

AGIO PAPER & INDUSTRIES 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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Name of company	AGIO PAPER & INDUSTRIES LIMITED	
Corporate identity number	L21090WB1984PLC037968	
Permanent account number of entity	AABCK1272G	
Address of registered office of company	505, DIAMOND PRESTIGE, 41A AJC BOSE ROAD, KOLKATA-700017	
Type of industry	Commercial and Industrial	
Registration date	20/09/1984	
Date of board meeting when final accounts were approved	30/05/2019	
Period covered by financial statements	12	12
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)	505, DIAMOND PRESTIGE, 41A AJC BOSE ROAD, KOLKATA-700017	
Name of city of place of maintenance of computer servers (storing accounting data)	KOLKATA	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	WEST BENGAL	
Pin code of place of maintenance of computer servers (storing accounting data)	700017	
Name of district of place of maintenance of computer servers (storing accounting data)	KOLKATA	
ISO country code of place of maintenance of computer servers (storing accounting data)	IND	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	033-66286657	
Whether books of account and other books and papers are maintained on cloud	No	
Address as provided by the service provider	nil	

[700600] Disclosures - Directors report

Details of directors signing board report [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	DSBR1	DSBR2
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	ANKIT	KAMAL
Middle name of director		KUMAR
Last name of director	JALAN	KHETAWAT
Designation of director	W H O L E TIMEDIRECTOR	DIRECTOR
Director identification number of director	02577501	00438830
Date of signing board report	30/05/2019	30/05/2019

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]
	01/04/2018 to 31/03/2019
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Paper
Description of main product/service	paper
NIC code of product/service	4033
Percentage to total turnover of company	0.00%

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	NIL
Disclosures relating to amount recommended to be paid as dividend	In absence of any production activities no operational profit was generated for recommendation of dividend for the financial year ended 31st March, 2018.
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	NIL
Particulars of loans guarantee investment under section 186 [TextBlock]	NIL
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	NIL
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
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (7) [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	AGIO PAPER & INDUSTRIES LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (8) [See below]
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (9) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (10) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (11) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (12) [See below]
Disclosure of change in nature of business [TextBlock]	no material changes in nature of business
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (13) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	nil
Details relating to deposits covered under chapter v of companies act [TextBlock]	nil
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	nil

Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	There are no significant material orders passed by the Regulators / Courts which would impact the going concern status of the Company and its future operations
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (14) [See below]
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Textual information (15) [See below]
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	[pure] 13
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]

Dear Shareholders, BOARD'S REPORT & MANAGEMENT DISCUSSION AND ANALYSIS

Your directors have pleasure in presenting the 33rd Annual Report together with the Audited Statement of Accounts of Agio Paper & Industries Limited for the year ended March 31, 2018.

1. **SUMMARISED FINANCIAL HIGHLIGHTS**(Rs. in Lacs) Current Year Previous Year
 Gross Turnover and other receipts 1,87,365 17,97,905
 Profit / (Loss) before Exceptional Items and Depreciation (1,75,37,974) (1,42,10,274)
 Less: Exceptional Items 3,21,95,140
 -Profit/(Loss) Before Depreciation (4,97,33,114) (1,42,10,274)
 Less: Depreciation 16,77,307 19,42,262
 Profit / (Loss) Before Tax (5,14,10,421) (1,61,52,536)
 Less: Provision for taxation (5596) 79051
 Profit / (Loss) After Tax (5,14,10,421) (1,61,52,536)

2. **BUSINESS PERFORMANCE**The Operation of paper factory at Bilaspur is under suspension since 6th October, 2010 because of pollution control issues. Efforts are being made to comply with the norms and alternate means are also explored to start the factory along with new paper mill and power plant. In view of future plans and valuation of fixed Assets of the company, no impairment of fixed assets is envisaged by the management.

3. **FUTURE OUTLOOK**Being restricted by the Central Pollution Control Board's order the option of exploring other areas of business has always been in the mind of management till the restrictions are lifted. The company is constantly envisaging the avenues related to generation of energy from renewable resources.

4. **DIVIDEND**In absence of any production activities no operational profit was generated for recommendation of dividend for the financial year ended 31st March, 2018.

5. **SHARE CAPITAL**The paid up Equity Share Capital as on March 31, 2018 was Rs.16.12 crores and Preference Share Capital is Rs. 31.97 Crores. During the year ended 31st March, 2018 the company has issued total 6,28,000 10% non-cumulative redeemable preference shares of Rs. 100 each on private placement basis as approved by the shareholders in the AGM held on 13th June, 2016 and on 10th July, 2017.

6. **CREDIT FACILITIES**The Company has repaid all the Loans taken from Allahabad Bank during the F.Y. 2017-2018. The Company has not taken any further Secured Loans. The company is now a debt free company with no debts existing to Banks or Financial Institutions.

7. **ECONOMIC SCENARIO AND OUTLOOK**As Financial Year 2017-18 (FY18) has drawn to a close, it is worth taking a look at India's economic performance over what has been quite an interesting period. While the first quarter of the year saw the impact of demonetisation settling down, in the next quarter, introduction of the landmark Goods and Services Tax (GST) brought in some uncertainties as businesses adjusted to the new regime. This did not take long, and from the third quarter onwards, signs of growth returning were evident.

In the coming financial year, we can expect that global economic activity continues to strengthen, global growth is forecast to grow by 3.9% during 2018 as per the International Monetary Fund's (IMF) January 2018 World Economic Outlook. The IMF expects India to grow at 7.4% during 2018 which could increase further to 7.8% during 2019 in contrast to 6.7% during 2017.

The Economic Survey for 2017-18 pegs the figure at 7-7.5% for the financial year ahead.

8. **PAPER INDUSTRY OUTLOOK AND OPPORTUNITIES**The paper industry in India has become more promising as the domestic demand is on the rise. Increasing population and literacy rate, growth in GDP, improvement in manufacturing sector and lifestyle of individuals are expected to account for the growth in the paper industry of India. Many of the existing players are increasing their capacity to meet the growing demand. The focus of paper industry is now shifting towards more eco-friendly products and technology. Government of India has established rules and regulations to control the population and degradation of forest. These measures taken by the government has brought the significant changes in the paper industry of India. According to CARE Ratings Paper Industry Research, paper demand is expected to grow at a CAGR of 6.6% and reach 18.5 million tonnes in 2018-19. The management is well aware of this potential and is in all interests to make gain for the company and its stakeholders from the same.

9. **CORPORATE SOCIAL RESPONSIBILITY**Even though the provisions of Companies Act, 2013 regarding Corporate Social Responsibility are not attracted to the company yet the Company has been, over the years, pursuing as part of its corporate philosophy, an unwritten CSR policy voluntarily which goes much beyond mere philanthropic gestures and integrates interest, welfare and aspirations of the community with those of the Company itself in an environment of partnership for inclusive development.

10. **HUMAN RESOURCE**The well disciplined workforce who has served the company for three decades lies at the very foundation of the company's major achievements and this trend is set to continue. The management has always carried out systematic appraisal of performance and imparted training at periodic intervals. The company has always recognized talent and has judiciously followed the principal of rewarding performance.

11. **BUSINESS RISK MANAGEMENT**The prudent principles of risk minimization no longer are an option but have become a compulsion these days. In keeping with these norms the board took a well informed decision to initiate the procedure and thereafter formally adopted steps for framing, implementing and monitoring the risk management plan for the company. The objective of this policy is ensuring stability of business and its sound growth and also to promote a pro-active approach in reporting, evaluating and resolving risks associated with the business. In order to achieve the key objective, the policy establishes a structured and disciplined approach to Risk Management, in order to guide decisions on risk related issues. In accordance with newly introduced Regulation 17(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 the Board ensures adherence and continuation of such risk management policy. In today's challenging and competitive environment, strategies for mitigating inherent risks in accomplishing the growth plans of the Company are imperative. The common risks inter alia are: Regulations, competition, Business risk, Technology obsolescence, Investments, retention of talent and expansion of facilities. Business risk, inter-alia, further includes financial risk, political risk, fidelity risk, legal risk. As a matter of policy, these risks are assessed and steps as appropriate are taken to mitigate the same.

12. **INTERNAL CONTROL SYSTEM AND THEIR ADEQUACY**The system of internal control established is commensurate with the size and nature of business. Detailed procedures are in place to ensure all assets are

safeguarded and protected against loss and all transactions are authorized, recorded and reported properly. The internal control system are monitored and evaluated by internal auditors and their reports are reviewed by the audit committee. . Even through this non-production period the Company continues to ensure proper and adequate systems and procedures commensurate with its size and nature of its business.13. VIGIL MECHANISM / WHISTLE BLOWER POLICY Pursuant to Section 177 of the Companies Act, 2013 the Company has complied with the laws and the codes of conduct applicable to it and has ensured that the business is conducted with integrity and accordingly the company has adopted a vigil mechanism policy. This policy is explained in corporate governance report and also posted on the website of company.14. SEXUAL HARASSMENT POLICY The Company has also framed a policy on prevention of Sexual Harassment of Women at Workplace which commits to provide a workplace that is free from all forms of discrimination, including sexual harassment. As per the Policy, any complaint received shall be forwarded to an Internal Complaint Committee ("ICC") formed under the Policy for redressal. The investigation shall be carried out by ICC constituted for this purpose. There was no such complaint during the year.15. DIRECTORS & COMMITTEES During the year under review, Mr. Sheo Shankar Joshi (DIN: 01180895) has resigned from the post of the Non-Executive Independent Director w.e.f. 21st March, 2018 and Mr. Neeraj Kichlu (DIN: 05156014) was appointed as the Additional Non-Executive Independent Director w.e.f. 21st March, 2018, whose appointment is proposed for regularization at the ensuing Annual General Meeting of the Company. Mr. Saikat Ghosh has also tendered his resignation from the post of Company Secretary/Compliance Officer after the close of office hours on 28th February, 2018. All Independent directors have given declaration that they meet the criteria of Independence as laid down under section 149(6) of the Companies Act, 2013 and regulation 16(b) of SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015. In accordance with the provisions of Companies Act, 2013, Mr. Ankit Jalan (DIN: 02577501), Executive Director will retire by rotation and being eligible offers himself for re-appointment.16.1 BOARD EVALUATION Pursuant to the provisions of companies Act, 2013 and SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015, the Board has carried out annual performance evaluation of its own performance, the directors individually as well the evaluation of the working of its Audit, Nomination & Remuneration and Stakeholder committee. The manner in which the evaluation has been carried out has been explained in Corporate Governance Report.16.2 REMUNERATION POLICY The Board has, on the recommendation of the Nomination & Remuneration Committee framed a policy for selection and appointment of Directors, Senior Management and their Remuneration. The Remuneration Policy is stated in the Corporate Governance Report.16.3 MEETINGS During the year Thirteen Board Meetings and one Independent Directors' meeting was held. The Details of which are given in Corporate Governance Report. The provisions of Companies

Act, 2013 and listing agreement and SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 were adhered to while considering the time gap between two meetings.16.4 AUDIT COMMITTEEThe company is having an audit committee comprising of the following directors:

Name	Status	Category	Mr. Kamal Kumar Khetawat Chairman Non Executive & Independent Director	Mr. Ankit Jalan Member Executive Director
Mr. Neeraj Kichlu*	Member Non Executive & Independent Director	*Mr. Neeraj Kichlu has been inducted as a member of the Committee w.e.f. 21.03.2018	16.5 NOMINATION AND REMUNERATION COMMITTEEThe company is having a Nomination and Remuneration committee comprising of the following directors:	

Name	Status	Category	Mr. Kamal Kumar Khetawat Chairman Non Executive & Independent Director	Mr. Neeraj Kichlu Member Non Executive & Independent Director	Mrs. Mohini Agarwal Member Non Executive & Independent Director
*Mr. Neeraj Kichlu has been inducted as a member of the Committee w.e.f. 21.03.2018					
17. DIRECTORS' RESPONSIBILITY STATEMENTTo the best of their knowledge and belief and according to the information and explanations obtained by them, your Directors make the following statements in terms of Section 134(3)(c) of the Companies Act, 2013:a) that in the preparation of the annual financial statements for the year ended March 31, 2018, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;b) that such accounting policies as mentioned in Notes to the Financial Statements have been selected and applied consistently and judgment and estimates have been made that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2018 and of the profit of the Company for the year ended on that date;c) that proper and sufficient care has been taken 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 fraud and other irregularities;d) that the annual financial statements have been prepared on a going concern basis;e) that proper internal financial controls were in place and that the financial controls were adequate and were operating effectively.f) that systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.18. RELATED PARTY TRANSACTIONSThere were no material contracts or arrangements entered into by the company in accordance with provisions of section 188 of the Companies Act, 2013.All Related Party Transactions in usual course were placed before the Audit Committee as also the Board for approval. The policy on Related Party Transactions as approved by the Board is uploaded on the Company's website.None of the Directors has any pecuniary relationships or transactions vis-à-vis the Company.19. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTSThere are no significant material orders passed by the Regulators / Courts which would impact the going concern status of the Company and its future operations.20. AUDITORS20.1 STATUTORY AUDITORSAs per section 139 and other applicable provisions of the Companies Act, 2013 the Company has appointed M/s. Jitendra K Agarwal & Associates, Chartered Accountants (ICAI Registration No.: 318086E) as the Statutory Auditors of the Company, for a period of five years till the conclusion of 37th Annual General Meeting.20.2 SECRETARIAL AUDITORS Pursuant to the provisions of Section 204 of the Companies Act, 2013 and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed Subhasish Bosu & Co. (CP No.:11469, FCS: 7277), Company Secretaries to undertake the secretarial audit of the company. The Secretarial Audit Report is annexed herewith as 'Annexure 1'.20.3 INTERNAL AUDITORS M/S Ashish K Gupta & Associates, Chartered Accountants performs the duties of internal auditors of the company and their report is reviewed by the audit committee from time to time.21. CORPORATE GOVERNANCEAs per SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 of the Listing Agreement with the Stock Exchanges, a separate section on corporate governance practices followed by the Company, together with a certificate from the Company's Secretarial Auditor confirming compliance forms an integral part of this Report.22. ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGOThe information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, is annexed herewith as "Annexure 2". 23. EXTRACT OF ANNUAL RETURNThe details forming part of the extract of the Annual Return in form MGT 9 is annexed herewith as "Annexure 3".24. PARTICULARS OF EMPLOYEEESThe information required pursuant to Section 197 read with Rule, 5 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 as amended in respect of employees of the Company is as follows:The company has one Executive Director and due to financial constraints being faced by the company he has forgone remuneration. Further, no sitting fees has been paid to any director during the year.In terms of the amended rules the names of the top ten employees in terms of remuneration drawn are provided in "Annexure 4" The particulars of the employees who are covered by the provisions contained in Rule 5(2) and rule 5(3) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 as amended are:a) Employed throughout the year Nilb) Employed for part of the year NilThe remuneration paid to all Key management Personnel was in accordance with remuneration policy adopted by the company.25. IMPAIRMENT OF ASSETS & CAPITAL WORK-IN-PROGRESSThe paper plant was closed on 6th October, 2010 to fulfill certain pollution control measures. The management of the Company is not envisaging any impairment loss in the fixed assets and capital work in progress of the company as at the Balance Sheet Date as per the requirement of Ind AS 36 on "impairment of Assets". However in absence of certainty towards future plans of the company or a binding sale agreement at arm's length basis indicating the amount obtainable from the sale of fixed assets and capital work in progress. Thus, in view of the above the impact of Impairment on the financial Statements therefore could not be determined.					

