognition of impairment loss allowance. The application of simplified approach does not require the Company to track changes in credit risk. The Company calculates the expected credit losses on trade receivables using a provision matrix on the basis of its historical credit loss experience.
- c)

Financial assets, other than those at FVTPL, are assessed for indicators of impairment at the end of each reporting period. The Company recognizes a loss allowance for expected credit losses on financial asset. In case of trade receivables, the Company follows the simplified approach permitted by Ind AS 109 – Financial Instruments for recognition of impairment loss allowance. The application of simplified approach does not require the Company to track changes in credit risk. The Company calculates the expected credit losses on trade receivables using a provision matrix on the basis of its historical credit loss experience.

- d) Derecognition  
Financial Assets

Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the rights to receive the or in which the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset. If the company enters into transactions whereby it transfers assets recognized on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognized.

#### Financial liabilities

The company derecognizes a financial liability when its contractual obligations are discharged or cancelled, or expire.

- e) Reclassification of Financial Assets and Financial Liabilities Liabilities

The company 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. Changes to the business model are expected to be infrequent. The Company's senior management determines change in the business model as a result of external or internal changes which are significant to the Company's operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the company 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 company does not restate any previously recognized gains, losses (including impairment gains or losses) or interest.

## Textual information (42)

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

Note

: 1

#### 1 Company Overview

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Note

: 2

## Significant Accounting Policies

### 2.1 Current and non-current Classification

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

An asset is treated as current by the Company when:

- (a) it expects to realise the asset, or intends to sell or consume it, in its normal operating cycle;
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- (d) the asset is cash or a cash equivalent (as defined in Ind AS 7) unless the asset is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is treated as current by the Company when:

- (a) it expects to settle the liability in its normal operating cycle;
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- (d) it does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting period. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

All other liabilities are classified as non-current.

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

### 2.2 Property, Plant and Equipment (PPE)

Land is carried at historical cost. All other items of property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any.

The initial cost of an asset comprises its purchase price and any costs directly attributable to bring the asset into the location and condition necessary for it to be capable of operating in the manner intended by management.

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Residual value and useful life of property, plant and equipment are reviewed at each financial year end and changes are accounted for as a change in accounting estimates on a prospective basis.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item depreciated separately. However, significant part(s) of an item of PPE having same useful life and depreciation method are grouped together in determining the depreciation charge.

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The company has chosen the carrying value of property, plant and equipment existing as on date of transition to IndAS i.e. 01.04.2016 as deemed cost.

### 2.3 Depreciation and Amortization

Depreciation on property, plant and equipment, except freehold land, is provided as per cost model on written down value basis over the estimated useful lives of the asset as per Schedule II of the Companies Act, 2013.

Depreciation is charged on addition, deletion on pro-rata basis including the day of deletion or addition.

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Type of Asset	Period (Estimated Useful)
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	Life)
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The company has decided to retain the useful life/ Residual Value hitherto adopted for various categories of properties plant and equipments as prescribed in Schedule II of the Act

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Borrowing costs are expensed as and when incurred except where they are directly attributable to the acquisition, construction or production of qualifying assets i.e. the assets that necessarily takes substantial period of time to get ready for its intended use, in which case they are capitalised as part of the cost of those asset up to the date when the qualifying asset is ready for its intended use.

#### 2.5 Leases

A finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an asset. Title may or may not eventually be transferred. An operating lease is a lease other than a finance lease.

Company as a lessee

A lease is classified at the inception date as a finance lease or an operating lease.

Finance leases are capitalised at the commencement of the lease at the inception date fair value of the leased property or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant periodic rate of interest on the remaining balance of the liability.

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Current income tax relating to items recognized in othe comprehensive income or directly in equity is recognized in other comprehensive income or in equity, respectively, and not in the statement of profit and loss. The Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and stablishes provisions where appropriate.

#### 2.9 Investment in Holding

Investments in equity shares of holding is recorded at cost and reviewed for impairment at each reporting date.

#### 2.10 GST

The net amount of sales tax recoverable from or payable to the taxation authority is included as part of receivables or payables in the Balance Sheet. GST is shown as net of receivable and payable in the Balance Sheet.

## 2.11 Foreign Current Transactions

### a) Initial Recognition

Foreign Current Transactions are recorded in Indian Currency by applying the exchange rate between the Indian Currency and Foreign Currency at the date of the transaction.

### b) Conversion

Current assets and current liabilities being monetary items designated in foreign currencies are revalored at the rate prevailing on the date of Balance Sheet.

### c) Exchange Difference

Exchange differences arising on the settlement and conversion of foreign currency transactions are recognized as income or as an expense in the year in which they arise.

## 2.12 Employee Benefits

### Short Term Benefits

Short term employee benefits are recognized as an expense in the statement of profit and loss of the year in which related services are rendered by the employees.

### Compensated Absences

The liability of leave encashment and other compensated absences is recognized on an arithmetical basis at the end of the year and are charged to expense each year.

## 2.13 Provisions and Contingent Liabilities

Provisions are recognized when the company has a present obligation (legal or constructive) as a result of a past event, and it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate of the amount of the obligation can be made. Where the time value of money is material, provisions are stated at the present value of the expenditure expected to settle the obligation.

All provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Possible obligations, whose existence will only be confirmed by the occurrence or non-occurrence of one or more future uncertain events not wholly within the control of the company, are also disclosed as contingent liabilities unless the probability of outflow of economic benefits is remote.

Contingent Assets are not recognized in the financial statements. However, when the realization of income is virtually certain, then the related asset is not a contingent asset and its recognition is appropriate.

## 2.14 Earnings per share

Basic earnings per share are computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

## 2.15 Cash Flow Statement

Cash flows are reported using the indirect method whereby net profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferral or accrual of past or future cash receipts or payments. The cash flows from regular operating, investing and financing activities of the company are segregated.

## 2.16 Segment Reporting

### Identification of Segments

The companies operating business predominantly has one segment i.e. synthetic rubber.

### Allocation of common cost

Common allocable cost are allocated on the basis of net fund employed.

### Unallocated items

Company assets and liabilities, income and expenses which relate to the company as a whole and are not allocable to segments are included under this head.

## 2.17 Revenue recognition

### Revenue from sale of goods

Revenue from the sale of goods is recognized when all the following conditions have been satisfied:

- (a) the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- (b) the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- (c) the amount of revenue can be measured reliably;

(d) it is probable that the economic benefits associated with the transaction will flow to the Company; and

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

Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes, levies or duties collected on behalf of the government/ other statutory bodies.

Advances received from the customers are reported as customer's deposits unless the above conditions for revenue recognition are met.

However, based on the educational material on Ind AS 18 issued by The Institute of Chartered Accountants of India, the Company has assumed that recovery of excise duty flows to the Company on its own account. This is for the reason that it is a liability of the manufacturer which forms part of the cost of production, irrespective of whether the goods are sold or not. Since the recovery of excise duty flows to the Company on its own account, gross revenue includes excise duty. However, other taxes, levies or duties are not considered to be received by the Company on its own account and are excluded from net revenue.

## 2.18 Accounting / classifications of expenditure and Income

Income / expenditure in aggregate pertaining to prior year's above the threshold limit are corrected retrospectively.

Prepaid expenses upto threshold limit in each case, are charges to revenue as and when incurred.

## 2.19 Financial instruments

### a) Initial recognition

The Company recognizes financial assets and financial liabilities when it becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are recognized at fair value on initial recognition, except for trade receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, that are not at fair value through profit or loss, are added to the fair value on initial recognition. Regular way purchase and sale of financial assets are accounted for at trade date.

### b) Subsequent measurement

#### (i) Financial assets carried at amortized cost

A financial asset is subsequently measured at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. When the financial asset is derecognized or impaired, the gain or loss is recognized in the statement of profit and loss.

(ii) Financial assets at fair value through other comprehensive income A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in profit and loss. When the financial asset is derecognized, the cumulative gain or loss previously recognized in OCI is reclassified from equity to profit and loss. Equity instruments are subsequently measured at fair value. On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment). This election is made on an investment by investment basis. Fair value gains and losses recognized in OCI are not reclassified to profit and loss.

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in profit and loss.

When the financial asset is derecognized, the cumulative gain or loss previously recognized in OCI is reclassified from equity to profit and loss. Equity instruments are subsequently measured at fair value. On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment). This election is made on an investment by investment basis. Fair value gains and losses recognized in OCI are not reclassified to profit and loss.

(iii) Financial assets at fair value through profit or loss A financial asset which is not classified in any of the above categories are subsequently fair valued through profit or loss.

A financial asset which is not classified in any of the above categories are subsequently fair valued through profit or loss.

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

For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

c) Impairment of financial assets Financial assets, other than those at FVTPL, are assessed for indicators of impairment at the end of each reporting period. The Company recognizes a loss allowance for expected credit losses on financial asset. In case of trade receivables, the Company follows the simplified approach permitted by Ind AS 109 – Financial Instruments for recognition of impairment loss allowance. The application of simplified approach does not require the Company to track changes in credit risk. The Company calculates the expected credit losses on trade receivables using a provision matrix on the basis of its historical credit loss experience.

Financial assets, other than those at FVTPL, are assessed for indicators of impairment at the end of each reporting period. The Company recognizes a loss allowance for expected credit losses on financial asset. In case of trade receivables, the Company follows the simplified approach permitted by Ind AS 109 – Financial Instruments for recognition of impairment loss allowance. The application of simplified approach does not require the Company to track changes in credit risk. The Company calculates the expected credit losses on trade receivables using a provision matrix on the basis of its historical credit loss experience.

d) Derecognition  
Financial Assets

Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the rights to receive the or in which the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset. If the company enters into transactions whereby it transfers assets recognized on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognized.

Financial liabilities

The company derecognizes a financial liability when its contractual obligations are discharged or cancelled, or expire.

e) Reclassification of Financial Assets and Financial Liabilities Liabilities

The company 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. Changes to the business model are expected to be infrequent. The Company’s senior management determines change in the business model as a result of external or internal changes which are significant to the Company’s operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the company 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 company does not restate any previously recognized gains, losses (including impairment gains or losses) or interest.

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]	Textual information (43) [See below]	Textual information (44) [See below]
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

## Textual information (43)

### Disclosure of changes in accounting policies, accounting estimates and errors [Text Block]

#### 1 Company Overview

ALSAN RUBBER & CHEMICALS PRIVATE LIMITED (the "Company") was incorporated on May 19, 1995. The Company is engaged in business of trading of synthetic rubber. The Company is an Unlisted Private Company.