26. FINANCIAL VIABILITY OF COMPANYAs it has been pointed out in the statutory auditor's report that there has been 50% erosion of net worth due to closure of our mill. The management of the Company envisaged future strategic plan for the revival of the company including plan of infusing preferential capital in the next financial year.27. ACKNOWLEDGEMENTSThe company has been very well supported from all quarters and therefore your directors wish to place on record their sincere appreciation for the support and co-operation received from Employees, Dealers, Suppliers, Central and State Governments, Bankers and others associated with the Company.Your Directors wish to thank the banks, financial institutions, shareholders and business associates for their continued support and cooperation.We look forward to receiving the continued patronage from all quarters to become a better and stronger Company.28. CAUTIONARY STATEMENTThe statements contained in the Board's Report and Management Discussion and Analysis contain certain statements relating to the future and therefore are forward looking within the meaning of applicable securities, laws and regulations.Various factors such as economic conditions, changes in government regulations, tax regime, other statutes, market forces and other associated and incidental factors may however lead to variation in actual results.For and on behalf of the Board of Directos

Kolkata RASHMI RANJAN DEBETA ANKIT JALAN 25th August, 2018 (Chief Financial Officer) (Executive Director/CEO)(DIN: 02577501)

Annexure - 1

SECRETARIAL AUDIT REPORT FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2018 [Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To, The Members, Agio Paper & Industries Limited 41A, AJC Bose Road Suite No.505, 5th Floor Kolkata-700017

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Agio Paper & Industries Limited (L21090WB1984PLC037968) (hereinafter called the company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon. Based on our verification of the Agio Paper & Industries Limited books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I/We hereby report that in my/our opinion, the company has, during the audit period covering the financial year ended on 31st March, 2018 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by Agio Paper & Industries Limited ("the Company") for the financial year ended on 31st March, 2018 according to the provisions of: (i) The Companies Act, 2013 (the Act) and the rules made there under; (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under; (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under; (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment; (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):- (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992; (c) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; (f) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015; (vi) The EPF & Misc. Provisions Act, 1952; We have examined compliance with the applicable clauses of the following: The Listing Agreements entered into by the Company with Bombay Stock Exchange; We have also examined that the company has taken due care to comply with the Secretarial Standards (SS) specified by the Institute of Company Secretaries of India namely - (i) SS-1 : Meetings of the Board of Directors and (ii) SS-2 : General Meetings;

as approved by the Ministry of Corporate Affairs vide letter no.1/3/2014/CL/I dated April 10, 2015, as per the requirement of the provisions of section 118(10) of the Companies Act, 2013.

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

We further report that The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act. Mr. Sheo Shankar Joshi, Non-Executive Independent Director has resigned w.e.f. 09.03.2018 and Mr. Neeraj Kichlu appointed as Non-Executive Independent Director (Additional Director) of the company for a period of 5 years w.e.f. 21.03.2018. Mr. Saikat Ghosh has resigned from the post of Company Secretary/Compliance Officer w.e.f 28th February, 2018. Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent within due time, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting. All decision at Board Meetings and Committee Meetings are carried unanimously as recorded in the minutes of the Meetings of the Board of Directors or Committee of the Board, as the case may be.

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

has not taken Major decisions in pursuance to section 180 of the Companies Act, 2013, having a major bearing on the company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc. referred to above).

CS Subhasis Bosu For Subhasis Bosu & Co. Company Secretaries FCS No.:7277 C P No.:11469

Place : Kolkata Date: 16th August, 2018 This report is to be read with our letter of even date which is annexed as 'Annexure A' and forms an integral part of this report.

Annexure A

To, The Members Agio Paper & Industries Limited 41A, AJC Bose Road Suite No.505, 5th Floor Kolkata-700017

Our report of even date is to be read along with this letter. 1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit. 2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion. 3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company. 4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc. 5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis. 6. The Secretarial Audit report is neither an assurance as to future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

Place : Kolkata Date : 16th day of April, 2018 Sd/- CS Subhasis Bosu For Subhasis Bosu & Co. Company Secretaries FCS No.:7277 C P No.:11469

ANNEXURE 2A. CONSERVATION OF ENERGY Power: a) Efforts made for conservation of energy :- (i) By controlling process parameters. (ii) Replacement of high capacity motor. (iii) Installation of energy saving lamps wherever possible in plant and colony. (iv) Replacing old pumps & motors by high efficiency Pumps & low power consumption motors. (v) By changing process pipe line system. b) Additional investment and proposal, if any: (i) Self power generation unit to overcome power tripping and breakdown in supply from Chhattisgarh State Electricity Board (CSEB). (ii) For better efficiency of Boiler and pollution free emission we are installing Electro Static Precipitator (ESP) in power plant. c) Impact of above measures on consumption of energy : Saving in consumption of electricity & steam. d) Capital investment on energy conservation equipments Capital investments were incurred previously but nothing during the previous year. e) Power & Fuel Consumption: Refer Form 'A' attached. B. TECHNOLOGY ABSORPTION Refer Form 'B' attached. C. FOREIGN EXCHANGE EARNING AND OUTGO

(Rs. In Lacs) 2017 - 18 2016 - 17 Earning: Export Outgo: Imports Outgo on repayment of unsecured loan Nil Nil Nil Nil Nil Nil

FORM A

A. POWER & FUEL CONSUMPTION1. ELECTRICITY:a) Chhattisgarh State Electricity BoardUnits (KWH in lacs)Total Amount (Rs. in lacs) Rate/KWH (In Rs.)b) Own Generationi) Through Diesel (KWH in lacs)ii) Through Steam Turbine Generator2. Coal:a) Grade E (ROM)Quantity (MT)Total Cost (Rs. in lacs)Average rateb) ROM (Washery)Quantity (MT)Total Cost (Rs. in lacs) Average rate3. RICE HUSKQuantity (MT)Total Cost (Rs. in lacs) Average rate4. CONSUMPTION PER UNIT OF PRODUCTIONElectricity (KWH/MT) Coal/Husk (MT/MT) 2017-18 2016-17

0.414.6011.36

0.446.5815.01 NILFORM BTECHNOLOGY ABSORPTION :-I. RESEARCH AND DEVELOPMENT (R & D)Specific areas in which the Company carried out R & D :a) Installed Basis Weight Control Valve at paper machine.b) Fresh water consumption further reduced by recycling the machine back water at couch pit dilution, machine and pulp mill vacuum pumps.c) Installed 2 Nos. sludge press. Further we are going to install additional treatment before primary clarifier.d) Install ESP in power plant boiler.e) Further to reduce fresh water consumption, machine back water used in all vacuum pumps sealing water instead of fresh water.f) Installed black liquor recovery plant at ETP. 2nd filter press was commissioned.

Benefits derived as a result of above R & D :a) Control over the grammage variation of paperb) Fresh water consumption reduced and ETP load minimizedc) Reduced the SS load in primary clarifier also reduced the COD & BOD load.d) Emission in the air is negligible and maintains all emission parameters.e) Reduce fresh water consumption.f) Minimise black liquor storage problem and recovered lignin sludge for using as fuel alongwith coal in boiler.Future Plan of action:a) To improve quality of paper further to increase market share in printing segment.b) To install slotted pressure screen in paper machine to minimize dirt & specks and improve the paper cleanliness.c) To install Waste Paper Street with deinking facility for which black liquor and effluent load reduced.d) To install 1 no. B-2 thickness in machine back water system for recovery of black water fiber and reuse the back water.e) Installation of ESP in power plant boiler-reduce the Air pollution load in ambient.f) Minimum use of fresh water and recycling of such water.Expenses on R & D :a) Capital The development work is carried byb) Recurring the concerned department on anc) Total ongoing basis. The expenses andd) Total R & D expenditure the cost of assets are grouped under As a % of total turnover the respective heads.II. Technology absorption, adaptation and innovation :1. Efforts made towards technology absorption, adaptation and innovation:- Use of rice husk and low cost coal was introduced.2. Benefits derived as a result of above effortsThis will result in reduction in over all cost of coal consumption.

Annexure 3Form No. MGT-9EXTRACT OF ANNUAL RETURN as on the financial year ended on 31st March, 2018 of AGIO PAPER & INDUSTRIES LIMITED [Pursuant to Section 92(1) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS :

CIN L21090WB1984PLC037968Registration Date 20.09.1984Name of the Company Agio Paper & Industries Ltd.Category / Sub-Category of the Company Company having share capitalAddress of the Registered Office and contact details 41A, AJC Bose Road, Suit No. 505, Kolkata - 700017Tel No. : 033 6628 6654Whether listed company YesName, Address and contact details of Registrar & Transfer Agents (RTA), if any Maheshwari Datamatics Pvt. Ltd.23, R. N. Mukherjee Road, 5th Floor, Kolkata - 700001 Tel No. : 033 2248 2248II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANYAll the business activities contributing 10% or more of the total turnover of the company shall be stated :-

Sl No. Name and Description of main products / services NIC Code of the Product / service % to total turnover of the company1. Writing & Printing Paper 1701 Nil

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 Section1. None2.

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 as on 01.04.2017 No. of Shares held at the end of the year as on 31.03.2018 %Change during the year Demat Physical Total % of TotalShares Demat Physical Total % of TotalShares A.

Promoters 1) Indiana) Individual / HUF b) Central Govt. c) State Govt (s) d) Bodies Corp. e) Banks / FII f) Any Other... Sub-total (A) (1)
:- 2) Foreign NRIs-Individuals b) Other Individuals c) Bodies Corp. d) Banks / FII e) Any Other.... Sub-total (A) (2) :- Total shareholding of Promoter (A) = (A)(1)+(A)(2) 108963

2938194

3047157

7195868

7195868

10243025 -

-

-

-

-

- 108963

2938194

3047157

7195868

7195868

10243025 0.6757

18.2209

18.8966

44.6244

44.6244

63.5210 115468

2938194

3053662

7195868

7195868

10249530 -

-

-

-

-

- 115468

2938194

3053662

7195868

7195868

10249530 0.7161

18.2209

18.9370

44.6244

44.6244

63.5614

0.0404

0

0.0404

0

0

0.0404B. Public Shareholding1) Institutionsa) Mutual Fundsb) Banks / FIC Central Govt.d) State Govt(s)e) Venture Capital Fundsf) Insurance Companiesg) Fllsh) Foreign Venture Capital Fundsi) Others (specify)Sub-total (B)(1) :-2) Non-Institutionsa) Bodies Corp.i) Indianii) Overseasb) Individualsi) Individuals shareholders holding nominal share capital upto Rs.1 lakhii) Individual shareholders holding nominal share capital in excess of Rs. 1 lakhc) Others (specify) TrustsCustodians / Clearing member NRISub-total(B)(2) :-Total Public Shareholding (B)=(B)(1)+(B)(2)C. Shares held by Custodian for GDRs & ADRsGrand Total (A+B+C) - 6800 6800 0.0422 - 6800 6800 0.0422 Nil 100 200 300 0.0019 100 200 300 0.0019 Nil

100

7000

7100

0.0441

100

7000

7100

0.0441

Nil 314389 22150 336539 2.0870 294954 22150 317104 1.9665 -0.1205 1098878 758393 1857271 11.5177 1100228 755503 1855731 11.5081 -0.0

(ii) Shareholding of Promoters

Sl No. 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/ emcumbered to total shares No. of Shares % of total Shares of the

company % of Shares Pledged/ encumbered to total shares

1 Murari Lal Jalan 6445868 39.9734 Nil 7195868 44.6244 Nil 4.65112 Renu Jalan 108963 0.6757 Nil 108963 0.6757 Nil Nil34 Arrow Syntex Pvt. Ltd.Ankit
 Jalan 29381940 18.22090 NilNil 29381946505 18.22090.0403 NilNil Nil0.0403 Total 8743025 54.219 9493025 58.870 (iii) Change in Promoters' Shareholding (please specify, if there is no change)Sl.No. Shareholding at the beginning of the year Cumulative Shareholding during the year No of shares % of total shares of the company No. of shares % of total shares of the company At the beginning of the year Murari Lal JalanRenu JalanArrow Syntex Pvt. Ltd.Ankit Jalan 719586810896329381940 44.62440.675718.22090 7195868 108963291381946505 ---0.0403 Data wise Increase / Decrease in Promoters Share holding during the Year specifying the reasonsfor increase / decrease (e.g. allotment / transfer/ bonus / sweat equity etc.) 30/12/2017Ankit Jalan(Acquisition of shares)

6505

0.0403

6505

0.0403 At the end of the year Murari Lal JalanRenu JalanArrow Syntex Pvt. Ltd.Ankit
 Jalan 719586810896329381946505 44.62440.675718.22090.0403 (iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs) :Sl.No. For Each of the Top 10 Shareholders Shareholding at the beginning of the year Shareholding at the end of the year No of shares % of total shares of the company No. of shares % of total shares of the company1. Anand Purohit 1500000 9.3021 1500000 9.30212. Bharat Mekani 1500000 9.3021 1500000 9.30213. Subramanian P 149340 0.9261 164590 1.02074. Brownia Business Ltd 100000 0.6201 100000 0.62015. Mili Consultants & Investment Pvt. Ltd. 83348 0.5169 83348 0.51696. Manish Singh 11105 0.0689 41900 0.25987. Abhay Krishi Udyog Pvt Ltd 64525 0.4001 64525 0.40018. Dinesh Kumar Muktilal Paldiwal 45290 0.2809 45290 0.28099. Rekha Khetawat 41852 0.2595 41852 0.259510. Custodian (Special Court) A/c Rasila Mehta/Sudhir S Mehta 0 0 39500 0.2450

(v) Shareholding of Directors and Key Managerial Personnel :

Sl.No. For Each of the Directors and KMP 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 companyMr. Ankit Jalan At the beginning of the year 0 0 6505 0.0403 Data wise Increase / Decrease in Share holding during the year specifying the reasonsfor increase / decrease (e.g. allotment / transfer/ bonus / sweat equity etc.)

30.12.2017

- - 6505 0.0403 At the end of the year V. INDEBTEDNESSIndebtedness of the Company including interest outstanding / accrued but not due for payment

Secured Loans excluding Deposits Unsecured Loans Deposits Total IndebtednessIndebtedness at the beginning of the financial year i) Principal Amount - 8,84,00,000 17,00,268 9,01,00,268ii) Interest due but not paid - - -iii) Interest accrued but not due - - -Total (i+ii+iii) - 8,84,00,000 17,00,268 9,01,00,268Change in Indebtedness during the financial year • Addition - - • Reduction - (4700000) (38,130) 47,38,130Net Change - (4700000) (38130) (4738130)Indebtedness at the end of the financial year i) Principal Amount - 8,37,00,000 16,62,138 8,53,62,138ii) Interest due but not paid - - -iii) Interest accrued but not due - - -Total (i+ii+iii) - 8,37,00,000 16,62,138 8,53,62,138

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL A. Remuneration to Managing Director, Whole-time Directors and/or Manager :

Sl.No. 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 :

Sl.No. Particulars of Remuneration Name of Directors Total Amount 1. Independent Directors • Free for attending board / committee meetings ----- • Commission ----- • Others, please specify ----- Total (1) ----- 2. Other Non-Executive Directors • Free 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

Sl.No. Particulars of Remuneration Key Managerial Personnel CEO Company Secretary 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 -

-- 3,94,375

82,808- 2,29,500

10500- 6,23,875

93,308-2 Stock Option ----- 3 Sweat Equity ----- 4 Commission- as % of profit- others, specify.... ----- 5 Others, please specify ----- Total 4,77,183 2,40,000 7,17,183 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 None Penalty Punishment Compounding B. DIRECTORS None Penalty Punishment Compounding C. OTHER OFFICERS IN DEFAULT None Penalty Punishment Compounding Annexure 4 Information pursuant to Rule, 5 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 as amended displaying the names of the top ten employees in terms of remuneration drawn:

Sr. No. Name of employees Designation Remuneration (Rs.) 1. Saikat Ghosh Company Secretary 4771832. Rashmi Ranjan Debata CFO 2400003. Manjur Ali Manager -Accounts 2243004. Malay Chakrabarty Executive-Accounts 1846365. Manoj Giri Electrician 1261706. Nand Kumar Chandravanshi Executive Raw Material 67,8567. Krishna Kumar Singh Shift Incharge 1279838. Christopher David Office Assistant 812399. Kamalesh Bose Office Assistant 10488010. Ashok Kumar Dubey Executive Purchase 65935

CORPORATE GOVERNANCE

COMPANY'S PHILOSOPHY ON CORPORATE GOVERNANCE The company Corporate Governance is to put in place a system of checks and balances for the benefit of all stakeholders. It rests on the four cornerstones of fairness, transparency, accountability and responsibility. It extends beyond corporate law and encompasses the entire spectrum of functioning of a Company. The Corporate Governance is about commitment to values and integrity in directing the affairs of the Company and it is a collective responsibility of each of the three pillars of an enterprise - the board of directors, shareholders and management. The Company believes and is committed to and always strives for excellence through adoptions of good corporate governance which are founded upon the core values of adherence to the ethical business practices, delegations, responsibilities and accountabilities, honesty and transparency, empowerment, independent monitoring and environmental consciousness in the functioning of the management and the Board; true, complete and timely disclosures and compliance of law, ultimately resulting in maximizing shareholders' value and protecting the interest of the other stakeholders. BOARD COMPOSITION Size and Composition of Board of Directors Board of Directors i. The Company has 4 Directors of which 1 is an Executive Director and 3 are Non-Executive and Independent Directors and also a woman director who falls in the category of Non-Executive and independent director. The composition of the Board is in conformity with erstwhile clause 49 of the listing Agreement as well as regulation 17 of the SEBI (Listing Obligations and Disclosures) Regulations, 2015 requirements. ii. The names and categories of the Directors on the Board, their attendance at Board Meetings held during the year and the number

of Directorships and Committee Chairmanship /Memberships held by them in other companies is given below. Other directorships do not include alternate directorships, directorships of Private Limited Companies, section 8 companies, and of companies incorporated outside India. Chairmanship / Membership of Board Committees include only Audit committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee. Name of the Director Category Attendance Particulars No. of Directorship and other committee Membership/Chairmanship No. of shares held in the Company as on 31.03.2018 Board Meeting Last AGM Directorship Committee

Membership Chairmanship Mr. Ankit Jalan Executive Director, CEO 10 Yes 1 1 Nil 6505 Mr. Sheo Shankar Joshi* Independent Director 10 No Nil Nil Nil Nil Mr. Kamal Kumar Khetawat Independent Director 10 Yes 1 1 2 Nil Mrs. Mohini Agarwal Independent Director 2 No Nil 1 Nil Nil Neeraj Kichlu# Independent Director 2 No Nil 1 Nil Nil

*Resigned from the post of Director with effect from 21st March, 2018. His positions in the Committees of the Board also ceased from that date. #Appointed as Additional Non-Executive Independent Director with effect from 21st March, 2018.

None of the present directors are "Relative" of each other as defined in section Section 2 (77) of companies act, 2013 and Rule 4 of the companies (Specification of definitions details) Rule 2014. Thirteen Board Meetings were held during the year and the gap between two meetings did not exceed four months. The dates on which the Board Meetings were held are as follows : 29th April, 2017 - 13th July 2017 - 25th September, 2017 - 04th May, 2017 - 04th August, 2017 - 02nd November, 2017 - 30th May 2017 - 04th September, 2017 - 14th November, 2017 - 12th June, 2017 - 14th September, 2017 - 10th February, 2018 - 21st March, 2018. During the year, information as mentioned in part A of schedule II of SEBI (Listing Obligations and Disclosures) Regulations, 2015 requirements has been placed before the Board for its consideration. The company issued formal letters of appointment to Independent directors in the manner as provided in the Companies Act, 2013. The terms and conditions of appointment are disclosed on the website of the company. The company has formulated a policy to familiarise the independent directors with the company, their roles, rights, responsibilities in the company, nature of the industry in which the company operates, business model of the company, etc., through various programmes. The details of such familiarisation programmes are disclosed in the website of the company at the following link <http://www.agiopaper.com/Compliance.html>. Code of Conduct for Board members and Senior Management The Board of Directors has laid down the code of conduct for all the Board members and members of the Senior Management of the Company. Additionally all independent directors of the company shall be bound by duties of independent directors as set out in the Companies Act, 2013 read with the Schedules and Rules thereunder. All the Board members and Senior Management personnel have affirmed compliance with the code of conduct. The Code of Conduct is available on the website of the company. BOARD COMMITTEES The terms of reference of Board Committees are determined by the Board from time to time. Presently the Company has three committees i.e Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee. All the decisions pertaining to the constitution of the Committees, appointment of members, and fixing of terms of reference for committee members are taken by the Board of Directors. Details on the role and composition of these committees, including the number of meetings held during the financial year and the related attendance, are provided below: AUDIT COMMITTEE The audit committee was reconstituted in accordance with the provisions of Companies Act, 2013 and erstwhile clause 49 of listing agreement at a board meeting held on 26.09.2014. The committee continues to perform its tasks under the companies Act, 2013 as well as newly introduced SEBI (Listing Obligations and Disclosures) Regulations, 2015. The major tasks performed by the audit committee may be grouped under the following heads: Statutory audit, internal audit, reporting and other aspects. i. The Audit Committee of the Company is entrusted with the responsibility to supervise the Company's internal controls and financial reporting process. The Committee acts as a link between the Management, Auditors and the Board of Directors of the Company and has full access to the financial Information. ii. Oversight of the company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible and ensuring timely submission to statutory authorities. iii. Reviewing the Management Discussion & Analysis of financial and operational performance. iv. Reviewing, with the management, the quarterly financial statements and annual financial statements and auditor's report thereon before submission to the board for approval. v. Review the adequacy and effectiveness of the company's system and internal control. vi. Evaluation of internal financial controls and risk management systems. vii. To review the functioning of the Whistle Blower mechanism. Audit & other duties. i. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern. ii. Discussion with internal auditors of any significant findings and follow up there on. iii. Review and recommend to the Board the appointment/re-appointment of the Statutory Auditors and internal Auditors considering their independence and effectiveness and their replacement and removal. iv. To recommend to the Board the remuneration of the Statutory Auditors and internal auditors. v. To grant approval for related party transactions which are in the ordinary course of business and on an arms length pricing basis and to review and approve such transactions subject to the approval of the Board. Composition of Audit Committee and attendance of each Director during the meetings held in financial year 2017-18 are given below: Name Status Category No of Meetings Attended during the year 2017-18 Mr. Kamal Kumar Khetawat Chairman Non Executive & Independent Director 6 Mr. Ankit Jalan Member Executive Director 6 Mr. Sheo Shankar Joshi* Member Non Executive & Independent Director 6 Mr. Neeraj Kichlu# Member Non Executive & Independent Director 0 * Vacated as a member from the Committee w.e.f. 21.03.2018. # Appointed as Additional Non-Executive Independent Director w.e.f. 21.03.2018

Six Audit Committee meetings were held during the year and the gap between two meetings never exceeded four months. The dates on which such meetings were held are as follows:- 29th April, 2017 - 3rd July, 2017 - 04th Sept, 2017 - 14th Sept, 2017 - 14th Nov, 2017 - 10th Feb, 2018 The company secretary acts as the secretary to the committee. NOMINATION AND REMUNERATION COMMITTEE The remuneration committee was renamed and reconstituted as Nomination and Remuneration Committee at a board meeting held on 26.09.2014. The committee continues to perform its tasks under the companies Act, 2013 as well as newly introduced SEBI (Listing Obligations and Disclosures) Regulations, 2015. The major tasks performed by the audit committee may be grouped under the following heads: The terms of reference of the committee are as follows: 1. Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration of the directors, key managerial personnel and other employees; 2. Formulation of criteria for evaluation of Independent Directors and the Board; 3. Devising a policy on Board diversity; 4. Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the Board their appointment and removal. The remuneration policy as adopted by the company envisages payment of remuneration according to qualification, experience and performance at different levels of the organization. The workers at the factory as well as those rendering clerical, administrative and professional services are suitably remunerated according to the industry norms. Although no remuneration is paid to any director at present the company retains the option to do so in future. As and when it is done it shall be revealed in the report. The committee meeting was held on 21.03.2018 and the committee meeting was chaired during the year by Mr. Kamal Kumar Khetawat who has been appointed as chairman. The details of the composition of the Remuneration Committee are as under:

NAME Status CATEGORY No. of meeting during the year 2017-18 Held Attended Mr. Kamal Kumar Khetawat Chairman Non-Executive & Independent Director 1 1 Mr. Sheo Shankar Joshi* Member Non-Executive & Independent Director 1 1 Mrs. Mohini

Agarwal Member Non-Executive & Independent Director 1 1Mr. Neeraj Kichlu# Member Non- Executive & Independent Director 1 0*Ceased to be a member of the Committee w.e.f. 21.03.2018#Became a member of the Committee w.e.f. 21.03.2018

STAKEHOLDERS RELATIONSHIP COMMITTEEThe Shareholders / Investors Grievance committee was renamed and reconstituted as Stakeholders Relationship Committee at a board meeting held on 26.09.2014. The committee continues to perform its tasks under the companies Act, 2013 as well as newly introduced SEBI (Listing Obligations and Disclosures) Regulations, 2015. The major tasks performed by the audit committee may be grouped under the following heads:
The Committee performs following functions :i)?- Transfer/Transmission of sharesi)?- Issue of Duplicate Share Certificates.i)?- Review of Share dematerialization and rematerialization.i)?- Monitoring the expeditious Redressal of Investor Grievances.i)?- Monitoring the performance of company's Registrar & Transfer Agent.i)?- All other matters related to the shares.The committee meeting was held on 21.03.2018 and the committee meeting was chaired during the year by Mr. Kamal Kumar Khetawat who has been appointed as chairman. The details of the composition of the Remuneration Committee are as under: The details of composition of the Committee are as under:

NAME	Status	CATEGORY	No. of meeting during the year 2016-17	Held	Attended
Mr Kamal Kumar Khetawat	Chairman	Non-Executive & Independent Director	1	1	1
Mr Ankit Jalan	Member	Executive Director	1	1	1
Mr Sheo Shankar Joshi	Member	Non-Executive & Independent Director	1	1	1
Mr. Neeraj Kichlu	Member	Non-Executive & Independent Director	1	0	0

*Ceased to be a member of the Committee w.e.f. 21.03.2018# Appointed as Additional Non-Executive Independent Director w.e.f. 21.03.2018Mr. Saikat Ghosh, Former Company Secretary was the Compliance Officer during the year under review. He performed the functions of monitoring the complaints received vis-à-vis share transfer and other related processes and reported them to the Board. He also carried out his responsibility as liaison officer with the investors and regulatory authorities, such as SEBI, Stock Exchanges, Registrar of Companies, R.B.I in respect of implementing laws rules and regulations, and directives of such authorities concerning investor service and complaints.No complaints were received from the shareholders during the year.**INDEPENDENT DIRECTORS' MEETING**During the year under review, the Independent Directors met on March 31, 2018, inter alia to discuss:i. review the performance of non-independent directors and the Board as a whole;ii. review the performance of the Chairperson of the company, taking into account the views of executive directors and non-executive directors;iii. assess the quality, quantity and timeliness of flow of information between the company management and the Board that is necessary for the Board to effectively and reasonably perform their duties.**FORMULATION OF POLICY FOR SELECTION AND APPOINTMENT OF DIRECTORS AND THEIR REMUNERATION**The Nomination and Remuneration Committee discussed and thereafter decided upon the policy for selection of appointment of directors and their remuneration. The highlights of this policy are as follows:1. Criteria of selection of Non Executive Directorsa. The Non Executive Directors shall be of high integrity with relevant expertise and experience so as to have a diverse Board with Directors having expertise in the fields of manufacturing, marketing, finance, taxation, law, governance and general management.b. In case of appointment of Independent Directors, the Committee shall satisfy itself with regard to the independent nature of the Directors vis-à-vis the Company so as to enable the Board to discharge its function and duties effectively.c. The Committee shall ensure that the candidate identified for appointment as a Director is not disqualified for appointment under Section 164 of the Companies Act, 2013.d. The Committee shall consider the following attributes / criteria, whilst recommending to the Board the candidature for appointment as Director.i. Qualification, expertise and experience of the Directors in their respective fields;ii. Personal, Professional or business standing;iii. Diversity of the Board.e. In case of re-appointment of Non Executive Directors, the Board shall take into consideration the performance evaluation of the Director and his engagement level.2. RemunerationThe Non Executive Directors shall be entitled to receive remuneration by way of sitting fees for participation in the Board / Committee meetings and commission as detailed hereunder:i. A Non Executive Director shall be entitled to receive sitting fees for each meeting of the Board or Committee meeting attended by him/her at his/her discretion of such sum as may be approved by the Board of Directors within the overall limits prescribed under the Companies Act, 2013 and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014;ii. The Committee may recommend to the Board, the payment of commission on uniform basis, to reinforce the principles of collective responsibility of the Board.iii. The payment of such commission would be at the discretion of board only and shall not exceed 1% of the net profit of the Company;

iv. The Independent Directors of the Company shall not be entitled to participate in the Stock Option Scheme of the Company, if any, introduced by the Company.3. Managing Director & Whole Time Director - Criteria for selection / appointmentFor the purpose of selection of the Managing Director or Whole Time Director the Committee shall identify persons of integrity who possess relevant expertise, experience and leadership qualities required for the position and shall take into consideration recommendation, if any, received from any member of the Board.The Committee will also ensure that the incumbent fulfills such other criteria with regard to age and other qualifications as laid down under the Companies Act, 2013 or other applicable laws.Remuneration for the Managing Director or Whole Time Directori. At the time of appointment or re-appointment, the Managing Director or Whole Time Director may be paid such remuneration as may be mutually agreed between the Company (which includes the nomination & Remuneration Committee and the Board of Directors) and the Managing Director or Whole Time Director within the overall limits prescribed under the Companies Act, 2013.ii. The remuneration shall be subject to the approval of the Members of the Company in General Meeting.iii. The remuneration of the Managing Director or Whole Time Director may be broadly divided into fixed and variable components. The fixed component shall comprise salary, allowances, perquisites, amenities and retiral benefits. The variable component shall comprise performance bonus.iv. In determining the remuneration (including the fixed increment and performance bonus) the Committee shall ensure / consider the following:a. the relationship of remuneration and performance benchmarks is clear;b. balance between fixed and incentive pay reflecting short and long term performance objectives, appropriate to the working of the Company and its goals;c. responsibility required to be shouldered by the Managing Director or Whole Time Director, the industry benchmarks and the current trends.**REMUNERATION POLICY FOR THE SENIOR MANAGEMENT EMPLOYEES**I. In determining the remuneration of the Senior Management Employees (i.e. KMPs and senior officers just below the board level) the Committee shall ensure / consider the following:i. the relationship of remuneration and performance benchmark is clear;ii. the balance between fixed and incentive pay reflecting short and long term performance objectives, appropriate to the working of the Company and its goals;iii. the remuneration is divided into two components viz. fixed component comprising salaries, perquisites and retirement benefits and a variable component comprising performance bonus;iv. the remuneration including annual increment and performance bonus is decided based on the criticality of the roles and responsibilities, the Company's performance vis-à-vis the annual budget achievement, individuals performance and current compensation trends in the market.II. The Managing Director or Whole Time

Director will carry out the individual performance review based on the standard appraisal matrix and shall take into account the appraisal score card and other factors and thereafter shall recommend the annual increment and performance incentive to the Committee for its review and approval. PERFORMANCE EVALUATION Pursuant to the provisions of the Companies Act, 2013 and SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, a separate exercise was carried out to evaluate the performance of individual Directors including the Chairman of the Board who were evaluated on parameters such as level of engagement and contribution and independence of judgment thereby safeguarding the interest of the Company. The performance evaluation of the Independent Directors was carried out by the entire Board. The

performance evaluation of the Chairman and the Non Independent Directors was carried out by the Independent Directors. The board also carried out annual performance evaluation of the working of its Audit, Nomination and Remuneration as well as stakeholder relationship committee. The Directors expressed their satisfaction with the evaluation process.