#### 1.1 Basis of preparation of Financial Statements

The standalone financial statements have been prepared in accordance with Indian Accounting Standards ("Ind AS") as issued under the Companies (Indian Accounting Standards) Rules, 2015.

The standalone financial statements have been prepared in accordance with indian accounting standards (Ind AS) under the historical cost convention on the accrual basis except for certain financial instruments, which are measured at fair values and the provisions of the Companies Act 2013. The IndAS are prescribed under section 133 of the Act read with Rule 3 of the Indian Accounting Standards ("Ind AS") as issued under the Companies (Indian Accounting Standards) Rules, 2015.

#### 1.2 Use of Judgement, Estimates and Assumptions

The preparation of the company's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods..

#### a Formulation of Accounting Policies

Accounting policies are formulated in a manner that result in financial statements containing relevant and reliable information about the transactions, other events and conditions to which they apply. Those policies need not be applied when the effect of applying them is immaterial. In the absence of an Ind AS that specifically applies to a transaction, other event or condition, management has used its judgement in developing and applying an accounting policy that results in information that is: a) relevant to the economic decision-making needs of users and b) reliable in that financial statements: (i) represent faithfully the financial position, financial performance and cash flows of the Company; (ii) reflect the economic substance of transactions, other events and conditions, and not merely the legal form; (iii) are neutral, i.e. free from bias; (iv) are prudent; and (v) are complete in all material respects on a consistent basis. In making the judgement management refers to, and considers the applicability of, the following sources in descending order: (a) the requirements in Ind ASs dealing with similar and related issues; and (b) the definitions, recognition criteria and measurement concepts for assets, liabilities, income and expenses in the Framework.

The financial statements are prepared on going concern basis using accrual basis of accounting.

#### b Materiality

Ind AS applies to items which are material. Management uses judgement in deciding whether individual items or groups of item are material in the financial statements. Materiality is judged by reference to the size and nature of the item. The deciding factor is whether omission or misstatement could individually or collectively influence the economic decisions that users make on the basis of the financial statements. Management also uses judgement of materiality for determining the compliance requirement of the Ind AS. In particular circumstances either the nature or the amount of an item or aggregate of items could be the determining factor. Further the Company may also be required to present separately immaterial items when required by law.

#### c Deferred Tax

Deferred tax assets are recognised for all deductible temporary differences including 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.

Note  
: 2

### Significant Accounting Policies

#### 2.1 Current and non-current Classification



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

An asset is treated as current by the Company when:

- (a) it expects to realise the asset, or intends to sell or consume it, in its normal operating cycle;
- (b) it holds the asset primarily for the purpose of trading;
- (c) it expects to realize the asset within twelve months after the reporting period; or
- (d) the asset is cash or a cash equivalent (as defined in Ind AS 7) unless the asset is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is treated as current by the Company when:

- (a) it expects to settle the liability in its normal operating cycle;
- (b) it holds the liability primarily for the purpose of trading;
- (c) the liability is due to be settled within twelve months after the reporting period; or
- (d) it does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting period. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

All other liabilities are classified as non-current.

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

## 2.2 Property, Plant and Equipment (PPE)

Land is carried at historical cost. All other items of property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any.

The initial cost of an asset comprises its purchase price and any costs directly attributable to bring the asset into the location and condition necessary for it to be capable of operating in the manner intended by management.

An item of property, plant and equipment initially recognized separately are derecognized upon disposal or when no future economic benefits expected from its use or disposal or when the property, plant and equipment has been reclassified as ready for disposal. Any gain or loss arising on derecognition of the asset is included in the statement of profit and loss when the asset is derecognized.

Residual value and useful life of property, plant and equipment are reviewed at each financial year end and changes are accounted for as a change in accounting estimates on a prospective basis.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item depreciated separately. However, significant part(s) of an item of PPE having same useful life and depreciation method are grouped together in determining the depreciation charge.

Costs of the day to-day servicing described as for the 'repairs and maintenance' are recognised in the statement of profit and loss in the period in which the same are incurred.

The company has chosen the carrying value of property, plant and equipment existing as on date of transition to IndAS i.e. 01.04.2016 as deemed cost.

## 2.3 Depreciation and Amortization

Depreciation on property, plant and equipment, except freehold land, is provided as per cost model on written down value basis over the estimated useful lives of the asset as per Schedule II of the Companies Act, 2013.

Depreciation is charged on addition, deletion on pro-rata basis including the day of deletion or addition.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Standalone Statement of Profit and Loss when the asset is derecognized.

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.

The estimates made by the management for the useful life of the Property Plant and Equipments are as follows:-

Type of Asset	Period (Estimated Useful Life)
Vehicles-Car	8 years

Office Equipments	5 years
Computers	3 years

The company has decided to retain the useful life/ Residual Value hitherto adopted for various categories of properties plant and equipments as prescribed in Schedule II of the Act

#### 2.4 Borrowing costs

Borrowing costs are expensed as and when incurred except where they are directly attributable to the acquisition, construction or production of qualifying assets i.e. the assets that necessarily takes substantial period of time to get ready for its intended use, in which case they are capitalised as part of the cost of those asset up to the date when the qualifying asset is ready for its intended use.

#### 2.5 Leases

A finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an asset. Title may or may not eventually be transferred. An operating lease is a lease other than a finance lease.

Company as a lessee

A lease is classified at the inception date as a finance lease or an operating lease.

Finance leases are capitalised at the commencement of the lease at the inception date fair value of the leased property or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant periodic rate of interest on the remaining balance of the liability.

Finance charges are recognised in finance costs in the statement of profit and loss, unless they are directly attributable to qualifying assets, in which case they are capitalized in accordance with the Company's general policy on the borrowing costs. A leased asset is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Company will obtain ownership by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

#### 2.6 Inventories

Inventories of coal/rubber/agro products are stated at lower of weighted average cost and net realisable value. Cost of inventories are calculated using the First in First out method. Net realisable value represents the estimated selling price of inventories less all estimated costs of completion and costs necessary to make the sale. Cost includes all costs of purchases and incidental expenses incurred in bringing the inventory to their present condition and location.

Custom duty on material imported are provided for at the applicable rate.

#### 2.7 Cash and Cash Equivalent

Cash comprises cash in hand and current deposits with banks. Cash equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash which are subject to an insignificance risks of changes in value.

#### 2.8 Taxes

Deferred tax assets are recognised for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilised. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

Current income tax assets and liabilities are measured at the amounts expected to be recovered from or paid to the taxation authorities; on the basis of the taxable profits computed for the current accounting period in accordance with Income Tax Act, 1961. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted at the reporting date.

Current income tax relating to items recognized in othe comprehensive income or directly in equity is recognized in other comprehensive income or in equity, respectively, and not in the statement of profit and loss. The Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and stablishes provisions where appropriate.

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All provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Possible obligations, whose existence will only be confirmed by the occurrence or non-occurrence of one or more future uncertain events not wholly within the control of the company, are also disclosed as contingent liabilities unless the probability of outflow of economic benefits is remote.

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Identification of Segments

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Company assets and liabilities, income and expenses which relate to the company as a whole and are not allocable to segments are included under this head.

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- (a) the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- (b) the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- (c) the amount of revenue can be measured reliably;
- (d) it is probable that the economic benefits associated with the transaction will flow to the Company; and
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Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes, levies or duties collected on behalf of the government/ other statutory bodies.

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## 2.19 Financial instruments

### a) Initial recognition

The Company recognizes financial assets and financial liabilities when it becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are recognized at fair value on initial recognition, except for trade receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, that are not at fair value through profit or loss, are added to the fair value on initial recognition. Regular way purchase and sale of financial assets are accounted for at trade date.

### b) Subsequent measurement

#### (i) Financial assets carried at amortized cost

A financial asset is subsequently measured at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. When the financial asset is derecognized or impaired, the gain or loss is recognized in the statement of profit and loss.

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A financial asset which is not classified in any of the above categories are subsequently fair valued through profit or loss.

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

For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

Impairment of financial assets Financial assets, other than those at FVTPL, are assessed for indicators of impairment at the end of each reporting period. The Company recognizes a loss allowance for expected credit losses on financial asset. In case of trade receivables, the Company follows the simplified approach permitted by Ind AS 109 – Financial Instruments

- c) for recognition of impairment loss allowance. The application of simplified approach does not require the Company to track changes in credit risk. The Company calculates the expected credit losses on trade receivables using a provision matrix on the basis of its historical credit loss experience.

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- d) Derecognition

#### Financial Assets

Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the rights to receive the or in which the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset. If the company enters into transactions whereby it transfers assets recognized on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognized.

#### Financial liabilities

The company derecognizes a financial liability when its contractual obligations are discharged or cancelled, or expire.

- e) Reclassification of Financial Assets and Financial Liabilities Liabilities

The company 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. Changes to the business model are expected to be infrequent. The Company's senior management determines change in the business model as a result of external or internal changes which are significant to the Company's operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the company 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 company does not restate any previously recognized gains, losses (including impairment gains or losses) or interest.

## Textual information (44)

### Disclosure of changes in accounting policies, accounting estimates and errors [Text Block]

#### 1 Company Overview

ALSAN RUBBER & CHEMICALS PRIVATE LIMITED (the "Company") was incorporated on May 19, 1995. The Company is engaged in business of trading of synthetic rubber. The Company is an Unlisted Private Company.

#### 1.1 Basis of preparation of Financial Statements

The standalone financial statements have been prepared in accordance with Indian Accounting Standards ("Ind AS") as issued under the Companies (Indian Accounting Standards) Rules, 2015.

The standalone financial statements have been prepared in accordance with indian accounting standards (Ind AS) under the historical cost convention on the accrual basis except for certain financial instruments, which are measured at fair values and the provisions of the Companies Act 2013. The IndAS are prescribed under section 133 of the Act read with Rule 3 of the Indian Accounting Standards ("Ind AS") as issued under the Companies (Indian Accounting Standards) Rules, 2015.

#### 1.2 Use of Judgement, Estimates and Assumptions

The preparation of the company's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods..

#### a Formulation of Accounting Policies

Accounting policies are formulated in a manner that result in financial statements containing relevant and reliable information about the transactions, other events and conditions to which they apply. Those policies need not be applied when the effect of applying them is immaterial. In the absence of an Ind AS that specifically applies to a transaction, other event or condition, management has used its judgement in developing and applying an accounting policy that results in information that is: a) relevant to the economic decision-making needs of users and b) reliable in that financial statements: (i) represent faithfully the financial position, financial performance and cash flows of the Company; (ii) reflect the economic substance of transactions, other events and conditions, and not merely the legal form; (iii) are neutral, i.e. free from bias; (iv) are prudent; and (v) are complete in all material respects on a consistent basis. In making the judgement management refers to, and considers the applicability of, the following sources in descending order: (a) the requirements in Ind ASs dealing with similar and related issues; and (b) the definitions, recognition criteria and measurement concepts for assets, liabilities, income and expenses in the Framework.

The financial statements are prepared on going concern basis using accrual basis of accounting.

#### b Materiality

Ind AS applies to items which are material. Management uses judgement in deciding whether individual items or groups of item are material in the financial statements. Materiality is judged by reference to the size and nature of the item. The deciding factor is whether omission or misstatement could individually or collectively influence the economic decisions that users make on the basis of the financial statements. Management also uses judgement of materiality for determining the compliance requirement of the Ind AS. In particular circumstances either the nature or the amount of an item or aggregate of items could be the determining factor. Further the Company may also be required to present separately immaterial items when required by law.

#### c Deferred Tax

Deferred tax assets are recognised for all deductible temporary differences including 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.

Note  
: 2

### Significant Accounting Policies

#### 2.1 Current and non-current Classification

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

An asset is treated as current by the Company when:

- (a) it expects to realise the asset, or intends to sell or consume it, in its normal operating cycle;
- (b) it holds the asset primarily for the purpose of trading;
- (c) it expects to realize the asset within twelve months after the reporting period; or
- (d) the asset is cash or a cash equivalent (as defined in Ind AS 7) unless the asset is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is treated as current by the Company when:

- (a) it expects to settle the liability in its normal operating cycle;
- (b) it holds the liability primarily for the purpose of trading;
- (c) the liability is due to be settled within twelve months after the reporting period; or
- (d) it does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting period. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

All other liabilities are classified as non-current.

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

## 2.2 Property, Plant and Equipment (PPE)

Land is carried at historical cost. All other items of property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any.

The initial cost of an asset comprises its purchase price and any costs directly attributable to bring the asset into the location and condition necessary for it to be capable of operating in the manner intended by management.

An item of property, plant and equipment initially recognized separately are derecognized upon disposal or when no future economic benefits expected from its use or disposal or when the property, plant and equipment has been reclassified as ready for disposal. Any gain or loss arising on derecognition of the asset is included in the statement of profit and loss when the asset is derecognized.

Residual value and useful life of property, plant and equipment are reviewed at each financial year end and changes are accounted for as a change in accounting estimates on a prospective basis.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item depreciated separately. However, significant part(s) of an item of PPE having same useful life and depreciation method are grouped together in determining the depreciation charge.

Costs of the day to-day servicing described as for the 'repairs and maintenance' are recognised in the statement of profit and loss in the period in which the same are incurred.

The company has chosen the carrying value of property, plant and equipment existing as on date of transition to IndAS i.e. 01.04.2016 as deemed cost.

## 2.3 Depreciation and Amortization

Depreciation on property, plant and equipment, except freehold land, is provided as per cost model on written down value basis over the estimated useful lives of the asset as per Schedule II of the Companies Act, 2013.

Depreciation is charged on addition, deletion on pro-rata basis including the day of deletion or addition.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Standalone Statement of Profit and Loss when the asset is derecognized.

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.

The estimates made by the management for the useful life of the Property Plant and Equipments are as follows:-

Type of Asset	Period (Estimated Useful Life)
Vehicles-Car	8 years

Office Equipments	5 years
Computers	3 years

The company has decided to retain the useful life/ Residual Value hitherto adopted for various categories of properties plant and equipments as prescribed in Schedule II of the Act

#### 2.4 Borrowing costs

Borrowing costs are expensed as and when incurred except where they are directly attributable to the acquisition, construction or production of qualifying assets i.e. the assets that necessarily takes substantial period of time to get ready for its intended use, in which case they are capitalised as part of the cost of those asset up to the date when the qualifying asset is ready for its intended use.

#### 2.5 Leases

A finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an asset. Title may or may not eventually be transferred. An operating lease is a lease other than a finance lease.

Company as a lessee

A lease is classified at the inception date as a finance lease or an operating lease.

Finance leases are capitalised at the commencement of the lease at the inception date fair value of the leased property or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant periodic rate of interest on the remaining balance of the liability.

Finance charges are recognised in finance costs in the statement of profit and loss, unless they are directly attributable to qualifying assets, in which case they are capitalized in accordance with the Company's general policy on the borrowing costs. A leased asset is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Company will obtain ownership by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

#### 2.6 Inventories

Inventories of coal/rubber/agro products are stated at lower of weighted average cost and net realisable value. Cost of inventories are calculated using the First in First out method. Net realisable value represents the estimated selling price of inventories less all estimated costs of completion and costs necessary to make the sale. Cost includes all costs of purchases and incidental expenses incurred in bringing the inventory to their present condition and location.

Custom duty on material imported are provided for at the applicable rate.

#### 2.7 Cash and Cash Equivalent

Cash comprises cash in hand and current deposits with banks. Cash equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash which are subject to an insignificance risks of changes in value.

#### 2.8 Taxes

Deferred tax assets are recognised for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilised. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

Current income tax assets and liabilities are measured at the amounts expected to be recovered from or paid to the taxation authorities; on the basis of the taxable profits computed for the current accounting period in accordance with Income Tax Act, 1961. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted at the reporting date.

Current income tax relating to items recognized in othe comprehensive income or directly in equity is recognized in other comprehensive income or in equity, respectively, and not in the statement of profit and loss. The Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and stablishes provisions where appropriate.

#### 2.9 Investment in Holding

Investments in equity shares of holding is recorded at cost and reviewed for impairment at each reporting date.

#### 2.10 GST

The net amount of sales tax recoverable from or payable to the taxation authority is included as part of receivables or payables in the Balance Sheet. GST is shown as net of receivable and payable in the Balance Sheet.

#### 2.11 Foreign Currenct Transactions

##### a) Intial Recognition



Foreign Current Transactions are recorded in Indian Currency by applying the exchange rate between the Indian Currency and Foreign Currency at the date of the transaction.

b) Conversion

Current assets and current liabilities being monetary items designated in foreign currencies are revalored at the rate prevailing on the date of Balance Sheet.

c) Exchange Difference

Exchange differences arising on the settlement and conversion of foreign currency transactions are recognized as income or as an expense in the year in which they arise.

2.12 Employee Benefits

Short Term Benefits

Short term employee benefits are recognized as an expense in the statement of profit and loss of the year in which related services are rendered by the employees.

Compensated Absences

The liability of leave encashment and other compensated absences is recognised on arithmetical basis at the end of the year are charged to expense each year

2.13 Provisions and Contingent Liabilities

Provisions are recognized when the company has a present obligation (legal or constructive) as a result of a past event, and it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate of the amount of the obligation can be made. Where the time value of money is material, provisions are stated at the present value of the expenditure expected to settle the obligation.

All provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Possible obligations, whose existence will only be confirmed by the occurrence or non-occurrence of one or more future uncertain events not wholly within the control of the company, are also disclosed as contingent liabilities unless the probability of outflow of economic benefits is remote.

Contingent Assets are not recognised in the financial statements. However, when the realisation of income is virtually certain, then the related asset is not a contingent asset and its recognition is appropriate.

2.14 Earnings per share

Basic earnings per share are computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

2.15 Cash Flow Statement

Cash flows are reported using the indirect method whereby net profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferral or accrual of past or future cash receipts or payments. The cash flows from regular operating, investing and financing activities of the company are segregated.

2.16 Segment Reporting

Identification of Segments

The companies operating business predominantly has one segment i.e. synthetic rubber.

Allocation of common cost

Common allocable cost are allocated on the basis of net fund employed .

Unallocated items

Company assets and liabilities, income and expenses which relate to the company as a whole and are not allocable to segments are included under this head.

2.17 Revenue recognition

Revenue from sale of goods

Revenue from the sale of goods is recognized when all the following conditions have been satisfied:

- (a) the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- (b) the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- (c) the amount of revenue can be measured reliably;
- (d) it is probable that the economic benefits associated with the transaction will flow to the Company; and
- (e) the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes, levies or duties collected on behalf of the government/ other statutory bodies.

Advances received from the customers are reported as customer's deposits unless the above conditions for revenue recognition are met.

However, based on the educational material on Ind AS 18 issued by The Institute of Chartered Accountants of India, the Company has assumed that recovery of excise duty flows to the Company on its own account. This is for the reason that it is a liability of the manufacturer which forms part of the cost of production, irrespective of whether the goods are sold or not. Since the recovery of excise duty flows to the Company on its own account, gross revenue includes excise duty. However, other taxes, levies or duties are not considered to be received by the Company on its own account and are excluded from net revenue.

## 2.18 Accounting / classifications of expenditure and Income

Income / expenditure in aggregate pertaining to prior year's above the threshold limit are corrected retrospectively.

Prepaid expenses upto threshold limit in each case, are charges to revenue as and when incurred.

## 2.19 Financial instruments

### a) Initial recognition

The Company recognizes financial assets and financial liabilities when it becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are recognized at fair value on initial recognition, except for trade receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, that are not at fair value through profit or loss, are added to the fair value on initial recognition. Regular way purchase and sale of financial assets are accounted for at trade date.

### b) Subsequent measurement

#### (i) Financial assets carried at amortized cost

A financial asset is subsequently measured at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. When the financial asset is derecognized or impaired, the gain or loss is recognized in the statement of profit and loss.

(ii) Financial assets at fair value through other comprehensive income A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in profit and loss. When the financial asset is derecognized, the cumulative gain or loss previously recognized in OCI is reclassified from equity to profit and loss. Equity instruments are subsequently measured at fair value. On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment). This election is made on an investment by investment basis. Fair value gains and losses recognized in OCI are not reclassified to profit and loss.

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in profit and loss.

When the financial asset is derecognized, the cumulative gain or loss previously recognized in OCI is reclassified from equity to profit and loss. Equity instruments are subsequently measured at fair value. On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment). This election is made on an investment by investment basis. Fair value gains and losses recognized in OCI are not reclassified to profit and loss.

(iii) Financial assets at fair value through profit or loss A financial asset which is not classified in any of the above categories are subsequently fair valued through profit or loss.

A financial asset which is not classified in any of the above categories are subsequently fair valued through profit or loss.

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

For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

Impairment of financial assets Financial assets, other than those at FVTPL, are assessed for indicators of impairment at the end of each reporting period. The Company recognizes a loss allowance for expected credit losses on financial asset. In case of trade receivables, the Company follows the simplified approach permitted by Ind AS 109 – Financial Instruments

- c) for recognition of impairment loss allowance. The application of simplified approach does not require the Company to track changes in credit risk. The Company calculates the expected credit losses on trade receivables using a provision matrix on the basis of its historical credit loss experience.