RELATED PARTY TRANSACTION There were no material contracts or arrangements entered into by the company in accordance with provisions of section 188 of the Companies Act, 2013. All Related Party Transactions whenever it occurs are placed before the Audit Committee as also the Board for approval. Suitable disclosure as required by the Accounting Standards (AS18) has been made in the notes to the Financial Statements. The Board has approved a policy for related party transactions which has been uploaded on the Company's website.

POLICY FOR PRESERVATION OF DOCUMENTS In accordance with regulation 9 of SEBI (Listing Obligations and Disclosures) Regulations, 2015 the board has during the year adopted a policy for preservation of documents which has been uploaded on the website of the company.

POLICY FOR DETERMINATION OF MATERIALITY OF THE DISCLOSURE OF EVENTS & INFORMATION In accordance with regulation 30 (4) of SEBI (Listing Obligations and Disclosures) Regulations, 2015 a policy has been adopted regarding disclosures of any events or information which, in the opinion of the board of directors is material and the same is also available on the website of the company.

ARCHIVAL POLICY In accordance with regulation 30 (8) of SEBI (Listing Obligations and Disclosures) Regulations, 2015 an archival policy has been adopted which has also been uploaded on the website of the company.

WHISTLE BLOWER POLICY The company had earlier in accordance with requirement of Companies Act, 2013 and erstwhile clause 49 of listing agreement with stock exchange drafted and adopted a whistle blower policy and which is available in the website of the company. Further in accordance with requirement of Para C 10 (c) of SEBI (Listing Obligations and Disclosures) Regulations, 2015 affirmation is also given that no personnel has been denied access to audit committee.

Disclosures The company has always ensured fair code of conduct and maintained transparency. There were no instances of non-compliance by the company, penalties, strictures imposed on the company by Stock Exchange or SEBI or any statutory authority, on any matter related to capital markets, during the last three years. The company has ensured compliance with requirements specified in regulation 17 and 27 and clauses (b) to (i) of sub regulation (2) of regulation 46 of SEBI (Listing Obligations and Disclosures) Regulations, 2015. Compliances, rules & regulations as laid down by various statutory authorities has always been observed by the company since such change over both in letter as well as in spirit. The Board has obtained certificates/disclosures from key management personnel confirming they do not have any material financial and commercial interest in transactions with the company at large.

Compliance with Accounting Standards In the preparation of the financial statements, the Company has followed the Accounting Standards notified pursuant to Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provision of the Companies Act, 2013 read with General Circular 8/2014 dated April 04, 2014, issued by the Ministry of Corporate Affairs. The significant accounting policies which are consistently applied have been set out in the Notes to the Financial Statements.

GENERAL BODY MEETING The details of last three Annual General Meeting of the Company held are given below :

Financial Year	Location of the Meeting	Date	Time
2014 - 2015	Bengal National Chamber of Commerce & Industry, 23, R. N. Mukherjee Road, Kolkata - 700 001	30.05.2015	10.30 A.M.
2015 - 2016	Bengal National Chamber of Commerce & Industry, 23, R. N. Mukherjee Road, Kolkata - 700 001	13.06.2016	10.30 A.M.
2016 - 2017	Bengal National Chamber of Commerce & Industry, 23, R. N. Mukherjee Road, Kolkata - 700 001	10.07.2017	10.30 A.M.

Ten special resolutions were passed during the last three Annual General Meetings. No resolution was passed through postal ballot last year.

CEO/CFO CERTIFICATION As required under regulation 17(8) read with schedule II of part B of SEBI (Listing Obligations and Disclosures) Regulations, 2015 Mr. Ankit Jalan, Executive Director as well as CEO and Mr. Rashmi Ranjan Debata -CFO certify to the Board that: a) The financial statements and the Cash Flow Statement for the year have been reviewed and to the best of their knowledge and belief: (i) these statements do not contain any untrue statement of material fact, have not omitted any material fact and do not contain any statement that is misleading; (ii) these statements together present a true and fair view of the company's affairs and are in compliance with existing accounting standards applicable laws and regulations. b) To the best of their knowledge and belief no transactions entered into by the company during the year are fraudulent, illegal or violate the Company's code of conduct. c) They accept responsibility for establishing and maintaining internal controls for financial reporting and that they have evaluated the effectiveness of internal control systems of the company pertaining to financial reporting. d) They have indicated to the auditors and the Audit Committee: i) Significant changes in the internal control over financial reporting during the year; ii) Significant changes in accounting policies during the year and that the same has been disclosed in the notes to the financial statements; and iii) There have been no instances of significant fraud either by the management or an employee having a significant role in the Company's internal control system of financial reporting.

MEANS OF COMMUNICATION 29. Annual Reports in respect of each financial year are mailed to all shareholders in June/July of each calendar year. However, during the previous year it was done during month of May. Each Report contains the annual accounts of the company in respect of the financial year with the Directors' and Auditors' Reports. Also included in each Annual Report is the Notice convening the annual general meeting, the financial year's Corporate Governance Report and the cash flow statement together with the corresponding reports of the auditors. The financial results of the company were officially released or would be released in accordance with the following schedule:

Sl no.	Nature of Communication	Media used for Publication	Date of Publication/ Proposed date of Publication	Forwarded/to be forwarded to
1	Quarterly Un-audited Financial Statements (1st Quarter 2016-17)	Newspaper	15.09.2017	14.09.21072 Half -yearly Un-audited Financial Statements (2nd Quarter 2016-17)
2	Quarterly Un-audited Financial Statements (3rd Quarter 2016-17)	Newspaper	11.02.2018	10.02.20184 Annual Audited Financial Results for the financial year
3	Annual Audited Financial Results for the financial year	Newspaper	26.05.2018	25.05.2018

The quarterly, half-yearly and annual financial results were/will be published in eminent daily news

papers like Business Standard and Ekdin and also displayed on Company's website www.agiopaper.com. SHAREHOLDER INFORMATION Registered Office 41A, AJC Bose Road Suite No. 505, Kolkata - 700 017 Telephone No. - (033) 6628-6654 Fax No. - (033) 4022-5999 Email: ho@agiopaper.com Email: redressal@agiopaper.com

PARTICULARS OF DIRECTORS APPOINTED / REAPPOINTED As required under of SEBI (Listing Obligations and Disclosures) Regulations, 2015, the details of membership of the Director and other relevant details in respect of Directors who are being recommended for reappointment are given hereunder:

Name of the Director Age Qualification Experience Directorship in other Public Limited Companies Mr. Ankit Jalan 34 MBA-Finance Mr Ankit Jalan has graduated with Bachelor of science in Business Management from the U.S.A. His area of specialization is finance and heads the finance division of the company. Bengal Orion Financial Hub Ltd. Mr. Neeraj Kichlu 56 Graduate Mr. Neeraj Kichlu is a Graduate having vast experience in the field of trade and commerce. He has vast knowledge of the Domestic and Foreign Trade. Bengal Orion Financial Hub Ltd. Registrar and Transfer Agent Shareholders may contact the Company's Registrar and Share Transfer Agent (for both physical and demat segments) at the following address for any assistance regarding dematerialization of shares, share transfers, transmission, change of address, non-receipt of annual report and any other query relating to the shares of the Company: Maheshwari Datamatics Private Limited 23, R. N. Mukherjee Road, 5th Floor, Kolkata - 700 001 Telephone No: (033) 2243-5809 / 2248-2248 E Mail: mdpldc@yahoo.com Shareholders holding shares in electronic mode should address all their correspondence to their respective Depository Participant. Plant Location Village - Dhenka Post - Darrighat, Masturi District - Bilaspur Chhatisgarh - 495 551 Telephone: +91 7752 257010 Compliances Mandatory Requirements The Company has fully complied with the applicable mandatory requirements of SEBI (Listing Obligations and Disclosures) Regulations, 2015. As required by the Securities & Exchange Board of India (SEBI) quarterly audit of the Company's share capital is being carried out by M/S A.K Labh & Co. (CP No.: 3238, FCS : 4848) Company Secretaries with a view to reconcile the total share capital admitted with National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) and held in physical form, with the issued and listed capital. The Auditors' Certificate in regard to the same is submitted to BSE Limited. A secretarial audit report for the year 2017-18 carried out by M/s. Subhasish Bosu & Co. (CP No.: 11469, FCS: 7277), Company Secretaries is annexed to the Directors Report and forms a part of the Annual Report. Adoption of non-mandatory requirements under Listing Agreement The Board : Since the company does not have a non executive chairman it does not maintain such office. Shareholders Rights : The quarterly and half-yearly financial results are published in widely circulated dailies and also displayed on Company's website www.agiopaper.com. Hence, half yearly performance including summary of the significant events are not individually sent to the Shareholders. Audit Qualification : No Audit Qualifications are given by the Auditors in their Auditors Report. Separate posts of Chairman and CEO: There are no separate posts for Chairman and CEO. Reporting of Internal Auditor: The internal auditor reports to audit committee.

General Shareholders Information Annual General Meeting Date : 28th September, 2018 Day : Friday Time : 10.30 A.M. Venue : Bengal National Chamber of Commerce & Industry, 23, R. N. Mukherjee Road, Kolkata - 700 001 FINANCIAL CALENDAR Financial Year : 1st April to 31st March For the year ended 31st March, 2018, results were announced on: • August 2017 : First Quarter • November 2017 : Second Quarter • February 2018 : Third Quarter • May 2018 : Audited Results Book Closure The dates of book closure are from 22nd September, 2018 to 28th September, 2018 (inclusive of both days). No dividend recommended considering the closure of the factory of the company. Listing At present, the equity shares of the company are listed on the Bombay Stock Exchange Limited (BSE) and the Calcutta Stock Exchange Limited (CSE). The company has already applied for delisting for shares from the Calcutta Stock Exchange Limited. The company is regular in paying listing fees to Bombay Stock Exchange Ltd.

Stock Exchanges Stock Code Bombay Stock Exchange Ltd. 25th Floor, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001 Demat Segment - 516020 The Calcutta Stock Exchange Ltd. 7, Lyons Range, Kolkata 700 001 Demat Segment - 21021 SHARE TRANSFER SYSTEM The Company's shares are in demat mode. The shares received for transfer in physical mode are registered and returned within a period of 15 days from the date of receipt, if the documents are clear in all respect. Stock Market Data Bombay Stock Exchange Limited Market Price Data as compared to closing Sensex during 2017-2018 : MONTH HIGH (Rs) LOW (Rs) Close (Rs) No of Shares Traded No of Trades SENSEX Closing Apr-17 3.44 1.94 3.44 62536 89 29918.4 May-17 3.58 3.5 3.58 10789 30 31145.8 Jun-17 3.71 3.3 3.71 3482 13 30921.61 Jul

Distribution of Shareholding as on 31st March, 2018

Shareholding Holders	Percentage%	No of shares	Percentage%
Upto 500	71.15	92.45	06.10
501 to 1000	24.75	101.69	31.63
1001 to 2000	1.53	126.16	3.72
2001 to 3000	1.21	120.01	3.50
3001 to 4000	0.20	75.32	2.25
4001 to 5000	0.35	101.94	3.02
5001 to 10,000	0.28	109.32	3.22
10,001 to 30,000	0.41	219.29	6.53
30,001 to 100,000	0.28	141.66	4.28
Grand Total	100.00	1612.54	100.00

Shareholding pattern as on 31st March, 2018 Category Code Category Total Shares % of Share Capital A Shareholding of Promoter & Promoter

Group 1. Indian Promoters 3053662 18.9369 2. Foreign Promoters 7195868 44.6244 Sub - Total 10249530 63.5613B Public Shareholding 1. Institutions a. Mutual Funds / UTI 6,800 .0422 b. Financial Institutions / Banks 300 .0019 c. Central Govt. / State Govt. Nil Nil d. F.I.I Nil Nil 2 Non Institutions a. Bodies Corporate 317104 1.9665 b. Individual Holdingi. Nominal Share Capital up to Rs 1 Lakhii. Nominal Share Capital in excess of Rs. 1 Lakh 18557313636082 11.508122.5488 Non Resident Individual 9363 0.0581 Others 50490 0.3131 Sub Total 5875870 36.4387 Grand Total 16125400 100.00

Physical/NSDL/CDSL/Summary Report as on 31st March, 2018PARTICULARS HOLDERS SHARES PERCENTAGE
(%)PHYSICAL 4745 784653 4.87NSDL 1913 11576009 71.78CDSL 1038 3764738 23.35TOTAL 7696 16125400 100.0000

ADDRESS OF CORRESPONDENCEShareholders may contact:Mr. Ankit Jalan(Executive Director)Agio Paper & Industries Ltd.41A, AJC Bose Road Suite No. 505Kolkata - 700 017Telephone : (033) 6628 6654 E-mail : ho@agiopaper.comE-mail : redressal@agiopaper.com

TO WHOMSOEVER IT MAY CONCERNI, Ankit Jalan, the Executive Director and Chief Executive Officer of the Company, do hereby declare that all the Board Members and Senior Management personnel of the Company have affirmed their compliance on an annual basis with the Code of Conduct as laid down by the Company pursuant to the requirements of para D of Schedule V of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.Place: Kolkata Ankit JalanDate: 25th August, 2018 Executive Director

(DIN: 02577501)

SECRETARIAL AUDITORS CERTIFICATE OF COMPLIANCES WITH THE CORPORATE GOVERNANCE REQUIREMENT UNDER PART-E OF SCHEDULE-V [Read with Regulations 34(3) and 53(f)] OF SEBI (LODR) REGULATIONS, 2015

TO THE MEMBERS OFAGIO PAPER & INDUSTRIES LIMITED

I have examined the compliance of conditions of Corporate Governance by Agio Paper & Industries Limited (“the Company”), for the year ended on March 31, 2018, as stipulated in:

Regulations 17 to 27, Clauses (b) to (i) of sub-regulation (2) of Regulation 46 and para C of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Listing Regulations).

The Compliance of conditions of Corporate Governance is the responsibility of the management. Our examination was limited to procedure and implementation thereof, adopted by the Company for ensuring to compliance of the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In my opinion and to the best of my information and according to my examination of the relevant records and the explanations given to me and the representations made by the Management, I certify that the Company has complied in all material respects, with the conditions of Corporate Governance as stipulated in above mentioned Listing Agreements and the Listing Regulations as applicable.

We further state that such compliance is neither an assurance as to the future viability of the company nor the efficiency or effectiveness with which the management has conducted the affairs of the company.

For Subhasis Bosu & Co. Company Secretaries

Sd/-(Subhasis Bosu) CP NO: 11469 Membership No : F-7277

33/1, N. S. Road, Marshall House, 8th Floor, R.No.862 Kolkata-700001 The 16th Day of August 2018

Textual information (2)

Description of state of companies affair

1. SUMMARISED FINANCIAL HIGHLIGHTS (Rs. in Lacs) Current Year Previous Year
Gross Turnover and other receipts 1,87,365 17,97,905
Profit / (Loss) before Exceptional Items and Depreciation (1,75,37,974) (1,42,10,274)
Less: Exceptional Items 3,21,95,140
-Profit/(Loss) Before Depreciation (4,97,33,114) (1,42,10,274)
Less: Depreciation 16,77,307 19,42,262
Profit / (Loss) Before Tax (5,14,10,421) (1,61,52,536)
Less: Provision for taxation (5596) 79051
Profit / (Loss) After Tax (5,14,10,421) (1,61,52,536)

Textual information (3)

Details regarding energy conservation

A. CONSERVATION OF ENERGY Power: a) Efforts made for conservation of energy :- (i) By controlling process parameters. (ii) Replacement of high capacity motor. (iii) Installation of energy saving lamps wherever possible in plant and colony. (iv) Replacing old pumps & motors by high efficiency Pumps & low power consumption motors. (v) By changing process pipe line system. b) Additional investment and proposal, if any: (i) Self power generation unit to overcome power tripping and breakdown in supply from Chhattisgarh State Electricity Board (CSEB). (ii) For better efficiency of Boiler and pollution free emission we are installing Electro Static Precipitator (ESP) in power plant. c) Impact of above measures on consumption of energy : Saving in consumption of electricity & steam. d) Capital investment on energy conservation equipments Capital investments were incurred previously but nothing during the previous year

Textual information (4)

Details regarding technology absorption

TECHNOLOGY ABSORPTION :- I. RESEARCH AND DEVELOPMENT (R & D) Specific areas in which the Company carried out R & D : a) Installed Basis Weight Control Valve at paper machine. b) Fresh water consumption further reduced by recycling the machine back water at couch pit dilution, machine and pulp mill vacuum pumps. c) Installed 2 Nos. sludge press. Further we are going to install additional treatment before primary clarifier. d) Install ESP in power plant boiler. e) Further to reduce fresh water consumption, machine back water used in all vacuum pumps sealing water instead of fresh water. f) Installed black liquor recovery plant at ETP. 2nd filter press was commissioned.

Textual information (5)

Details regarding foreign exchange earnings and outgo

C. FOREIGN EXCHANGE EARNING AND OUTGO

(Rs. In Lacs) 2017 - 18 2016 - 17
Earning: Export Outgo: Imports Outgo on repayment of unsecured loan Nil Nil Nil Nil Nil Nil

Textual information (6)

Disclosures in director's responsibility statement

To the best of their knowledge and belief and according to the information and explanations obtained by them, your Directors make the following statements in terms of Section 134(3)(c) of the Companies Act, 2013:a) that in the preparation of the annual financial statements for the year ended March 31, 2018, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;b) that such accounting policies as mentioned in Notes to the Financial Statements have been selected and applied consistently and judgment and estimates have been made that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2018 and of the profit of the Company for the year ended on that date;c) that proper and sufficient care has been taken 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 fraud and other irregularities;d) that the annual financial statements have been prepared on a going concern basis;e) that proper internal financial controls were in place and that the financial controls were adequate and were operating effectively.f) that systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

Textual information (7)

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

Form No. MGT-9EXTRACT OF ANNUAL RETURN as on the financial year ended on 31st March, 2018 of AGIO PAPER & INDUSTRIES LIMITED [Pursuant to Section 92(1) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS :

CIN L21090WB1984PLC037968Registration Date 20.09.1984Name of the Company Agio Paper & Industries Ltd.Category / Sub-Category of the Company Company having share capitalAddress of the Registered Office and contact details 41A, AJC Bose Road, Suit No. 505, Kolkata - 700017Tel No. : 033 6628 6654Whether listed company YesName, Address and contact details of Registrar & Transfer Agents (RTA), if any Maheshwari Datamatics Pvt. Ltd.23, R. N. Mukherjee Road, 5th Floor, Kolkata - 700001 Tel No. : 033 2248 2248II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANYAll the business activities contributing 10% or more of the total turnover of the company shall be stated :-

S1 No. Name and Description of main products / services NIC Code of the Product / service % to total turnover of the company1. Writing & Printing Paper 1701 Nil

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 Section1. None2.

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 as on 01.04.2017 No. of Shares held at the end of the year as on 31.03.2018 %Change during the year Demat Physical Total % of TotalShares Demat Physical Total % of TotalShares A.

Promoters1) Indiana) Individual / HUFb) Central Govt.c) State Govt (s)d) Bodies Corp.e) Banks / FIf) Any Other...Sub-total (A) (1) :-2) Foreigna) NRIs-Individualsb) Other Individualsc) Bodies Corp.d) Banks / FIe) Any Other....Sub-total (A) (2) :-Total shareholding of Promoter(A) = (A)(1)+(A)(2) 108963

2938194

3047157

7195868

7195868

10243025 -

-

-

-

-

- 108963

2938194

3047157

7195868

7195868

10243025 0.6757

18.2209

18.8966

44.6244

44.6244

63.5210 115468

2938194

3053662

7195868

7195868

10249530 -

-

-

-

-

- 115468

2938194

3053662

7195868

7195868

10249530 0.7161

18.2209

18.9370

44.6244

44.6244

63.5614

0.0404

0

0.0404

0

0

0.0404B. Public Shareholding1) Institutionsa) Mutual Fundsb) Banks / FIC) Central Govt.d) State Govt(s)e) Venture Capital Fundsf) Insurance

Companies) Fllsh) Foreign Venture Capital Fundsi) Others (specify)Sub-total (B)(1) :-2) Non-Institutionsa) Bodies Corp.i) Indianii) Overseasb) Individualsi) Individuals shareholders holding nominal share capital upto Rs.1 lakhii) Individual shareholders holding nominal share capital in excess of Rs. 1 lakhc) Others (specify) TrustsCustodians / Clearing member NRIsSub-total(B)(2) :-Total Public Shareholding (B)=(B)(1)+(B)(2)C. Shares held by Custodian for GDRs & ADRsGrand Total (A+B+C) - 6800 6800 0.0422 - 6800 6800 0.0422 Nil 100 200 300 0.0019 100 200 300 0.0019 Nil

100
7000
7100
0.0441
100
7000
7100
0.0441
Nil 314389 22150 336539 2.0870 294954 22150 317104 1.9665 -0.1205 1098878 758393 1857271 11.5177 1100228 755503 1855731 11.5081 -0.0

(ii) Shareholding of Promoters

Sl No. 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/ emcumbered to total shares No. of Shares % of total Shares of the company % of Shares Pledged/ encumbered to total shares

1 Murari Lal Jalan 6445868 39.9734 Nil 7195868 44.6244 Nil 4.65112 Renu Jalan 108963 0.6757 Nil 108963 0.6757 Nil Nil34 Arrow Syntex Pvt. Ltd.Ankit Jalan 29381940 18.22090 NilNil 29381946505 18.22090.0403 NilNil Nil0.0403 Total 8743025 54.219 9493025 58.870 (iii) Change in Promoters' Shareholding (please specify, if there is no change)Sl.No. Shareholding at the beginning of the year Cumulative Shareholding during the year No of shares % of total shares of the company No. of shares % of total shares of the company At the beginning of the year Murari Lal JalanRenu JalanArrow Syntex Pvt. Ltd.Ankit Jalan 719586810896329381940 44.62440.675718.22090 7195868 108963291381946505 ---0.0403 Data wise Increase / Decrease in Promoters Share holding during the Year specifying the reasonsfor increase / decrease (e.g. allotment / transfer/ bonus / sweat equity etc.) 30/12/2017Ankit Jalan(Acquisition of shares)

6505

0.0403

6505

0.0403 At the end of the year Murari Lal JalanRenu JalanArrow Syntex Pvt. Ltd.Ankit

Jalan 719586810896329381946505 44.62440.675718.22090.0403 (iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs) :Sl.No. For Each of the Top 10 Shareholders Shareholding at the beginning of the year Shareholding at the end of the year No of shares % of total shares of the company No. of shares % of total shares of the company
 1. Anand Purohit 1500000 9.3021 1500000 9.30212. Bharat Mekani 1500000 9.3021 1500000 9.30213. Subramanian P 149340 0.9261 164590 1.02074. Brownia Business Ltd 100000 0.6201 100000 0.62015. Mili Consultants & Investment Pvt. Ltd. 83348 0.5169 83348 0.51696. Manish Singh 11105 0.0689 41900 0.25987. Abhay Krishi Udyog Pvt Ltd 64525 0.4001 64525 0.40018. Dinesh Kumar Muktilal Paldiwal 45290 0.2809 45290 0.28099. Rekha Khetawat 41852 0.2595 41852 0.259510. Custodian (Special Court) A/c Rasila Mehta/Sudhir S Mehta 0 0 39500 0.2450

(v) Shareholding of Directors and Key Managerial Personnel :

Sl.No. For Each of the Directors and KMP 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
 Mr. Ankit Jalan At the beginning of the year 0 0 6505 0.0403 Data wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer/ bonus / sweat equity etc.)

30.12.2017

- - 6505 0.0403 At the end of the year 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 - 8,84,00,000 17,00,268 9,01,00,268 ii) Interest due but not paid - - - iii) Interest accrued but not due - - - Total (i+ii+iii) - 8,84,00,000 17,00,268 9,01,00,268 Change in Indebtedness during the financial year • Addition - - • Reduction - (4700000) (38,130) 47,38,130 Net Change - (4700000) (38130) (4738130) Indebtedness at the end of the financial year i) Principal Amount - 8,37,00,000 16,62,138 8,53,62,138 ii) Interest due but not paid - - - iii) Interest accrued but not due - - - Total (i+ii+iii) - 8,37,00,000 16,62,138 8,53,62,138

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL A. Remuneration to Managing Director, Whole-time Directors and/or Manager :

Sl.No. 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 :

Sl.No. Particulars of Remuneration Name of Directors Total Amount
 1. Independent Directors • Free for attending board / committee meetings
 • Commission
 • Others, please specify
 Total (1)
 2. Other Non-Executive Directors • Free 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

Sl.No. Particulars of Remuneration Key Managerial Personnel CEO Company Secretary 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 -

-- 3,94,375

82,808- 2,29,500

10500- 6,23,875

93,308-2 Stock Option - - - -3 Sweat Equity - - - -4 Commission- as % of profit- others, specify.... - - - -5 Others, please specify - - - - Total 4,77,183 2,40,000 7,17,183VII. PENALTIES / PUNISHMENT / COMPOUNDING OF OFFENCES

Type Section of the Companies Act Brief Description Details of Penalty/ Punishment Compoundingfees imposed Authority [RD/NCLT/ COURT] Appeal made, if any (give Details)A. COMPANY NonePenalty Punishment Compounding B. DIRECTORS NonePenalty Punishment Compounding C. OTHER OFFICERS IN DEFAULT NonePenalty Punishment Compounding Annexure 4Information pursuant to Rule, 5 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 as amended displaying the names of the top ten employees in terms of remuneration drawn:

Sr. No. Name of employees Designation Remuneration (Rs.)1. Saikat Ghosh Company Secretary 4771832. Rashmi Ranjan Debata CFO 2400003. Manjur Ali Manager -Accounts 2243004. Malay Chakrabarty Executive-Accounts 1846365. Manoj Giri Electrician 1261706. Nand Kumar Chandravanshi Executive Raw Material 67,8567. Krishna Kumar Singh Shift Incharge 1279838. Christopher David Office Assistant 812399. Kamalesh Bose Office Assistant 10488010. Ashok Kumar Dubey Executive Purchase 65935

Textual information (8)

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

All Independent directors have given declaration that they meet the criteria of Independence as laid down under section 149(6) of the Companies Act, 2013 and regulation 16(b) of SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015.

Textual information (9)

Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [Text Block]

FORMULATION OF POLICY FOR SELECTION AND APPOINTMENT OF DIRECTORS AND THEIR REMUNERATION
The Nomination and Remuneration Committee discussed and thereafter decided upon the policy for selection of appointment of directors and their remuneration. The highlights of this policy are as follows:

1. Criteria of selection of Non Executive Directors
 - a. The Non Executive Directors shall be of high integrity with relevant expertise and experience so as to have a diverse Board with Directors having expertise in the fields of manufacturing, marketing, finance, taxation, law, governance and general management.
 - b. In case of appointment of Independent Directors, the Committee shall satisfy itself with regard to the independent nature of the Directors vis-à-vis the Company so as to enable the Board to discharge its function and duties effectively.
 - c. The Committee shall ensure that the candidate identified for appointment as a Director is not disqualified for appointment under Section 164 of the Companies Act, 2013.
 - d. The Committee shall consider the following attributes / criteria, whilst recommending to the Board the candidature for appointment as Director.
 - i. Qualification, expertise and experience of the Directors in their respective fields;
 - ii. Personal, Professional or business standing;
 - iii. Diversity of the Board.
 - e. In case of re-appointment of Non Executive Directors, the Board shall take into consideration the performance evaluation of the Director and his engagement level.
2. Remuneration
 - The Non Executive Directors shall be entitled to receive remuneration by way of sitting fees for participation in the Board / Committee meetings and commission as detailed hereunder:
 - i. A Non Executive Director shall be entitled to receive sitting fees for each meeting of the Board or Committee meeting attended by him/her at his/her discretion of such sum as may be approved by the Board of Directors within the overall limits prescribed under the Companies Act, 2013 and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014;
 - ii. The Committee may recommend to the Board, the payment of commission on uniform basis, to reinforce the principles of collective responsibility of the Board.
 - iii. The payment of such commission would be at the discretion of board only and shall not exceed 1% of the net profit of the Company;

- iv. The Independent Directors of the Company shall not be entitled to participate in the Stock Option Scheme of the Company, if any, introduced by the Company.
3. Managing Director & Whole Time Director - Criteria for selection / appointment
 - For the purpose of selection of the Managing Director or Whole Time Director the Committee shall identify persons of integrity who possess relevant expertise, experience and leadership qualities required for the position and shall take into consideration recommendation, if any, received from any member of the Board. The Committee will also ensure that the incumbent fulfills such other criteria with regard to age and other qualifications as laid down under the Companies Act, 2013 or other applicable laws.
 - Remuneration for the Managing Director or Whole Time Director
 - i. At the time of appointment or re-appointment, the Managing Director or Whole Time Director may be paid such remuneration as may be mutually agreed between the Company (which includes the nomination & Remuneration Committee and the Board of Directors) and the Managing Director or Whole Time Director within the overall limits prescribed under the Companies Act, 2013.
 - ii. The remuneration shall be subject to the approval of the Members of the Company in General Meeting.
 - iii. The remuneration of the Managing Director or Whole Time Director may be broadly divided into fixed and variable components. The fixed component shall comprise salary, allowances, perquisites, amenities and retiral benefits. The variable component shall comprise performance bonus.
 - iv. In determining the remuneration (including the fixed increment and performance bonus) the Committee shall ensure / consider the following:
 - a. the relationship of remuneration and performance benchmarks is clear;
 - b. balance between fixed and incentive pay reflecting short and long term performance objectives, appropriate to the working of the Company and its goals;
 - c. responsibility required to be shouldered by the Managing Director or Whole Time Director, the industry benchmarks and the current trends.