Financial assets, other than those at FVTPL, are assessed for indicators of impairment at the end of each reporting period. The Company recognizes a loss allowance for expected credit losses on financial asset. In case of trade receivables, the Company follows the simplified approach permitted by Ind AS 109 – Financial Instruments for recognition of impairment loss allowance. The application of simplified approach does not require the Company to track changes in credit risk. The Company calculates the expected credit losses on trade receivables using a provision matrix on the basis of its historical credit loss experience.

- d) Derecognition

#### Financial Assets

Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the rights to receive the or in which the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset. If the company enters into transactions whereby it transfers assets recognized on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognized.

#### Financial liabilities

The company derecognizes a financial liability when its contractual obligations are discharged or cancelled, or expire.

- e) Reclassification of Financial Assets and Financial Liabilities Liabilities

The company 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. Changes to the business model are expected to be infrequent. The Company's senior management determines change in the business model as a result of external or internal changes which are significant to the Company's operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the company 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 company does not restate any previously recognized gains, losses (including impairment gains or losses) or interest.

## [400600] Notes - Property, plant and equipment

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				74,69,776
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment				0
Total increase (decrease) in property, plant and equipment			0	74,69,776
Property, plant and equipment at end of period	72,39,556	78,52,740	1,09,13,988	1,09,13,988

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	31/03/2017		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		6,13,184	6,76,949	
Total Depreciation property plant and equipment		6,13,184	6,76,949	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	
Total disposals and retirements, property, plant and equipment			0	
Total increase (decrease) in property, plant and equipment		6,13,184	6,76,949	
Property, plant and equipment at end of period	34,44,212	36,74,432	30,61,248	23,84,299

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		58,97,000		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0		
Total Depreciation property plant and equipment		0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0		
Total disposals and retirements, property, plant and equipment		0		
Total increase (decrease) in property, plant and equipment	0	58,97,000		0
Property, plant and equipment at end of period	58,97,000	58,97,000	0	58,97,000

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

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	58,97,000			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Total Depreciation property plant and equipment				0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0			0
Total disposals and retirements, property, plant and equipment	0			0
Total increase (decrease) in property, plant and equipment	58,97,000		0	0
Property, plant and equipment at end of period	58,97,000	0	0	0

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

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	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			58,97,000	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	
Total Depreciation property plant and equipment			0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	
Total disposals and retirements, property, plant and equipment			0	
Total increase (decrease) in property, plant and equipment		0	58,97,000	
Property, plant and equipment at end of period	0	58,97,000	58,97,000	0



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

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		58,97,000		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0		
Total disposals and retirements, property, plant and equipment		0		
Total increase (decrease) in property, plant and equipment	0	58,97,000		0
Property, plant and equipment at end of period	58,97,000	58,97,000	0	0

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

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]		Vehicles [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	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				15,72,776
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		-6,12,030	-6,74,847
Total Depreciation property plant and equipment	0		-6,12,030	-6,74,847
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0			0
Total disposals and retirements, property, plant and equipment	0			0
Total increase (decrease) in property, plant and equipment	0		-6,12,030	8,97,929
Property, plant and equipment at end of period	0	0	13,38,974	19,51,004

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

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]				
	Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
		Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	
		31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
	Disclosure of detailed information about property, plant and equipment [Abstract]				
	Disclosure of detailed information about property, plant and equipment [Line items]				
	Reconciliation of changes in property, plant and equipment [Abstract]				
	Changes in property, plant and equipment [Abstract]				
	Additions other than through business combinations, property, plant and equipment			15,72,776	
	Disposals and retirements, property, plant and equipment [Abstract]				
	Disposals, property, plant and equipment			0	
	Total disposals and retirements, property, plant and equipment			0	
	Total increase (decrease) in property, plant and equipment		0	15,72,776	
	Property, plant and equipment at end of period	10,53,075	49,62,776	49,62,776	33,90,000

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

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	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]		Gross carrying amount [Member]
		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
	Disclosure of detailed information about property, plant and equipment [Abstract]				
	Disclosure of detailed information about property, plant and equipment [Line items]				
	Reconciliation of changes in property, plant and equipment [Abstract]				
	Changes in property, plant and equipment [Abstract]				
	Depreciation, property, plant and equipment [Abstract]				
	Depreciation recognised in profit or loss	6,12,030	6,74,847		
	Total Depreciation property plant and equipment	6,12,030	6,74,847		
	Disposals and retirements, property, plant and equipment [Abstract]				
	Disposals, property, plant and equipment			0	
	Total disposals and retirements, property, plant and equipment			0	
	Total increase (decrease) in property, plant and equipment	6,12,030	6,74,847		0
	Property, plant and equipment at end of period	36,23,802	30,11,772	23,36,925	49,62,776

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

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	15,72,776			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			6,12,030	6,74,847
Total Depreciation property plant and equipment			6,12,030	6,74,847
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0			0
Total disposals and retirements, property, plant and equipment	0			0
Total increase (decrease) in property, plant and equipment	15,72,776		6,12,030	6,74,847
Property, plant and equipment at end of period	49,62,776	33,90,000	36,23,802	30,11,772

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

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]	Motor vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			15,72,776	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-6,12,030	-6,74,847	
Total Depreciation property plant and equipment		-6,12,030	-6,74,847	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	
Total disposals and retirements, property, plant and equipment			0	
Total increase (decrease) in property, plant and equipment		-6,12,030	8,97,929	
Property, plant and equipment at end of period	23,36,925	13,38,974	19,51,004	10,53,075

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

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [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]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		15,72,776		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				6,12,030
Total Depreciation property plant and equipment				6,12,030
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0		
Total disposals and retirements, property, plant and equipment		0		
Total increase (decrease) in property, plant and equipment	0	15,72,776		6,12,030
Property, plant and equipment at end of period	49,62,776	49,62,776	33,90,000	36,23,802

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

..(13)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				15,72,776
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	6,74,847		-6,12,030	-6,74,847
Total Depreciation property plant and equipment	6,74,847		-6,12,030	-6,74,847
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0			0
Total disposals and retirements, property, plant and equipment	0			0
Total increase (decrease) in property, plant and equipment	6,74,847		-6,12,030	8,97,929
Property, plant and equipment at end of period	30,11,772	23,36,925	13,38,974	19,51,004

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

..(14)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Owned assets [Member]		
		Carrying amount [Member]	Gross carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			15,72,776	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	
Total disposals and retirements, property, plant and equipment			0	
Total increase (decrease) in property, plant and equipment		0	15,72,776	
Property, plant and equipment at end of period	10,53,075	49,62,776	49,62,776	33,90,000

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

..(15)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			Office equipment [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]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	6,12,030	6,74,847		-1,154
Total Depreciation property plant and equipment	6,12,030	6,74,847		-1,154
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0		
Total disposals and retirements, property, plant and equipment		0		
Total increase (decrease) in property, plant and equipment	6,12,030	6,74,847		-1,154
Property, plant and equipment at end of period	36,23,802	30,11,772	23,36,925	1,406

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

..(16)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2,102			
Total Depreciation property plant and equipment	-2,102			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0			0
Total disposals and retirements, property, plant and equipment	0			0
Total increase (decrease) in property, plant and equipment	-2,102		0	0
Property, plant and equipment at end of period	2,560	4,662	10,687	10,687



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

..(17)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	31/03/2017		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		1,154	2,102	
Total Depreciation property plant and equipment		1,154	2,102	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	
Total disposals and retirements, property, plant and equipment			0	
Total increase (decrease) in property, plant and equipment		1,154	2,102	
Property, plant and equipment at end of period	10,687	9,281	8,127	6,025

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

..(18)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1,154	-2,102		
Total Depreciation property plant and equipment	-1,154	-2,102		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0		
Total disposals and retirements, property, plant and equipment		0		
Total increase (decrease) in property, plant and equipment	-1,154	-2,102		0
Property, plant and equipment at end of period	1,406	2,560	4,662	10,687

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

..(19)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1,154	2,102
Total Depreciation property plant and equipment			1,154	2,102
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0			0
Total disposals and retirements, property, plant and equipment	0			0
Total increase (decrease) in property, plant and equipment	0		1,154	2,102
Property, plant and equipment at end of period	10,687	10,687	9,281	8,127

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

..(20)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]	Computer equipments [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	
Total Depreciation property plant and equipment			0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	
Total disposals and retirements, property, plant and equipment			0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	6,025	2,176	2,176	2,176

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

..(21)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]			Accumulated depreciation and impairment [Member]
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0		
Total disposals and retirements, property, plant and equipment		0		
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	43,525	43,525	43,525	41,349

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

..(22)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0			0
Total Depreciation property plant and equipment	0			0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0			0
Total disposals and retirements, property, plant and equipment	0			0
Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	41,349	41,349	2,176	2,176

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

..(23)

Unless otherwise specified, all monetary values are in 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]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	
Total disposals and retirements, property, plant and equipment			0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	2,176	43,525	43,525	43,525

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

..(24)

Unless otherwise specified, all monetary values are in 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]	Accumulated depreciation and impairment [Member]			
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	
Total Depreciation property plant and equipment			0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	
Total disposals and retirements, property, plant and equipment			0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period		41,349	41,349	41,349

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Written down Value Method	Written down Value Method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	30	30
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 INR

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

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
	Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written down Value Method	Written down Value Method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	15	15	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 INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written down Value Method	Written down Value Method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	5	5	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 INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]	
	Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	Written down Value Method	Written down Value Method
Useful lives or depreciation rates, property, plant and equipment	10	10
Whether property, plant and equipment are stated at revalued amount	No	No

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019
Disclosure of property, plant and equipment [TextBlock]	Textual information (45) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	



## Textual information (45)

### Disclosure of property, plant and equipment [Text Block]

Property, Plant and Equipment (PPE)

Land is carried at historical cost. All other items of property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any.

The initial cost of an asset comprises its purchase price and any costs directly attributable to bring the asset into the location and condition necessary for it to be capable of operating in the manner intended by management.

An item of property, plant and equipment initially recognized separately are derecognized upon disposal or when no future economic benefits expected from its use or disposal or when the property, plant and equipment has been reclassified as ready for disposal. Any gain or loss arising on derecognition of the asset is included in the statement of profit and loss when the asset is derecognized.

Residual value and useful life of property, plant and equipment are reviewed at each financial year end and changes are accounted for as a change in accounting estimates on a prospective basis.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item depreciated separately. However, significant part(s) of an item of PPE having same useful life and depreciation method are grouped together in determining the depreciation charge.