REMUNERATION POLICY FOR THE SENIOR MANAGEMENT EMPLOYEES

- I. In determining the remuneration of the Senior Management Employees (i.e. KMPs and senior officers just below the board level) the Committee shall ensure / consider the following:
 - i. the relationship of remuneration and performance benchmark is clear;
 - ii. the balance between fixed and incentive pay reflecting short and long term performance objectives, appropriate to the working of the Company and its goals;
 - iii. the remuneration is divided into two components viz. fixed component comprising salaries, perquisites and retirement benefits and a variable component comprising performance bonus;
 - iv. the remuneration including annual increment and performance bonus is decided based on the criticality of the roles and responsibilities, the Company's performance vis-à-vis the annual budget achievement, individuals performance and current compensation trends in the market.
- II. The Managing Director or Whole Time Director will carry out the individual performance review based on the standard appraisal matrix and shall take into account the appraisal score card and other factors and thereafter shall recommend the annual increment and performance incentive to the Committee for its review and approval.

Textual information (10)

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

The prudent principles of risk minimization no longer are an option but have become a compulsion these days. In keeping with these norms the board took a well informed decision to initiate the procedure and thereafter formally adopted steps for framing, implementing and monitoring the risk management plan for the company. The objective of this policy is ensuring stability of business and its sound growth and also to promote a pro-active approach in reporting, evaluating and resolving risks associated with the business. In order to achieve the key objective, the policy establishes a structured and disciplined approach to Risk Management, in order to guide decisions on risk related issues. In accordance with newly introduced Regulation 17(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 the Board ensures adherence and continuation of such risk management policy. In today's challenging and competitive environment, strategies for mitigating inherent risks in accomplishing the growth plans of the Company are imperative. The common risks inter alia are: Regulations, competition, Business risk, Technology obsolescence, Investments, retention of talent and expansion of facilities. Business risk, inter-alia, further includes financial risk, political risk, fidelity risk, legal risk. As a matter of policy, these risks are assessed and steps as appropriate are taken to mitigate the same.

Textual information (11)

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

Even though the provisions of Companies Act, 2013 regarding Corporate Social Responsibility are not attracted to the company yet the Company has been, over the years, pursuing as part of its corporate philosophy, an unwritten CSR policy voluntarily which goes much beyond mere philanthropic gestures and integrates interest, welfare and aspirations of the community with those of the Company itself in an environment of partnership for inclusive development.

Textual information (12)

Disclosure of financial summary or highlights [Text Block]

1. SUMMARISED FINANCIAL HIGHLIGHTS (Rs. in Lacs)	Current Year	Previous Year	Gross Turnover and other receipts	1,87,365
	17,97,905	Profit / (Loss) before Exceptional Items and Depreciation	(1,75,37,974)	(1,42,10,274)
		Less: Exceptional Items	3,21,95,140	
		-Profit/(Loss) Before Depreciation	(4,97,33,114)	(1,42,10,274)
		Less: Depreciation	16,77,307	19,42,262
		Profit/(Loss) Before Tax	(5,14,10,421)	(1,61,52,536)
		Less: Provision for taxation	(5596)	79051
		Profit/(Loss) After Tax	(5,14,10,421)	(1,61,52,536)

Textual information (13)

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

FORMULATION OF POLICY FOR SELECTION AND APPOINTMENT OF DIRECTORS AND THEIR REMUNERATION
 The Nomination and Remuneration Committee discussed and thereafter decided upon the policy for selection of appointment of directors and their remuneration. The highlights of this policy are as follows:

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 - ii. Personal, Professional or business standing;
 - iii. Diversity of the Board.
 - e. In case of re-appointment of Non Executive Directors, the Board shall take into consideration the performance evaluation of the Director and his engagement level.
2. Remuneration
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 - For the purpose of selection of the Managing Director or Whole Time Director the Committee shall identify persons of integrity who possess relevant expertise, experience and leadership qualities required for the position and shall take into consideration recommendation, if any, received from any member of the Board. The Committee will also ensure that the incumbent fulfills such other criteria with regard to age and other qualifications as laid down under the Companies Act, 2013 or other applicable laws.
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 - ii. The remuneration shall be subject to the approval of the Members of the Company in General Meeting.
 - iii. The remuneration of the Managing Director or Whole Time Director may be broadly divided into fixed and variable components. The fixed component shall comprise salary, allowances, perquisites, amenities and retiral benefits. The variable component shall comprise performance bonus.
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- II. The Managing Director or Whole Time Director will carry out the individual performance review based on the standard appraisal matrix and shall take into account the appraisal score card and other factors and thereafter shall recommend the annual increment and performance incentive to the Committee for its review and approval.

Textual information (14)

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

The system of internal control established is commensurate with the size and nature of business. Detailed procedures are in place to ensure all assets are safeguarded and protected against loss and all transactions are authorized, recorded and reported properly. The internal control system are monitored and evaluated by internal auditors and their reports are reviewed by the audit committee. . Even through this non-production period the Company continues to ensure proper and adequate systems and procedures commensurate with its size and nature of its business

Textual information (15)

Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [Text Block]

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 - ii. The Committee may recommend to the Board, the payment of commission on uniform basis, to reinforce the principles of collective responsibility of the Board.
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For the purpose of selection of the Managing Director or Whole Time Director the Committee shall identify persons of integrity who possess relevant expertise, experience and leadership qualities required for the position and shall take into consideration recommendation, if any, received from any member of the Board. The Committee will also ensure that the incumbent fulfills such other criteria with regard to age and other qualifications as laid down under the Companies Act, 2013 or other applicable laws.

Remuneration for the Managing Director or Whole Time Director

 - i. At the time of appointment or re-appointment, the Managing Director or Whole Time Director may be paid such remuneration as may be mutually agreed between the Company (which includes the nomination & Remuneration Committee and the Board of Directors) and the Managing Director or Whole Time Director within the overall limits prescribed under the Companies Act, 2013.
 - ii. The remuneration shall be subject to the approval of the Members of the Company in General Meeting.
 - iii. The remuneration of the Managing Director or Whole Time Director may be broadly divided into fixed and variable components. The fixed component shall comprise salary, allowances, perquisites, amenities and retiral benefits. The variable component shall comprise performance bonus.
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REMUNERATION POLICY FOR THE SENIOR MANAGEMENT EMPLOYEES

I. In determining the remuneration of the Senior Management Employees (i.e. KMPs and senior officers just below the board level) the Committee shall ensure / consider the following:

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- iii. the remuneration is divided into two components viz. fixed component comprising salaries, perquisites and retirement benefits and a variable component comprising performance bonus;
- iv. the remuneration including annual increment and performance bonus is decided based on the criticality of the roles and responsibilities, the Company's performance vis-à-vis the annual budget achievement, individuals performance and current compensation trends in the market.

II. The Managing Director or Whole Time Director will carry out the individual performance review based on the standard appraisal matrix and shall take into account the appraisal score card and other factors and thereafter shall recommend the annual increment and performance incentive to the Committee for its review and approval.

[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]	DSBS1	DSBS2
	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	ANKIT	KAMAL
Middle name of director		KUMAR
Last name of director	JALAN	KHETAWAT
Designation of director	WHOLE TIME DIRECTOR	DIRECTOR
Director identification number of director	02577501	00438830
Date of signing of financial statements by director	30/05/2019	30/05/2019

[700400] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	Aud1
	01/04/2018 to 31/03/2019
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	SINGHI & CO.
Name of auditor signing report	GOPAL JAIN
Firms registration number of audit firm	302049E
Membership number of auditor	059147
Address of auditors	1B, Old Post Office Street, Emerald House, 4th Floor, kolkata-700001 House, 4th Floor, Kolkata-700001
Permanent account number of auditor or auditor's firm	AASFS9578D
SRN of form ADT-1	G06302640
Date of signing audit report by auditors	30/05/2019
Date of signing of balance sheet by auditors	30/05/2019

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	Textual information (16) [See below]	
Disclosure relating to quantitative details of fixed assets	Textual information (17) [See below]	
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (18) [See below]	
Disclosure relating to title deeds of immovable properties	Textual information (19) [See below]	
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		NA
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		NA
Disclosure in auditors report relating to deposits accepted	v. The Company has not accepted deposits from public within the meaning of section 73 to 76 of the Act and the Rules framed there under to the extent notified.	
Disclosure in auditors report relating to maintenance of cost records	Textual information (25) [See below]	
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (26) [See below]	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (27) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (28) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (29) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (30) [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 (31) [See below]	
Disclosure in auditors report relating to managerial remuneration	Textual information (32) [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, paragraph 3(xii) of the Order is not applicable	
Disclosure in auditors report relating to transactions with related parties	Textual information (33) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		NA

Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (34) [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. Accordingly, paragraph 3(xvi) of the Order is not applicable to the Company	

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019
Disclosure in auditor's report explanatory [TextBlock]	Textual information (35) [See below]
Whether companies auditors report order is applicable on company	No
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (16)

Disclosure in auditors report relating to fixed assets

- a) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant & equipments.
- b) According to the explanation provided to us by the management, due to non-operation of factory during the whole year, physical verification of the property, plant and equipments could not be carried out.

Textual information (17)

Disclosure relating to quantitative details of fixed assets

- a) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant & equipments.
- b) According to the explanation provided to us by the management, due to non-operation of factory during the whole year, physical verification of the property, plant and equipments could not be carried out.

Textual information (18)

Disclosure relating to physical verification and material discrepancies of fixed assets

- ii. According to the information and explanation given to us, the inventories (excluding inventories lying with third parties), have been physically verified by the internal auditors during the year. The discrepancies noted on physical verification between the physical stock and the book records were not material.

Textual information (19)

Disclosure relating to title deeds of immovable properties

- c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company as at the balance sheet date

Textual information (20)

Disclosure in auditors report relating to inventories

ii. According to the information and explanation given to us, the inventories (excluding inventories lying with third parties), have been physically verified by the internal auditors during the year. The discrepancies noted on physical verification between the physical stock and the book records were not material.

Textual information (21)

Disclosure in auditors report relating to loans

4. In our opinion and according to the information and explanations given to us, the Company has not made any loans or investments during the year. The Company has neither issued any guarantee nor has provided any security on behalf of any party.

Textual information (22)

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

iii. According to the information and explanations given to us, the Company has not granted any loans secured or unsecured to companies, firms, limited liability partnerships or parties covered in the register maintained under section 189 of the Act. Accordingly, paragraph 3(iii) of the Order is 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 loans secured or unsecured to companies, firms, limited liability partnerships or parties covered in the register maintained under section 189 of the Act. Accordingly, paragraph 3(iii) of the Order is not applicable to the Company

Textual information (24)

Disclosure regarding receipt of loans granted

iii. According to the information and explanations given to us, the Company has not granted any loans secured or unsecured to companies, firms, limited liability partnerships or parties covered in the register maintained under section 189 of the Act. Accordingly, paragraph 3(iii) of the Order is not applicable to the Company.

Textual information (25)

Disclosure in auditors report relating to maintenance of cost records

vi. According to the information and explanations given to us, the maintenance of cost records under section 148(1) of the Act has not been prescribed and as such, paragraph 3(vi) of the Order is not applicable to the Company.

Textual information (26)

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

b) According to the information and explanation given to us, the details of disputed dues of income tax, sales tax, service tax, duty of customs, duty of excise & value added tax, which have not been deposited and the forum where the dispute is pending as on March 31, 2019 are as under :-

Name of the Statute Nature of the Dues Amount in Rs. Period to which the amount relates Forum where dispute is pending
The Central Excise Act, 1944 CENVAT Claims 320,192 1991-92 to 1992-93 Central Excise & Service Tax Appellate Tribunal, New Delhi
Income Tax Act, 1961 Income Tax 550,000 AY 2007-08 Deputy Commissioner (Appeals)

Textual information (27)

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

b) According to the information and explanation given to us, the details of disputed dues of income tax, sales tax, service tax, duty of customs, duty of excise & value added tax, which have not been deposited and the forum where the dispute is pending as on March 31, 2019 are as under :-

Name of the Statute Nature of the Dues Amount in Rs. Period to which the amount relates Forum where dispute is pending
The Central Excise Act, 1944 CENVAT Claims 320,192 1991-92 to 1992-93 Central Excise & Service Tax Appellate Tribunal, New Delhi
Income Tax Act, 1961 Income Tax 550,000 AY 2007-08 Deputy Commissioner (Appeals)

Textual information (28)

Disclosure relating to disputed statutory dues [Text Block]

b) According to the information and explanation given to us, the details of disputed dues of income tax, sales tax, service tax, duty of customs, duty of excise & value added tax, which have not been deposited and the forum where the dispute is pending as on March 31, 2019 are as under :-

Name of the Statute Nature of the Dues Amount in Rs. Period to which the amount relates Forum where dispute is pending
The Central Excise Act, 1944 CENVAT Claims 320,192 1991-92 to 1992-93 Central Excise & Service Tax Appellate Tribunal, New Delhi
Income Tax Act, 1961 Income Tax 550,000 AY 2007-08 Deputy Commissioner (Appeals)

Textual information (29)

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

8. According to the records of the Company examined by us and the information and explanations provided to us, the Company has not defaulted in repayment of loans or borrowings to any Banks. Based on our audit procedures and on the basis of information and explanations given by the management, the Company did not have any outstanding debentures or due to the financial institution during the year.

Textual information (30)

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

ix. According to the information and explanation given to us and based on our overall examination of the books of accounts, we report that the company has not availed any term loan facility during the year. Furthermore, the company has neither raised moneys through initial public offer nor through further public offer during the year.

Textual information (31)

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

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

Textual information (32)

Disclosure in auditors report relating to managerial remuneration

ix. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

The Company has not paid any managerial remuneration to its Directors.

Textual information (33)

Disclosure in auditors report relating to transactions with related parties

xiii. In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

Textual information (34)

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

xv. In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected to its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

Textual information (35)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To the Members of AGIO PAPER & INDUSTRIES LIMITED

REPORT ON THE IND AS FINANCIAL STATEMENTS

We have audited the accompanying Ind AS financial statements of M/s AGIO PAPER & INDUSTRIES LIMITED ("the Company"), which comprises the Balance Sheet as at March 31, 2018, the Statement of Profit & Loss (including Other Comprehensive Income), the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and a summary of significant accounting policies and other explanatory information.

MANAGEMENT'S RESPONSIBILITY FOR THE IND AS FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Ind AS financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified in the Companies (Indian Accounting Standards) Rules, 2015 (as amended) under section 133 of the Act.

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

Auditor's Responsibility

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

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

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

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

Basis for Qualified Opinion

The paper factory of the company has been under shut down since October 6, 2010 to fulfil certain pollution control measures as enumerated in note no. 33 in the financial statements. The management of the company has not carried out any assessment of impairment loss on the fixed assets and capital work in progress of the Company as at the balance sheet date as per the requirements of Ind AS 36 on "impairment of Assets". However, in absence of any certainty towards future plans of the Company or a binding sale agreement at arm's length basis indicating the amount obtainable from sale of fixed assets & capital work in progress, we are unable to comment on the quantum of impairment loss on the fixed assets & capital work in progress, if any, at the balance sheet date.

The impact of the above on the financial statements therefore could not be determined.

Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the basis of qualified opinion paragraph, the aforesaid Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2018 and its loss (including other comprehensive income), its cash flows and the changes in equity for the year ended on that date.

Other Matter

The Comparative Ind AS financial information of the Company for the year ended March 31, 2017 and the transition date opening balance sheet as at April 1, 2016 included in these Ind AS financial statements, are based on the previously issued statutory financial statements prepared in accordance with accounting principles generally accepted in India, including Companies (Accounting Standard) Rules, 2006 (as amended) specified under section 133 of Companies Act, 2013, read with the Companies (Accounts) Rules, 2014 (as amended), audited by the predecessor auditor whose report for the year ended March 31, 2017 and March 31, 2016 dated April 29, 2017 and May 4, 2016 respectively expressed a qualified opinion on those financial statements, as adjusted for the differences in the accounting principles adopted by the Company on transition to Ind AS, which have been audited by us. Our Opinion is not modified in the respect of this matter.

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, we give in the Annexure 'A' a statement on the matters specified in the paragraph 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 purpose of our audit;

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

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

- d. Except for the effects of the matter described in the basis for qualified opinion paragraph, in our opinion, the aforesaid Ind AS financial statements comply with the Indian Accounting Standards specified under section 133 of the Act;
- e. The matter described in the “Basis of Qualified Opinion” paragraph above, in our opinion, may have an adverse effect on the functioning of the Company.
- f. On the basis of the written representations received from the directors as on March 31, 2018, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2018, from being appointed as a director in terms of Section 164(2) of the Act.
- g. With respect to the adequacy of the internal financial with reference to financial statement of the Company and the operating effectiveness of such controls, refer to our separate report in Annexure ‘B’. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company’s internal financial controls with reference to the financial statements.
- h. With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has disclosed the impact of pending litigation as on March 31, 2018 on its financial position in its Ind AS financial statement - Refer Note no. 31 to the Ind AS financial statements;
- ii. The Company did not have any material foreseeable losses on long-term contracts including derivative contracts;
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For JITENDRA K AGARWAL & ASSOCIATES Chartered Accountants Firm Registration No.318086E

(Abhishek Mohta) Partner Membership No. 066653 Place: Kolkata Dated: 25th day of May, 2018

ANNEXURE A TO THE INDEPENDENT AUDITOR’S REPORT

The annexure referred to in paragraph 1 under the heading “Report on Other Legal and Regulatory Requirements” of our report of even date in respect to statutory audit of AGIO PAPER & INDUSTRIES LIMITED for the year ended March 31, 2018, we report that:

1. (a) The Company has maintained proper records to show full particulars including quantitative details and situation of the fixed assets.
- (b) According to the explanation provided to us by the management, due to non-operation of factory during the whole year, physical verification of the fixed assets could not be carried out. (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company.

2. According to the information and explanation given to us, the inventory (excluding stocks with third parties) has been physically verified by the internal auditors during the year. In respect of inventory lying with third parties, these have been substantially confirmed by them. The discrepancies noticed on verification between the book stock and the physical stock, wherever ascertained were not significant.

3. The Company has not granted loans, secured or unsecured, to companies, firms or other parties covered in the register maintained under section 189 of the Act. Accordingly, the requirements of clauses (iii) (a), (b) & (c) of the paragraph 3 of the Order are not applicable.

4. In our opinion and according to the information and explanations given to us, the Company has not made any loans or investments during the year. The Company has neither issued any guarantee nor has provided any security on behalf of any party.

5. In our opinion and according to the information and explanations given to us, the Company did not receive any deposits covered under section 73 to 76 of the Act and the rules framed there under.

6. According to the information and explanations given to us, the requirements of maintenance of cost records under section 148(1) of the Companies Act, 2013 is not applicable to the Company during the year.

7. (a) According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has generally been regular in depositing the undisputed statutory dues including provident fund, employees' state insurance, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues during the year with the appropriate authorities. According to the information and explanations given to us, no undisputed dues as above were outstanding as at March 31, 2018 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and the records of the Company examined by us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax and cess as at March 31, 2018 which have not been deposited on account of dispute except for the following:

Name of the statute	Nature of Dues	Amount in Rs.	Period to which it relates	Forum where disputes are pending
The Central Excise Act, 1944	Cenvat Claims	320,192	1991-92 to 1992-93	Central Excise & Service Tax Appellate Tribunal, New Delhi
Income Tax Act, 1961	Income Tax	550,000	AY 2007-08	Deputy Commissioner (Appeals)

8. According to the records of the Company examined by us and the information and explanations provided to us, the Company has not defaulted in repayment of loans or borrowings to any Banks. Based on our audit procedures and on the basis of information and explanations given by the management, the Company did not have any outstanding debentures or due to the financial institution during the year.

9. According to the information and explanation given to us and based on our overall examination of the books of accounts, we report that the company has not availed any term loan facility during the year. Furthermore, the company has neither raised moneys through initial public offer nor through further public offer during the year.

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

11. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has paid/ provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.

12. In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph

3(xii) of the Order is not applicable.

13. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

14. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has made preferential allotment of 628,000 preference shares of Rs. 100 each during the year. The requirements of section 42 of Companies Act have been complied with and the amount raised is used for the purpose for which the funds were raised.

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

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

For JITENDRA K AGARWAL & ASSOCIATES Firm Registration No. 318086E Chartered Accountants

(Abhishek Mohta) Partner Membership No. 066653

Place: Kolkata Dated: 25th day of May, 2018

ANNEXURE - B TO THE INDEPENDENT AUDITOR'S REPORT

The Annexure referred to in paragraph 2 (f) under the heading "Report on Other Legal and Regulatory Requirements" of our Independent Auditor's Report of even date, in respect to the internal financial control under clause (i) of sub-section 3 of section 143 of the Act, of AGIO PAPER & INDUSTRIES LIMITED for the year ended March 31, 2018, we report that:

We have audited the internal financial controls over financial reporting of AGIO PAPER & INDUSTRIES LIMITED ("the Company") as of March 31, 2018 in conjunction with our audit of the 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 Act.

AUDITOR'S 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 ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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 authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized 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 March 31, 2018, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal

Financial Controls Over Financial Reporting issued by ICAI.

For JITENDRA K AGARWAL & ASSOCIATES Firm Registration No. 318086E Chartered Accountants

(Abhishek Mohta) Partner Membership No. 066653 Place: Kolkata Dated: 25th day of May, 2018

[700700] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019
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	1,38,87,735	3,52,94,155	3,70,68,851
Capital work-in-progress	21,70,04,666	30,80,45,872	35,82,71,041
Other intangible assets	0	0	0
Non-current financial assets [Abstract]			
Non-current investments	0	0	0
Loans, non-current	6,68,000	4,76,915	4,62,597
Other non-current financial assets	2,93,665	2,70,483	2,85,080
Total non-current financial assets	9,61,665	7,47,398	7,47,677
Deferred tax assets (net)	0	59,06,409	59,06,409
Other non-current assets	71,79,272	76,77,743	76,77,743
Total non-current assets	23,90,33,338	35,76,71,577	40,96,71,721
Current assets [Abstract]			
Inventories	32,84,965	65,69,465	98,53,965
Current financial assets [Abstract]			
Current investments	0	0	0
Trade receivables, current	0	0	0
Cash and cash equivalents	3,04,925	29,83,381	5,04,373
Bank balance other than cash and cash equivalents	2,50,000	13,50,000	2,50,000
Loans, current	0	0	0
Other current financial assets	15,000	15,000	35,000
Total current financial assets	5,69,925	43,48,381	7,89,373
Current tax assets	3,57,791	20,850	4,368
Other current assets	8,49,521	35,43,834	64,62,468
Total current assets	50,62,202	1,44,82,530	1,71,10,174
Regulatory deferral account debit balances and related deferred tax Assets			0
Total assets	24,40,95,540	37,21,54,107	42,67,81,895
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	16,12,73,500	16,12,73,500	16,12,73,500
Other equity	-7,02,01,123	81,36,402	52,95,084
Total equity attributable to owners of parent	9,10,72,377	16,94,09,902	16,65,68,584
Total equity	9,10,72,377	16,94,09,902	16,65,68,584
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	5,76,93,604	5,14,71,403	3,82,93,194
Other non-current financial liabilities	16,62,138	16,62,138	17,00,268
Total non-current financial liabilities	5,93,55,742	5,31,33,541	3,99,93,462
Provisions, non-current	40,08,012	39,53,830	39,84,821
Total non-current liabilities	6,33,63,754	5,70,87,371	4,39,78,283
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	8,08,20,000	8,37,00,000	8,84,00,000
Trade payables, current	36,94,150	31,27,008	37,68,884
Other current financial liabilities	3,33,389	3,26,087	11,44,47,950
Total current financial liabilities	8,48,47,539	8,71,53,095	20,66,16,834
Other current liabilities	45,80,139	5,24,13,962	34,33,569
Provisions, current	2,31,731	2,01,923	2,96,771
Current tax liabilities	0	58,87,854	58,87,854
Total current liabilities	8,96,59,409	14,56,56,834	21,62,35,028
Total liabilities	15,30,23,163	20,27,44,205	26,02,13,311
Total equity and liabilities	24,40,95,540	37,21,54,107	42,67,81,895

[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] -5.18	[INR/shares] -3.19
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -5.18	[INR/shares] -3.19
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -5.18	[INR/shares] -3.19
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -5.18	[INR/shares] -3.19

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	0	0
Other income	1,16,025	1,87,365
Total income	1,16,025	1,87,365
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	16,34,232	19,24,185
Finance costs	54,27,134	46,83,050
Depreciation, depletion and amortisation expense	9,75,015	16,77,307
Other expenses	1,05,58,825	1,11,18,104
Total expenses	1,85,95,206	1,94,02,646
Profit before exceptional items and tax	-1,84,79,181	-1,92,15,281
Exceptional items before tax	-6,50,17,046	-3,21,95,140
Total profit before tax	-8,34,96,227	-5,14,10,421
Tax expense [Abstract]		
Deferred tax	0	-5,596
Total tax expense	0	-5,596
Total profit (loss) for period from continuing operations	-8,34,96,227	-5,14,04,825
Total profit (loss) for period	-8,34,96,227	-5,14,04,825
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	-8,34,96,227	-5,14,04,825
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]		
Other comprehensive income that will not be reclassified to profit or loss, before tax, others	0	0
Other comprehensive income that will not be reclassified to profit or loss, before tax	0	0
Total other comprehensive income, before tax	0	0
Total other comprehensive income	0	0
Total comprehensive income	-8,34,96,227	-5,14,04,825
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	-8,34,96,227	-5,14,04,825		-8,34,96,227
Changes in comprehensive income components	51,58,702	5,42,46,143		51,58,702
Total comprehensive income	-7,83,37,525	28,41,318		-7,83,37,525
Total increase (decrease) in equity	-7,83,37,525	28,41,318		-7,83,37,525
Other equity at end of period	-7,02,01,123	81,36,402	52,95,084	-7,02,01,123

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	-5,14,04,825		0	0
Changes in comprehensive income components	5,42,46,143		51,81,231	5,42,30,217
Total comprehensive income	28,41,318		51,81,231	5,42,30,217
Total increase (decrease) in equity	28,41,318		51,81,231	5,42,30,217
Other equity at end of period	81,36,402	52,95,084	28,12,20,376	27,60,39,145

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		-8,34,96,227	-5,14,04,825	
Changes in comprehensive income components		-22,529	15,926	
Total comprehensive income		-8,35,18,756	-5,13,88,899	
Total increase (decrease) in equity		-8,35,18,756	-5,13,88,899	
Other equity at end of period	22,18,08,928	-35,14,21,499	-26,79,02,743	-21,65,13,844

Statement of changes in equity [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Securities premium reserve [Member]			Capital redemption reserves [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
Total increase (decrease) in equity	0	0		0
Other equity at end of period	5,06,27,000	5,06,27,000	5,06,27,000	10,000

Statement of changes in equity [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Capital redemption reserves [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		-8,34,96,227	-5,14,04,825
Changes in comprehensive income components	0		-22,529	15,926
Total comprehensive income	0		-8,35,18,756	-5,13,88,899
Total increase (decrease) in equity	0		-8,35,18,756	-5,13,88,899
Other equity at end of period	10,000	10,000	-40,20,58,499	-31,85,39,743

Statement of changes in equity [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Retained earnings [Member]	Other retained earning [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		-8,34,96,227	-5,14,04,825	
Changes in comprehensive income components		-22,529	15,926	
Total comprehensive income		-8,35,18,756	-5,13,88,899	
Total increase (decrease) in equity		-8,35,18,756	-5,13,88,899	
Other equity at end of period	-26,71,50,844	-40,20,58,499	-31,85,39,743	-26,71,50,844

[320000] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-8,34,96,227	-5,14,10,421	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in inventories	9,581	27,91,267	
Adjustments for increase (decrease) in trade payables, current	5,63,836	-8,59,491	
Adjustments for depreciation and amortisation expense	9,75,015	16,77,307	
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	6,50,17,046	3,22,35,529	
Adjustments for provisions, current	32,84,500	32,84,500	
Adjustments for other financial liabilities, current	54,27,134	46,83,050	
Adjustments for interest income	42,833	1,73,253	
Other adjustments for which cash effects are investing or financing cash flow	4,88,805	1,54,349	
Total adjustments for reconcile profit (loss)	7,57,23,084	4,37,93,258	
Net cash flows from (used in) operations	-77,73,143	-76,17,163	
Income taxes paid (refund)	2,06,856	16,482	
Net cash flows from (used in) operating activities	-79,79,999	-76,33,645	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	0	6,70,34,839	
Purchase of property, plant and equipment	1,14,406	0	
Interest received	19,651	1,52,438	
Other inflows (outflows) of cash	11,00,000	-11,00,000	
Net cash flows from (used in) investing activities	10,05,245	6,60,87,277	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing other equity instruments	60,00,000	6,28,00,000	
Repayments of borrowings	16,80,000	11,87,00,000	
Interest paid	23,702	74,624	
Net cash flows from (used in) financing activities	42,96,298	-5,59,74,624	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-26,78,456	24,79,008	
Net increase (decrease) in cash and cash equivalents	-26,78,456	24,79,008	
Cash and cash equivalents cash flow statement at end of period	3,04,925	29,83,381	5,04,373

[610100] Notes - List of accounting policies

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019
Disclosure of significant accounting policies [TextBlock]	Textual information (36) [See below]
Description of accounting policy for government grants [TextBlock]	NA

Textual information (36)

Disclosure of significant accounting policies [Text Block]

1. CORPORATE AND GENERAL INFORMATION

APIL is engaged in manufacturing of Writing & Printing paper. The paper manufactured by APIL finds application in printing of books, textbooks, brochures, pamphlets, including manufacturing of notebooks and office and computer stationery. The factory unit of APIL was originally set up for manufacturing of Writing, Printing and Kraft Paper with an installed capacity of 13,800 TPA and later increased to 15,500 MT. The unit is situated at Village Dhenka, P.O. Darrighat, Masturi at a distance of approx. 8 km from Bilaspur Distt., Chhattisgarh.

2. BASIS OF ACCOUNTING

2.1 Statement of Compliance

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

The financial statements for all periods up to and including the year ended 31st March, 2018, were prepared in accordance with Generally Accepted Accounting Principles (GAAP) in India, which includes the accounting standards prescribed under section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014 and other provisions of the Act (collectively referred to as "Indian GAAP"). These financial statements for the year ended 31st March, 2019 are the first Ind AS Financial Statements with comparatives, prepared under Ind AS. The Company has consistently applied the accounting policies used in the preparation of its opening Ind AS Balance Sheet as at 1st April, 2016 throughout all periods presented, as if these policies had always been in effect and are covered by Ind AS 101 "First Time Adoption of Indian Accounting Standards".

An explanation of how the transition to Ind AS has affected the previously reported financial position, financial performance and cash flows of the Company is provided in Note No. 38. Certain of the Company's Ind-AS accounting policies used in the opening Balance Sheet differed from its Indian GAAP policies applied as at 31st March, 2016 and accordingly the adjustments were made to restate the opening balances as per Ind-AS. The resulting adjustment arising from events and transactions before the date of transition to Ind-AS were recognized directly through retained earnings as at 1st April, 2016 as required by Ind- AS 101. The financial statements of the Company for the year ended 31st March, 2018 have been approved by the Board of Directors in their meeting held on 25th May, 2018.