Costs of the day-to-day servicing described as for the 'repairs and maintenance' are recognised in the statement of profit and loss in the period in which the same are incurred.

The company has chosen the carrying value of property, plant and equipment existing as on date of transition to IndAS i.e. 01.04.2016 as deemed cost.

### [612100] Notes - Impairment of assets

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

### [400700] Notes - Investment property

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

### [400900] Notes - Other intangible assets

Disclosure of detailed information about other intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2019	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]		
Other intangible assets at end of period	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

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

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA

### [611100] Notes - Financial instruments

Disclosure of financial assets [Table]

..(1)

Unless otherwise specified, all monetary values are in 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]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2019	31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,16,02,391	2,96,08,009	86,19,127	2,44,92,614
Financial assets, at fair value	1,16,02,391	2,96,08,009	86,19,127	2,44,92,614
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member		

**Disclosure of financial assets [Table]**

..(2)

Unless otherwise specified, all monetary values are in 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]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	86,19,127	2,44,92,614	29,83,264	51,15,395
Financial assets, at fair value	86,19,127	2,44,92,614	29,83,264	51,15,395
Description of other financial assets at amortised cost class			Refer to child member	Refer to child member

**Disclosure of financial assets [Table]**

..(3)

Unless otherwise specified, all monetary values are in 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 fair value through profit or loss, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	2,88,724	17,35,127	2,88,724	17,35,127
Financial assets, at fair value	2,88,724	17,35,127	2,88,724	17,35,127
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]**

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]		Other financial assets at amortised cost class 2 [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]		Financial assets, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	2,88,724	17,35,127	14,00,365	20,86,093
Financial assets, at fair value	2,88,724	17,35,127	14,00,365	20,86,093
Description of other financial assets at amortised cost class	Cash & Cash Equivalents	Cash & Cash Equivalents	Refer to child member	Refer to child member

**Disclosure of financial assets [Table]**

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at amortised cost class 2 [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	14,00,365	20,86,093	14,00,365	20,86,093
Financial assets, at fair value	14,00,365	20,86,093	14,00,365	20,86,093
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Other Current Assets	Other Current Assets

**Disclosure of financial assets [Table]**

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at amortised cost class 3 [Member]			
	Financial assets, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
Categories of financial assets [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	12,91,143	12,91,143	12,91,143	12,91,143
Financial assets, at fair value	12,91,143	12,91,143	12,91,143	12,91,143
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]**

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at amortised cost class 3 [Member]		Other financial assets at amortised cost class 4 [Member]	
	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	12,91,143	12,91,143	3,032	3,032
Financial assets, at fair value	12,91,143	12,91,143	3,032	3,032
Description of other financial assets at amortised cost class	Other Non Current Assets	Other Non Current Assets	Refer to child member	Refer to child member

**Disclosure of financial assets [Table]**

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at amortised cost class 4 [Member]			
	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
Categories of financial assets [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	3,032	3,032	3,032	3,032
Financial assets, at fair value	3,032	3,032	3,032	3,032
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Investments (Non Current)	Investments (Non Current)

**Disclosure of financial liabilities [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
Categories of financial liabilities [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	1,61,39,657	3,92,70,465	1,61,39,657	3,92,70,465
Financial liabilities, at fair value	1,61,39,657	3,92,70,465	1,61,39,657	3,92,70,465

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>
Disclosure of financial instruments [TextBlock]	Textual information (46) [See below]
Disclosure of financial assets [TextBlock]	
Disclosure of financial assets [Abstract]	
Disclosure of financial liabilities [TextBlock]	
Disclosure of financial liabilities [Abstract]	
Disclosure of credit risk [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]	
Disclosure of credit risk exposure [TextBlock]	
Disclosure of credit risk exposure [Abstract]	
Disclosure of provision matrix [TextBlock]	
Disclosure of provision matrix [Abstract]	
Disclosure of financial instruments by type of interest rate [TextBlock]	
Disclosure of financial instruments by type of interest rate [Abstract]	

## Textual information (46)

### Disclosure of financial instruments [Text Block]

#### Financial instruments

##### Initial recognition

The Company recognizes financial assets and financial liabilities when it becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are recognized at fair value on initial recognition, except for trade receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, that are not at fair value through profit or loss, are added to the fair value on initial recognition. Regular way purchase and sale of financial assets are accounted for at trade date.

##### Subsequent measurement

##### (i) Financial assets carried at amortized cost

A financial asset is subsequently measured at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. When the financial asset is derecognized or impaired, the gain or loss is recognized in the statement of profit and loss.

(ii) Financial assets at fair value through other comprehensive income A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in profit and loss. When the financial asset is derecognized, the cumulative gain or loss previously recognized in OCI is reclassified from equity to profit and loss. Equity instruments are subsequently measured at fair value. On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment). This election is made on an investment by investment basis. Fair value gains and losses recognized in OCI are not reclassified to profit and loss.

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in profit and loss.

When the financial asset is derecognized, the cumulative gain or loss previously recognized in OCI is reclassified from equity to profit and loss. Equity instruments are subsequently measured at fair value. On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment). This election is made on an investment by investment basis. Fair value gains and losses recognized in OCI are not reclassified to profit and loss.

(iii) Financial assets at fair value through profit or loss A financial asset which is not classified in any of the above categories are subsequently fair valued through profit or loss.

A financial asset which is not classified in any of the above categories are subsequently fair valued through profit or loss.

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

For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

Impairment of financial assets Financial assets, other than those at FVTPL, are assessed for indicators of impairment at the end of each reporting period. The Company recognizes a loss allowance for expected credit losses on financial asset. In case of trade receivables, the Company follows the simplified approach permitted by Ind AS 109 – Financial Instruments for recognition of impairment loss allowance. The application of simplified approach does not require the Company to track changes in credit risk. The Company calculates the expected credit losses on trade receivables using a provision matrix on the basis of its historical credit loss experience.

Financial assets, other than those at FVTPL, are assessed for indicators of impairment at the end of each reporting period. The Company recognizes a loss allowance for expected credit losses on financial asset. In case of trade receivables, the Company follows the simplified approach permitted by Ind AS 109 – Financial Instruments for recognition of impairment loss allowance. The application of simplified approach does not require the Company to track changes in credit risk. The Company calculates the expected credit losses on trade receivables using a provision matrix on the basis of its historical credit loss experience.

##### Derecognition

##### Financial Assets

Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the rights to receive the or in which the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset. If the company enters into transactions whereby it transfers assets recognized on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognized.

**Financial liabilities**

The company derecognizes a financial liability when its contractual obligations are discharged or cancelled, or expire.

**Reclassification of Financial Assets and Financial Liabilities**

The company 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. Changes to the business model are expected to be infrequent. The Company's senior management determines change in the business model as a result of external or internal changes which are significant to the Company's operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the company 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 company does not restate any previously recognized gains, losses (including impairment gains or losses) or interest.

**[400400] Notes - Non-current investments**

**Details of non-current investments [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	01	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [Line items]		
Type of non-current investments	Investment in public sector equity instruments	Investment in public sector equity instruments
Class of non-current investments	Trade investments	Trade investments
Nature of non-current investments	Trade Investments (valued at cost unless stated otherwise)	Trade Investments (valued at cost unless stated otherwise)
Non-current investments	3,032	3,032
Name of body corporate in whom investment has been made	Chandra Prabhu International Limited	Chandra Prabhu International Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Holding Company	Holding Company
Number of shares of non-current investment made in body corporate	[shares] 300	[shares] 300

Unless otherwise specified, all monetary values are in INR

	31/03/2019	31/03/2018
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	3,032	3,032
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	0	0
Aggregate provision for diminution in value of non-current investments	0	0

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	1,55,27,417	32,15,939
Net cash flows from (used in) operating activities	1,55,27,417	32,15,939
Net cash flows from (used in) investing activities, continuing operations	33,999	-73,26,338
Net cash flows from (used in) investing activities	33,999	-73,26,338
Net cash flows from (used in) financing activities, continuing operations	-1,70,07,819	35,76,815
Net cash flows from (used in) financing activities	-1,70,07,819	35,76,815

**[400100] Notes - Equity share capital**

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Member]		Shareholder 1 [Member]	
Name of shareholder [Axis]	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Type of share	EQUITY SHARES	EQUITY SHARES	EQUITY SHARES	EQUITY SHARES
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY SHARES	EQUITY SHARES	EQUITY SHARES	EQUITY SHARES
Name of shareholder	Refer to child member	Refer to child member	CHANDRA PRABHU INTERNATIONAL LIMITED.	CHANDRA PRABHU INTERNATIONAL LIMITED.
CIN of shareholder			L51909DL1984PLC019441	L51909DL1984PLC019441
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 5,00,000	[shares] 5,00,000	(A) [shares] 5,00,000	(B) [shares] 5,00,000
Percentage of shareholding in company	100.00%	100.00%	100.00%	100.00%

**Footnotes**

(A) 100% shares are being held by Chandra Prabhu International Limited (Holding Company) whereas 100 share is being held through nominee Akash Jain

(B) 100% shares are being held by Chandra Prabhu International Limited (Holding Company) whereas 100 share is being held through nominee Akash Jain

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 2 [Member]	
	Name of shareholder [Member]	
Name of shareholder [Axis]	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Type of share	EQUITY SHARES	EQUITY SHARES
Disclosure of shareholding more than five per cent in company [Abstract]		
Disclosure of shareholding more than five per cent in company [LineItems]		
Type of share	EQUITY SHARES	EQUITY SHARES



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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				EQUITY SHARES
Number of shares authorised	[shares] 5,00,000	[shares] 5,00,000		[shares] 5,00,000
Value of shares authorised	50,00,000	50,00,000		50,00,000
Number of shares issued	[shares] 5,00,000	[shares] 5,00,000		[shares] 5,00,000
Value of shares issued	50,00,000	50,00,000		50,00,000
Number of shares subscribed and fully paid	[shares] 5,00,000	[shares] 5,00,000		[shares] 5,00,000
Value of shares subscribed and fully paid	50,00,000	50,00,000		50,00,000
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] 5,00,000	[shares] 5,00,000		[shares] 5,00,000
Total value of shares subscribed	50,00,000	50,00,000		50,00,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 5,00,000	[shares] 5,00,000		[shares] 5,00,000
Value of shares called	50,00,000	50,00,000		50,00,000
Calls unpaid [Abstract]				
Calls unpaid by others	0	0		0
Total calls unpaid	0	0		0
Forfeited shares	0	0		0
Forfeited shares reissued	0	0		0
Value of shares paid-up	50,00,000	50,00,000		50,00,000
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0

Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 5,00,000	[shares] 5,00,000	[shares] 5,00,000	[shares] 5,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	50,00,000	50,00,000	50,00,000	50,00,000
Rights preferences and restrictions attaching to class of share capital				0
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 5,00,000	[shares] 5,00,000		(A) [shares] 5,00,000
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 5,00,000	[shares] 5,00,000		[shares] 5,00,000
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				EQUITY SHARES

(A) 100% shares are being held by Chandra Prabhu International Limited (Holding Company) whereas 100 share is being held through nominee Akash Jain

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]		Equity shares 2 [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share	EQUITY SHARES		EQUITY SHARES	EQUITY SHARES
Number of shares authorised	[shares] 5,00,000		[shares] 0	[shares] 0
Value of shares authorised	50,00,000		0	0
Number of shares issued	[shares] 5,00,000		[shares] 0	[shares] 0
Value of shares issued	50,00,000		0	0
Number of shares subscribed and fully paid	[shares] 5,00,000		[shares] 0	[shares] 0
Value of shares subscribed and fully paid	50,00,000		0	0
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] 5,00,000		[shares] 0	[shares] 0
Total value of shares subscribed	50,00,000		0	0
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 5,00,000		[shares] 0	[shares] 0
Value of shares called	50,00,000		0	0
Calls unpaid [Abstract]				
Calls unpaid by others	0			
Total calls unpaid	0			
Forfeited shares	0			
Forfeited shares reissued	0			
Value of shares paid-up	50,00,000		0	0
Par value per share	[INR/shares] 10		[INR/shares] 0	[INR/shares] 0
Amount per share called in case shares not fully called	[INR/shares] 0		[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0		[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0		[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0		[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]				

Number of shares bought back or treasury shares	[shares] 0		[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0		[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 5,00,000	[shares] 5,00,000	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Amount of bonus issue during period	0		0	0
Amount of rights issue during period	0		0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other private placement issue during period	0		0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other preferential allotment issue during period	0		0	0
Amount of share based payment transactions during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0
Amount of shares issued under employee stock option plan	0		0	0
Amount of other issue arising out of conversion of securities during period	0		0	0
Total aggregate amount of increase in equity share capital during period	0		0	0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0		0	0
Other decrease in amount of shares	0		0	0
Total decrease in equity share capital during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Equity share capital at end of period	50,00,000	50,00,000	0	0
Rights preferences and restrictions attaching to class of share capital	0		0	0
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	(A) [shares] 5,00,000		[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 5,00,000		[shares] 0	[shares] 0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0
Type of share	EQUITY SHARES		EQUITY SHARES	EQUITY SHARES

(A) 100% shares are being held by Chandra Prabhu International Limited (Holding Company) whereas 100 share is being held through nominee Akash Jain

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 2 [Member]
	31/03/2017
Disclosure of classes of equity share capital [Abstract]	
Disclosure of classes of equity share capital [Line items]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 0
Reconciliation of value of shares outstanding [Abstract]	
Equity share capital at end of period	0

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

**[400300] Notes - Borrowings**

**Classification of borrowings [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,31,553	5,21,677	1,31,553	5,21,677
Nature of security [Abstract]				
Nature of security			Refer to child member	Refer to child member
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	NA	NA	Refer to child member	Refer to child member

**Classification of borrowings [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Borrowings [Member]		Term loans [Member]	
	Unsecured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification of borrowings [Axis]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	0	1,31,553	5,21,677
Nature of security [Abstract]				
Nature of security			Refer to child member	Refer to child member
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	NA	NA	Refer to child member	Refer to child member

**Classification of borrowings [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Term loans [Member]		Term loans from banks [Member]	
	Unsecured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification of borrowings [Axis]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	0	1,31,553	5,21,677
Nature of security [Abstract]				
Nature of security			Refer to child member	Refer to child member
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	NA	NA	Refer to child member	Refer to child member

**Classification of borrowings [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Term loans from banks [Member]		Rupee term loans from banks [Member]	
	Unsecured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification of borrowings [Axis]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	0	1,31,553	5,21,677
Nature of security [Abstract]				
Nature of security			Secured - From Bank ( Vehicle Loan)	Secured - From Bank ( Vehicle Loan)
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	NA	NA	Interest bearing borrowings from banks payable on Demand	Interest bearing borrowings from banks payable on Demand

**Classification of borrowings [Table]**

..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Rupee term loans from banks [Member]		Working capital loans from banks [Member]	
	Unsecured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification of borrowings [Axis]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	0	0	0
Nature of security [Abstract]				
Nature of security			NA	NA
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	NA	NA	NA	NA



**Classification of borrowings [Table]**

..(6)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of borrowings [Axis]	Working capital loans from banks [Member]		Borrowings [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured/Unsecured borrowings [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	0	86,27,550	2,52,45,245
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	NA	NA	Refer to child member	Refer to child member

**Classification of borrowings [Table]**

..(7)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	1,02,13,040	86,27,550	1,50,32,205
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member		
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	NA	NA	Refer to child member	Refer to child member

**Classification of borrowings [Table]**

..(8)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Term loans [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	1,02,13,040	86,27,550	1,50,32,205
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member		
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	NA	NA	NA	NA

**Classification of borrowings [Table]**

..(9)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	1,02,13,040	86,27,550	1,50,32,205
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member		
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	NA	NA	NA	NA

**Classification of borrowings [Table]**

..(10)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Rupee term loans from banks [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	1,02,13,040	86,27,550	1,50,32,205
Nature of security [Abstract]				
Nature of security	NA	Secured- - From Bank-Cash Credit Limits		
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	NA	NA	NA	NA

**Classification of borrowings [Table]**

..(11)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Working capital loans from banks [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	0	0	0
Nature of security [Abstract]				
Nature of security	NA	NA		
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	NA	NA	NA	NA

**[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 INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]			Allowance for credit losses [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Deferred tax relating to items credited (charged) directly to equity	5,69,146	12,33,176		5,69,146
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	-20,73,062	-15,03,916		-20,73,062
Deferred tax liabilities		0		
Net deferred tax liability (assets)	20,73,062	15,03,916	2,70,740	20,73,062
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		0		
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss		0		
Deferred tax relating to items credited (charged) directly to equity	5,69,146	12,33,176		5,69,146
Aggregated income tax relating to components of other comprehensive income		0		
Increase (decrease) through business combinations, deferred tax liability (assets)		0		
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)		0		
Increase (decrease) through net exchange differences, deferred tax liability (assets)		0		
Total increase (decrease) in deferred tax liability (assets)	5,69,146	12,33,176		5,69,146
Deferred tax liability (assets) at end of period	20,73,062	15,03,916	2,70,740	20,73,062

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

..(2)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Allowance for credit losses [Member]		Unrealised foreign exchange gains (losses) [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017
Deferred tax relating to items credited (charged) directly to equity	12,33,176		0	
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	-15,03,916		0	
Deferred tax liabilities			0	
Net deferred tax liability (assets)	15,03,916	2,70,740	0	0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	0		0	
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	0		0	
Deferred tax relating to items credited (charged) directly to equity	12,33,176		0	
Aggregated income tax relating to components of other comprehensive income	0		0	
Increase (decrease) through business combinations, deferred tax liability (assets)	0		0	
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)	0		0	
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0		0	
Total increase (decrease) in deferred tax liability (assets)	12,33,176		0	
Deferred tax liability (assets) at end of period	15,03,916	2,70,740	0	0

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

..(3)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Depreciation amortisation impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017
Deferred tax relating to items credited (charged) directly to equity	0	
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]		
Deferred tax assets and liabilities [Abstract]		
Deferred tax assets	0	
Deferred tax liabilities	0	
Net deferred tax liability (assets)	0	0
Deferred tax expense (income) [Abstract]		
Deferred tax expense (income)		
Deferred tax expense (income) recognised in profit or loss	0	
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Deferred tax expense (income) recognised in profit or loss	0	
Deferred tax relating to items credited (charged) directly to equity	0	
Aggregated income tax relating to components of other comprehensive income	0	
Increase (decrease) through business combinations, deferred tax liability (assets)	0	
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)	0	
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0	
Total increase (decrease) in deferred tax liability (assets)	0	
Deferred tax liability (assets) at end of period	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of income tax [TextBlock]	Textual information (47) [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)	0	0
Total current tax expense (income) and adjustments for current tax of prior periods	0	0
Other components of deferred tax expense (income)	5,69,147	12,33,176
Total tax expense (income)	5,69,147	12,33,176
Current and deferred tax relating to items charged or credited directly to equity [Abstract]		
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Deferred tax expense (income) [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Other tax effects for reconciliation between accounting profit and tax expense (income)	5,69,147	12,33,176
Total tax expense (income)	5,69,147	12,33,176

## Textual information (47)

### Disclosure of income tax [Text Block]

#### Taxes

Deferred tax assets are recognised for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilised. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

Current income tax assets and liabilities are measured at the amounts expected to be recovered from or paid to the taxation authorities; on the basis of the taxable profits computed for the current accounting period in accordance with Income Tax Act, 1961. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted at the reporting date.

Current income tax relating to items recognized in othe comprehensive income or directly in equity is recognized in other comprehensive income or in equity, respectively, and not in the statement of profit and loss. The Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and stablishes provisions where appropriate.

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

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

**[401100] Notes - Subclassification and notes on liabilities and assets**

Details of advances [Table]

..(1)

Unless otherwise specified, all monetary values are in 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]	Secured considered good [Member]	Unsecured considered good [Member]	Doubtful [Member]
	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
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	0	0	0	0
Nature of other advance	Refer to child member	NA	NA	Refer to child member
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	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 INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Capital advances [Member]			Security deposits [Member]
Classification of advances [Axis]	Secured considered good [Member]	Unsecured considered good [Member]	Doubtful [Member]	Secured considered good [Member]
Classification of assets based on security [Axis]	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
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	0	0	0	0
Nature of other advance	NA	NA	NA	NA
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 INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Security deposits [Member]		Advances given employees [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]	Doubtful [Member]	Secured considered good [Member]	Unsecured considered good [Member]
Classification of assets based on security [Axis]	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
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	0	0	0	0
Nature of other advance	NA	NA	NA	NA
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others			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 INR

Classification based on current non-current [Axis]	Non-current [Member]	Current [Member]		
Classification of advances [Axis]	Advances given employees [Member]	Advances [Member]		
Classification of assets based on security [Axis]	Doubtful [Member]	Classification of assets based on security [Member]	Secured considered good [Member]	Unsecured considered good [Member]
	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
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	0	1,48,000	68,000	80,000
Nature of other advance	NA	Refer to child member	NA	Refer to child member
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	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 INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances [Member]	Capital advances [Member]		
Classification of assets based on security [Axis]	Doubtful [Member]	Secured considered good [Member]	Unsecured considered good [Member]	Doubtful [Member]
	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
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	0	0	0	0
Nature of other advance	Refer to child member	NA	NA	NA
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	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 INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Security deposits [Member]			Advances given employees [Member]
Classification of assets based on security [Axis]	Secured considered good [Member]	Unsecured considered good [Member]	Doubtful [Member]	Secured considered good [Member]
	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
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	0	80,000	0	68,000
Nature of other advance	NA	Security deposits	NA	NA
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others				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]**

..(7)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]	
Classification of advances [Axis]	Advances given employees [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	Doubtful [Member]
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	0	0
Nature of other advance	NA	NA
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Advance due by others	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

**Subclassification of trade receivables [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Classification of assets based on security [Member]		Secured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2019	31/03/2018	01/04/2017 to 31/03/2018	31/03/2019
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	0	0	0	0
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	0	0	0	0
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Trade receivables due by others			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

**Subclassification of trade receivables [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Unsecured considered good [Member]		Doubtful [Member]	
	01/04/2017 to 31/03/2018	31/03/2019	01/04/2017 to 31/03/2018	31/03/2019
Classification of assets based on security [Axis]				
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	0	0	0	0
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	0	0	0	0
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors	0	0	0	0
Trade receivables due by other officers	0	0	0	0
Trade receivables due by others	0	0	0	0
Total trade receivables due by directors, other officers or others	0	0	0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner	0	0	0	0
Trade receivables due by private companies in which any director is director	0	0	0	0
Trade receivables due by private companies in which any director is member	0	0	0	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0	0	0

## Subclassification of trade receivables [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Member]		Secured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2019	31/03/2018	01/04/2017 to 31/03/2018	31/03/2019
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	88,33,456	2,47,40,942	0	0
Allowance for bad and doubtful debts	2,14,329	2,48,328	0	0
Total trade receivables	86,19,127	2,44,92,614	0	0
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Trade receivables due by others			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

**Subclassification of trade receivables [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Unsecured considered good [Member]		Doubtful [Member]	
Classification of assets based on security [Axis]	01/04/2017 to 31/03/2018	31/03/2019	01/04/2017 to 31/03/2018	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	2,44,92,614	86,19,127	2,48,328	2,14,329
Allowance for bad and doubtful debts	0	0	2,48,328	2,14,329
Total trade receivables	2,44,92,614	86,19,127	0	0
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors	0	0	0	0
Trade receivables due by other officers	0	0	0	0
Trade receivables due by others	0	0	0	0
Total trade receivables due by directors, other officers or others	0	0	0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner	0	0	0	0
Trade receivables due by private companies in which any director is director	0	0	0	0
Trade receivables due by private companies in which any director is member	0	0	0	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0	0	0

**Other current assets others [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	60,000	68,000	1,79,574	6,10,802
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Advances to Employees	Advances to Employees	Balances with govt. Employees	Balances with govt. Employees
Other current assets, others	60,000	68,000	1,79,574	6,10,802



**Other current assets others [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	3		4	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	66,942	66,942	9,96,000	11,58,000
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	DEPB Licence in hand	DEPB Licence in hand	Insurance Co. (Insurance Claim)	Insurance Co. (Insurance Claim)
Other current assets, others	66,942	66,942	9,96,000	11,58,000

**Other current assets others [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	5	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	97,849	1,02,349
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Other Receivable	Other Receivable
Other current assets, others	97,849	1,02,349

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

..(1)

Unless otherwise specified, all monetary values are in INR

Other non-current assets, others [Axis]	01	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	12,91,143	12,91,143
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Advances other than Capital Advances : 1. Security Deposits 2. Balance With Govt Authorities	Advances other than Capital Advances : 1. Security Deposits 2. Balance With Govt Authorities
Other non-current assets, others	12,91,143	12,91,143

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

..(1)

Unless otherwise specified, all monetary values are in INR

Other current liabilities, others [Axis]	01	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	17,78,063	13,01,863
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Other Payable	Other Payable
Other current liabilities, others	17,78,063	13,01,863

**Classification of inventories [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company inventories [Member]		Raw materials [Member]	Finished goods [Member]
	31/03/2019	31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	0	58,25,670	0	58,25,670
Goods in transit			0	0
Mode of valuation			NA	Textual information (48) [See below]

**Classification of inventories [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Stock-in-trade [Member]
	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]	
Inventories notes [Abstract]	
Classification of inventories [Abstract]	
Classification of inventories [Line items]	
Inventories	0
Goods in transit	0
Mode of valuation	NA

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>31/03/2018</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Advances, non-current	0	0
Total other non-current assets	12,91,143	12,91,143
Disclosure of inventories Explanatory [TextBlock]	Textual information (49) [See below]	
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (50) [See below]	
Fixed deposits with banks	0	0
Other balances with banks	(A) 1,18,959	(B) 12,15,265
Total balance with banks	1,18,959	12,15,265
Cash on hand	1,69,765	5,19,862
Total cash and cash equivalents	2,88,724	17,35,127
Total cash and bank balances	2,88,724	17,35,127
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
Advances, current	(C) 0	(D) 80,000
Total other current assets	14,00,365	20,86,093
Current maturities of long-term debt	3,90,124	3,57,555
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	3,90,124	3,57,555
Advance received from customers	0	46,36,411
Total other advance	0	46,36,411
Current liabilities portion of share application money pending allotment	0	0
Total other current liabilities	17,78,063	59,38,274

### Footnotes

(A) On Current Accounts : 118959

(B) On Current Accounts : 1215265

(C) Security Deposits : 0

(D) Security Deposits : 80000

## Textual information (48)

### Mode of valuation

Inventories of coal/rubber/agro products are stated at lower of weighted average cost and net realisable value. Cost of inventories are calculated using the First in First out method. Net realisable value represents the estimated selling price of inventories less all estimated costs of completion and costs necessary to make the sale. Cost includes all costs of purchases and incidental expenses incurred in bringing the inventory to their present condition and location.

## Textual information (49)

### **Disclosure of inventories Explanatory [Text Block]**

#### Inventories

Inventories of coal/rubber/agro products are stated at lower of weighted average cost and net realisable value. Cost of inventories are calculated using the First in First out method. Net realisable value represents the estimated selling price of inventories less all estimated costs of completion and costs necessary to make the sale. Cost includes all costs of purchases and incidental expenses incurred in bringing the inventory to their present condition and location.

Custom duty on material imported are provided for at the applicable rate.

## Textual information (50)

### **Disclosure of notes on cash and bank balances explanatory [Text Block]**

#### Cash and Cash Equivalent

Cash comprises cash in hand and current deposits with banks. Cash equivalents are short term, highly liquid investments that are readily convertible into known amounts of cash which are subject to an insignificance risks of changes in value.

**[401200] Notes - Additional disclosures on balance sheet**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Net worth of company	0	0
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

## [611800] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of revenue [TextBlock]	Textual information (51) [See below]	Textual information (52) [See below]

### Textual information (51)

#### Disclosure of revenue [Text Block]

Revenue recognition

Revenue from sale of goods

Revenue from the sale of goods is recognized when all the following conditions have been satisfied:

- (a) the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- (b) the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- (c) the amount of revenue can be measured reliably;
- (d) it is probable that the economic benefits associated with the transaction will flow to the Company; and
- (e) the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes, levies or duties collected on behalf of the government/ other statutory bodies.

Advances received from the customers are reported as customer's deposits unless the above conditions for revenue recognition are met.

However, based on the educational material on Ind AS 18 issued by The Institute of Chartered Accountants of India, the Company has assumed that recovery of excise duty flows to the Company on its own account. This is for the reason that it is a liability of the manufacturer which forms part of the cost of production, irrespective of whether the goods are sold or not. Since the recovery of excise duty flows to the Company on its own account, gross revenue includes excise duty. However, other taxes, levies or duties are not considered to be received by the Company on its own account and are excluded from net revenue.

### Textual information (52)

#### Disclosure of revenue [Text Block]

Revenue recognition

Revenue from sale of goods

Revenue from the sale of goods is recognized when all the following conditions have been satisfied:

- (a) the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- (b) the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- (c) the amount of revenue can be measured reliably;
- (d) it is probable that the economic benefits associated with the transaction will flow to the Company; and
- (e) the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes, levies or duties collected on behalf of the government/ other statutory bodies.

Advances received from the customers are reported as customer's deposits unless the above conditions for revenue recognition are met.

However, based on the educational material on Ind AS 18 issued by The Institute of Chartered Accountants of India, the Company has assumed that recovery of excise duty flows to the Company on its own account. This is for the reason that it is a liability of the manufacturer which forms part of the cost of production, irrespective of whether the goods are sold or not. Since the recovery of excise duty flows to the Company on its own account, gross revenue includes excise duty. However, other taxes, levies or duties are not considered to be received by the Company on its own account and are excluded from net revenue.

### [612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

### [612000] Notes - Construction contracts

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

### [612600] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of employee benefits [TextBlock]	Textual information (53) [See below]	Textual information (54) [See below]
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

## Textual information (53)

### Disclosure of employee benefits [Text Block]

Employee Benefits

Short Term Benefits

Short term employee benefits are recognized as an expense in the statement of profit and loss of the year in which related services are rendered by the employees.

Compensated Absences

The liability of leave encashment and other compensated absences is recognised on arithmetical basis at the end of the year are charged to expense each year

## Textual information (54)

### Disclosure of employee benefits [Text Block]

Employee Benefits

Short Term Benefits

Short term employee benefits are recognized as an expense in the statement of profit and loss of the year in which related services are rendered by the employees.

Compensated Absences

The liability of leave encashment and other compensated absences is recognised on arithmetical basis at the end of the year are charged to expense each year

**[612800] Notes - Borrowing costs**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of borrowing costs [TextBlock]	Textual information (55) [See below]	
Whether any borrowing costs has been capitalised during the year	No	No

**Textual information (55)****Disclosure of borrowing costs [Text Block]****Borrowing costs**

Borrowing costs are expensed as and when incurred except where they are directly attributable to the acquisition, construction or production of qualifying assets i.e. the assets that necessarily takes substantial period of time to get ready for its intended use, in which case they are capitalised as part of the cost of those asset up to the date when the qualifying asset is ready for its intended use.

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

Unless otherwise specified, all monetary values are in INR

<b>Key managerial personnels and directors [Axis]</b>	<b>01 01/04/2018 to 31/03/2019</b>	<b>02 01/04/2018 to 31/03/2019</b>	<b>03 01/04/2018 to 31/03/2019</b>
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]			
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]			
Name of key managerial personnel or director	Akash Jain	PRAKASH GOYAL	SHEETAL JAIN
Director identification number of key managerial personnel or director	00049303	02598736	05149539
Designation of key managerial personnel or director	Managing Director	Director	Director
Qualification of key managerial personnel or director	Graduate	Graduate	Graduate
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Salary key managerial personnel or director	0	0	0
Perquisites key managerial personnel or director	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0
Gross salary to key managerial personnel or director	0	0	0
Sitting fees key managerial personnel or director	0	0	0
Stock option key managerial personnel or director	0	0	0
Sweat equity key managerial personnel or director	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0
Other commission key managerial personnel or director	0	0	0
Other compensation key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	0	0	0



### [612200] Notes - Leases

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of leases [TextBlock]	Textual information (56) [See below]	
Whether company has entered into any lease agreement	No	No
Whether any operating lease has been converted to financial lease or vice-versa	No	No

### Textual information (56)

#### Disclosure of leases [Text Block]

##### Leases

A finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an asset. Title may or may not eventually be transferred. An operating lease is a lease other than a finance lease.

##### Company as a lessee

A lease is classified at the inception date as a finance lease or an operating lease.

Finance leases are capitalised at the commencement of the lease at the inception date fair value of the leased property or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant periodic rate of interest on the remaining balance of the liability.

Finance charges are recognised in finance costs in the statement of profit and loss, unless they are directly attributable to qualifying assets, in which case they are capitalized in accordance with the Company's general policy on the borrowing costs. A leased asset is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Company will obtain ownership by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

### [612300] Notes - Transactions involving legal form of lease

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

### [612900] Notes - Insurance contracts

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
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 INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

**[500100] Notes - Subclassification and notes on income and expenses**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</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	(A) 70,27,437	(B) 6,73,96,100
Revenue from sale of services	0	0
Total revenue from operations other than finance company	70,27,437	6,73,96,100
Total revenue from operations	70,27,437	6,73,96,100
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) 46,631	(D) 9,50,490
Total other non-operating income	46,631	9,50,490
Total other income	46,631	9,50,490
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Other interest charges	(E) 8,00,196	(F) 28,40,990
Total interest expense	8,00,196	28,40,990
Other borrowing costs	(G) 4,80,018	(H) 5,21,000
Total finance costs	12,80,214	33,61,990
Employee benefit expense [Abstract]		
Salaries and wages	79,500	5,59,000
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	(I) 0	(J) 5,73,387
Total remuneration to directors	0	5,73,387
Total managerial remuneration	0	5,73,387
Leave encashment expenses	0	4,038
Staff welfare expense	0	12,321
Other employee related expenses	(K) 50,000	(L) 5,50,000
Total employee benefit expense	1,29,500	16,98,746
Depreciation, depletion and amortisation expense [Abstract]		
Disclosure of notes on depreciation, depletion and amortisation expense explanatory [TextBlock]	Textual information (57) [See below]	
Depreciation expense	6,13,184	6,76,949
Total depreciation, depletion and amortisation expense	6,13,184	6,76,949
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	(M) 80,000	(N) 4,56,000
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	(O) 40,311	(P) 1,88,437
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Telephone postage	3,408	9,397
Printing stationery	0	6,450

Legal professional charges	1,07,500	73,800
Vehicle running expenses	0	8,028
Directors sitting fees	0	0
Books periodicals	0	7,670
Registration filing fees	6,600	9,911
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	28,020	52,980
Payment for other services	(Q) 20,000	(R) 20,000
Total payments to auditor	48,020	72,980
CSR expenditure	0	0
Miscellaneous expenses	2,53,327	1,40,662
Total other expenses	5,39,166	9,73,335

### Footnotes

(A) Synthetic Rubber : 7027437

(B) Synthetic Rubber : 67396100

(C) Discount on DEPB Licence : 0 Interest on Income Tax Refund : 0 Allowance on Debtors adjusted : 33999 Sundry Balance written off : 12632 Rate Fluctuation : 0 Interest on FDR : 0

(D) Discount on DEPB Licence : 152125 Interest on Income Tax Refund : 436 Allowance on Debtors adjusted : 0 Sundry Balance written off : 0 Rate Fluctuation : 654491 Interest on FDR : 143438

(E) Interest on Car Loan : 62817 Interest on CC limit : 737379 Borrowing Costs-Interest on unsecured Loan : 0

(F) Interest on Car Loan : 53818 Interest on CC limit : 2612441 Borrowing Costs-Interest on unsecured Loan : 174731

(G) Bank Charges : 51018 L.C. opening/amendment charges : 0 Interest on Buyers Credit : 0 inspection charges/Processing Charges : 429000

(H) Bank Charges : 235002 L.C. opening/amendment charges : 165618 Interest on Buyers Credit : 120380 inspection charges/Processing Charges : 0

(I) Managerial Remuneration : 0

(J) Managerial Remuneration : 573387

(K) CEO Remuneration : 50000

(L) CEO Remuneration : 550000

(M) Godown Rent : 80000

(N) Godown Rent : 456000

(O) Car Insurance : 40311 Stock Insurance : 0

(P) Car Insurance : 59431 Stock Insurance : 129006

(Q) Internal Audit Fee : 20000

(R) Internal Audit Fee : 20000

## Textual information (57)

### Disclosure of notes on depreciation, depletion and amortisation expense explanatory [Text Block]

#### Depreciation and Amortization

Depreciation on property, plant and equipment, except freehold land, is provided as per cost model on written down value basis over the estimated useful lives of the asset as per Schedule II of the Companies Act, 2013.

Depreciation is charged on addition, deletion on pro-rata basis including the day of deletion or addition.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Standalone Statement of Profit and Loss when the asset is derecognized.

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.

The estimates made by the management for the useful life of the Property Plant and Equipments are as follows:-

Type of Asset	Period (Estimated Useful Life)
Vehicles-Car	8 years
Office Equipments	5 years
Computers	3 years

The company has decided to retain the useful life/ Residual Value hitherto adopted for various categories of properties plant and equipments as prescribed in Schedule II of the Act

### [613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	31/03/2018	31/03/2017
Disclosure of cash flow statement [TextBlock]	Textual information (58) [See below]		
Cash and cash equivalents cash flow statement	2,88,724	17,35,127	22,68,711
Cash and cash equivalents	2,88,724	17,35,127	

## Textual information (58)

### Disclosure of cash flow statement [Text Block]

#### Earnings per share

Basic earnings per share are computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per shares is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per shares and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

**[500200] Notes - Additional information statement of profit and loss**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	58,25,670	-58,25,670
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	58,25,670	-58,25,670
Domestic sale traded goods	70,27,437	6,73,96,100
Total domestic turnover goods, gross	70,27,437	6,73,96,100
Total revenue from sale of products	(A) 70,27,437	(B) 6,73,96,100
Total revenue from sale of services	0	0
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

**Footnotes**

(A) Synthetic Rubber : 7027437

(B) Synthetic Rubber : 67396100

**[611200] Notes - Fair value measurement**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

**[613300] Notes - Operating segments**

Disclosure of products and services [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

<b>Products and services [Axis]</b>	<b>1</b>	
	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of products and services [Abstract]		
Disclosure of products and services [Line items]		
Name of product or services	Synthetic Rubber	Synthetic Rubber
Revenue from external customers	70,27,437	67,39,100
Revenue from external customers	70,27,437	67,39,100
Revenue from external customers	70,27,437	67,39,100

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of products and services [TextBlock]		
Disclosure of geographical areas [TextBlock]		
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

### [610700] Notes - Business combinations

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

### [611500] Notes - Interests in other entities

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

**[610800] Notes - Related party**

**Disclosure of transactions between related parties [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Parent [Member]	
Related party [Axis]	01	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	CHANDRA PRABHU INTERNATIONAL LIMITED.	CHANDRA PRABHU INTERNATIONAL LIMITED.
Country of incorporation or residence of related party	INDIA	INDIA
CIN of related party	L51909DL1984PLC019441	L51909DL1984PLC019441
Description of nature of transactions with related party	Loans Repaid, Loan Recieved and other Trading Transactions	Loans Repaid, Loan Recieved and other Trading Transactions
Description of nature of related party relationship	Holding company	Holding company
Related party transactions [Abstract]		
Other related party transactions expense	(A) 3,39,95,345	(B) 13,74,90,000
Other related party transactions contribution received	0	0
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	86,27,550	1,50,32,205
Amounts receivable related party transactions	0	0
Outstanding commitments made by entity, related party transactions	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	0	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction		0
Expense recognised during period for bad and doubtful debts for related party transaction		0

**Footnotes**

(A) Loans repaid + Loans received+ Accounts Repaid : 5167795 + 13795345 + 15032205 = 33995345

(B) Loans repaid + Loans received+ Trading Transactions : 59155000 + 77450000 + 885000 = 137490000

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	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	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

**[611700] Notes - Other provisions, contingent liabilities and contingent assets**

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]	Textual information (59) [See below]	
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No



## Textual information (59)

### Disclosure of other provisions, contingent liabilities and contingent assets [Text Block]

#### Provisions and Contingent Liabilities

Provisions are recognized when the company has a present obligation (legal or constructive) as a result of a past event, and it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate of the amount of the obligation can be made. Where the time value of money is material, provisions are stated at the present value of the expenditure expected to settle the obligation.

All provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Possible obligations, whose existence will only be confirmed by the occurrence or non-occurrence of one or more future uncertain events not wholly within the control of the company, are also disclosed as contingent liabilities unless the probability of outflow of economic benefits is remote.

Contingent Assets are not recognised in the financial statements. However, when the realisation of income is virtually certain, then the related asset is not a contingent asset and its recognition is appropriate.

### [700200] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No

### [610500] Notes - Events after reporting period

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

### [612500] Notes - Share-based payment arrangements

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

**[613000] Notes - Earnings per share**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of earnings per share [TextBlock]	Textual information (60) [See below]	
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

**Textual information (60)**

**Disclosure of earnings per share [Text Block]**

Earnings per share

Basic earnings per share are computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per shares is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per shares and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

**[610900] Notes - First time adoption**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	Yes
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	0	50,00,000
Equity as per Ind AS	0	50,00,000
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	2,85,300
Comprehensive income as per Ind AS	0	2,85,300
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	0	2,85,300
Profit (loss) for the period as per Ind AS	0	2,85,300