2.2 Basis of Measurement

The financial statements have been prepared on historical cost basis, except for following:

• Financial assets and liabilities that is measured at Fair value/ Amortised cost;• Non-current assets held for sale - measured at the lower of the carrying amounts and fair value less cost to sell;• Defined Benefit Plans - plan assets measured at fair value; and

2.3 Functional and Presentation Currency

The Financial Statements have been presented in Indian Rupees (INR), which is also the Company's functional currency. All financial information is presented in INR.

2.4 Use of Estimates and Judgements

The preparation of financial statements require judgements, estimates and assumptions to be made that affect the reported amount of assets and liabilities including contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between actual results and estimates are recognized in the period prospectively in which the results are known/

materialized.â??

2.5 Current Vs non-current classification

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

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

All the other assets are classified as non-current.

A liability is current when:

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

The Company classifies all other liabilities as non-current. Deferred Tax Assets and Liabilities are classified as non-current assets and liabilities respectively.

3. SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all the periods presented in the financial statements.

3.1 Inventories

Inventories are valued at Cost or Net Realizable Value, whichever is lower. Cost comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition and is determined on weighted average basis. Net Realizable Value is the estimated selling price in the ordinary course of business less estimated cost of completion and the estimated cost necessary to make the sale. However materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. Provision is made for obsolete and slow moving stocks where necessary.

3.2 Cash and Cash Equivalents

Cash and cash equivalents in the balance sheet comprise cash at banks and on hand and short term deposits with an original maturity of three months or less, which are subject to an insignificant risk of change in value.

3.3 Income Tax

Income Tax comprises current and deferred tax. It is recognized in The Statement of Profit and Loss except to the extent that it relates to an item recognized directly in equity or in other comprehensive income.

3.3.1. Current Tax

Current tax liabilities (or assets) for the current and prior periods are measured at the amount expected to be paid to (recovered from) the taxation authorities using the tax rates (and tax laws) that have been enacted or substantively enacted, at the end of the reporting period.â??

3.3.2. Deferred Tax

Deferred Tax assets and liabilities shall be measured at the tax rates that are expected to apply to the period when the asset is realized or the liability is settled based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes (i.e., tax base). Deferred tax is also recognized for carry forward of unused tax losses and unused tax credits.

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

The carrying amount of deferred tax assets is reviewed at the end of each reporting period. The Company reduces the carrying amount of a deferred tax asset to the extent that it is no longer probable that sufficient taxable profit will be available to allow the benefit of part or that entire deferred tax asset to be utilized. Any such reduction is reversed to the extent that it becomes probable that sufficient taxable profit will be available.

Deferred tax relating to items recognized outside the Statement of Profit and Loss is recognized either in other comprehensive income or in equity. Deferred tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the Company intends to settle its current tax assets and liabilities on a net basis.

3.4 Property, Plant and Equipment

3.4.1. Recognition and Measurement:

Property, plant and equipment held for use in the production or/and supply of goods or services, or for administrative purposes, are stated in the balance sheet at cost, less any accumulated depreciation and accumulated impairment losses (if any).

Cost of an item of property, plant and equipment acquired comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting any trade discounts and rebates, any directly attributable costs of bringing the assets to its working condition and location for its intended use and present value of any estimated cost of dismantling and removing the item and restoring the site on which it is located.

In case of self-constructed assets, cost includes the costs of all materials used in construction, direct labour, allocation of directly attributable overheads, directly attributable borrowing costs incurred in bringing the item to working condition for its intended use, and estimated cost of dismantling and removing the item and restoring the site on which it is located. The costs of testing whether the asset is functioning properly, after deducting the net proceeds from selling items produced while bringing the asset to that location and condition are also added to the cost of self-constructed assets.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

Profit or loss arising on the disposal of property, plant and equipment are recognized in the Statement of Profit and Loss.

3.4.2. Subsequent Expenditure

Subsequent costs are included in the asset's carrying amount, only when it is probable that future economic benefits associated with the cost incurred will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced.

Major Inspection/ Repairs/ Overhauling expenses are recognized in the carrying amount of the item of property, plant and equipment as a replacement if the recognition criteria are satisfied. Any Unamortized part of the previously recognized expenses of similar nature is derecognized.

3.4.3. Depreciation and Amortization

Depreciation on tangible assets is provided on straight line method at the rates determined based on the useful lives of respective assets as prescribed in the Schedule II of the Act.

Depreciation on additions (disposals) during the year is provided on a pro-rata basis i.e., from (up to) the date on which asset is ready for use (disposed of).

Depreciation method, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate.

3.4.4. Disposal of Assets

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between net disposal proceeds and the carrying amount of the asset and is recognized in the statement of profit and loss.

3.4.5. Capital Work in Progress

Capital work-in-progress is stated at cost which includes expenses incurred during construction period, interest on amount borrowed for acquisition of qualifying assets and other expenses incurred in connection with project implementation in so far as such expenses relate to the period prior to the commencement of commercial production.

3.5 Leases

3.5.1. Company as lessor

Lease income from operating leases where the Company is a lessor is recognized in income on a straight line basis over the lease term unless the receipts are structured to increase in line with expected general inflation to compensate for the expected inflationary cost increases. The respective leased assets are included in the balance sheet based on their nature.

3.5.2. Company as Lessee

Leases in which significant portion of risk and rewards of ownership are not transferred to the Company as lease are classified as operating leases. Payments made under operating leases (net of any incentives receipt from the lessor) are charged to profit or loss on a straight line basis over the period of the leases unless the payments are structured to increase in line with expected general inflation to compensate for the lessors expected inflationary cost increases. Leases where the company assumes substantially all risks and rewards incidental to the ownership of the leases assets are classified as finance leases.

3.6 Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the Government.

3.6.1. Sale of Goods

Revenue from the sale of goods is recognized when significant risks and rewards of ownership are transferred to customers and the company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold. Revenue from the sale of goods is measured at the fair value of the consideration received or receivables, net of returns and allowances, trade discounts and volume rebates.

3.6.2. Interest Income

For all debt instruments measured either at amortized cost, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset.

3.6.3. Other Income

All the other income is recognized as and when the same is accrued.

3.7 Employee Benefits

3.7.1. Short Term Benefits

Short term employee benefit obligations are measured on an undiscounted basis and are expensed as the related services are provided. Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within twelve months after the end of the period in which the employees render the related service are recognized in respect of employees' services up to the end of the reporting period.

3.7.2. Post Employment Benefits

The Company operates the following post employment schemes:

iii) Defined Benefit Plans

The liability recognized in the Balance Sheet in respect of defined benefit plans is the present value of the defined benefit obligation at the end of the reporting period. The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in the current and prior periods. The defined benefit obligation is calculated annually by Actuaries using the projected unit credit method.

The liability recognized for defined benefit plans is the present value of the defined benefit obligation at the reporting date, together with adjustments for unrecognized actuarial gains or losses and past service costs. The interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation. The benefits are discounted using the government securities (G-Sec) at the end of the reporting period that have terms approximating to the terms of related obligation.

Remeasurements of the net defined benefit obligation, which comprise actuarial gains and losses and the effect of the asset ceiling, are recognized in other comprehensive income. Remeasurement recognized in other comprehensive income is reflected immediately in retained earnings and will not be reclassified to the statement of profit and loss.

iv) Defined Contribution Plan

Defined contribution plans such as provident fund etc are charged to the statement of profit and loss as and when incurred.

3.7.3. Termination Benefit

Expenditure incurred on Voluntary Retirement Scheme is charged to the Statement of Profit & Loss immediately.

3.8 Borrowing Cost

i) Borrowing Costs consists of interest and other costs that an entity incurs in connection with the borrowings of funds. Borrowing costs also includes exchange difference to the extent regarded as an adjustment to the borrowing costs.

ii) Borrowing costs directly attributable to the acquisition or construction of a qualifying asset are capitalized as a part of the cost of that asset

that necessarily takes a substantial period of time to complete and prepare the asset for its intended use or sale. The Company considers a period of twelve months or more as a substantial period of time.

Transaction costs in respect of long term borrowing are amortized over the tenure of respective loans using Effective Interest Rate (EIR) method. All other borrowing costs are recognized in the statement of profit and loss in the period in which they are incurred.

3.9 Financial Instruments

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

3.9.1. Financial Assets

Recognition and Initial Measurement:

All financial assets are initially recognized when the company becomes a party to the contractual provisions of the instruments. A financial asset is initially measured at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

Classification and Subsequent Measurement:

For purposes of subsequent measurement, financial assets are classified in four categories: o Measured at Amortized Cost; o Measured at Fair Value Through Other Comprehensive Income (FVTOCI); o Measured at Fair Value Through Profit or Loss (FVTPL); and o Equity Instruments measured at Fair Value Through Other Comprehensive Income (FVTOCI).

Financial assets are not reclassified subsequent to their initial recognition, except if and in the period the Company changes its business model for managing financial assets.

Derecognition

The Company derecognizes a financial asset on trade date only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity.

Impairment of Financial Assets

The Company assesses at each date of balance sheet whether a financial asset or a group of financial assets is impaired. Ind AS - 109 requires expected credit losses to be measured through a loss allowance. The company recognizes lifetime expected losses for all contract assets and/ or all trade receivables that do not constitute a financing transaction. For all other financial assets, expected credit losses are measured at an amount equal to the 12 month expected credit losses or at an amount equal to the life time expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition.

3.9.2. Financial Liabilities

Recognition and Initial Measurement:

Financial liabilities are classified, at initial recognition, as at fair value through profit or loss, loans and borrowings, payables or as derivatives, as appropriate. All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

Subsequent Measurement:

Financial liabilities are measured subsequently at amortized cost or FVTPL. A financial liability is classified as FVTPL if it is classified as held-for-trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and

net gains and losses, including any interest expense, are recognized in profit or loss. Other financial liabilities are subsequently measured at amortized cost using the effective interest rate method. Interest expense and foreign exchange gains and losses are recognized in profit or loss. Any gain or loss on derecognition is also recognized in profit or loss.

i?? Derecognition

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

i?? Offsetting financial instruments

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the counterparty.â??

3.10 Impairment of Non-Financial Assets

i?? The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. An asset is treated as impaired when the carrying cost of the asset exceeds its recoverable value being higher of value in use and net selling price. Value in use is computed at net present value of cash flow expected over the balance useful lives of the assets. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or group of assets (Cash Generating Units - CGU).

i?? An impairment loss is recognized as an expense in the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognized in earlier accounting period is reversed if there has been an improvement in recoverable amount.

3.11 Provisions, Contingent Liabilities and Contingent Assets

3.11.1. Provisions

Provisions are recognized when there is a present obligation (legal or constructive) as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are determined by discounting the expected future cash flows (representing the best estimate of the expenditure required to settle the present obligation at the balance sheet date) at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognized as finance cost.

3.11.2. Contingent Liabilities

Contingent liability is a possible obligation arising from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events but is not recognized because it is not possible that an outflow of resources embodying economic benefit will be required to settle the obligations or reliable estimate of the amount of the obligations cannot be made. The Company discloses the existence of contingent liabilities in Other Notes to Financial Statements.

3.11.3. Contingent Assets

Contingent assets usually arise from unplanned or other unexpected events that give rise to the possibility of an inflow of economic benefits. Contingent Assets are not recognized though are disclosed, where an inflow of economic benefits is probable.

3.12 Non-current assets (or disposal groups) held for sale and discontinued operations

i?? Non-current assets (or disposal groups) are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use and a sale is considered highly probable. They are measured at the lower of the carrying amount and the fair value less cost to sell.

?? An impairment loss is recognized for any initial or subsequent write-down of the asset (or disposal group) to fair value less costs to sell. A gain is recognized for any subsequent increases in fair value less costs to sell of an asset (or disposal group), but not in excess of any cumulative impairment loss previously recognized. A gain or loss not previously recognized by the date of the sale of the non-current asset (or disposal group) is recognized at the date of de-recognition.

?? Non-current assets (including those that are part of a disposal group) are not depreciated or amortized while they are classified as held for sale. Non-current assets (or disposal group) classified as held for sale are presented separately in the balance sheet. Any profit or loss arising from the sale or remeasurement of discontinued operations is presented as part of a single line item in statement of profit and loss.??

3.13 Measurement of Fair Values

A number of the Company's accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities.

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

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

The principal or the most advantageous market must be accessible by the Company. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest. A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

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

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

?? Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities?? Level 2 — Inputs other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and?? Level 3 — Inputs which are unobservable inputs for the asset or liability.

External valuers are involved for valuation of significant assets & liabilities. Involvement of external valuers is decided by the management of the company considering the requirements of Ind As and selection criteria include market knowledge, reputation, independence and whether professional standards are maintained.

3.14 Standards Issued but not yet Effective

The standard issued but not yet effective up to the date of issuance of the Company's financial Statements is disclosed below. The company intends to adopt this Standard when it becomes effective.

3.14.1. Appendix B to Ind AS 21, Foreign currency transactions and advance consideration: On March 28, 2018, Ministry of Corporate Affairs ("MCA") has notified the Companies (Indian Accounting Standards) Amendment Rules, 2018 containing Appendix B to Ind AS 21, Foreign currency transactions and advance consideration which clarifies the date of the transaction for the purpose of determining the exchange rate to use on initial recognition of the related asset, expense or income, when an entity has received or paid advance consideration in a foreign currency.

3.14.2. In March 2018, the Ministry of Corporate Affairs issued the Companies (Indian Accounting Standards) (Amendments) Rules, 2018, notifying Ind AS 115, 'Revenue from Contracts with Customers'. The amendment is applicable to the Company for the reporting period beginning April 1, 2018. Ind AS 115 replaces existing revenue recognition standards Ind AS 11, Construction Contracts and Ind AS 18, Revenue and revised guidance note of the ICAI on Accounting for Real Estate Transaction for Ind AS entities issued in 2016.

The amendment will come into force from April 1, 2018. The Company is in the process of evaluating the requirement of the amendments as well as the impact of the same.

4. Significant Judgements and Key sources of Estimation in applying Accounting Policies

Information about Significant judgements and Key sources of estimation made in applying accounting policies that have the most significant effects on the amounts recognized in the financial statements is included in the following notes:

Recognition of Deferred Tax Assets: The extent to which deferred tax assets can be recognized is based on an assessment of the probability of the Company's future taxable income against which the deferred tax assets can be utilized. In addition, significant judgement is required in assessing the impact of any legal or economic limits.

Useful lives of depreciable assets (tangible): Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to actual normal wear and tear that may change the utility of plant and equipment.

Classification of Leases: The Company enters into leasing arrangements for various assets. The classification of the leasing arrangement as a finance lease or operating lease is based on an assessment of several factors, including, but not limited to, transfer of ownership of leased asset at end of lease term, lessee's option to purchase and estimated certainty of exercise of such option, proportion of lease term to the asset's economic life, proportion of present value of minimum lease payments to fair value of leased asset and extent of specialized nature of the leased asset.

Defined Benefit Obligation (DBO): Employee benefit obligations are measured on the basis of actuarial assumptions which include mortality and withdrawal rates as well as assumptions concerning future developments in discount rates, medical cost trends, anticipation of future salary increases and the inflation rate. The Company considers that the assumptions used to measure its obligations are appropriate. However, any changes in these assumptions may have a material impact on the resulting calculations.

Provisions and Contingencies: The assessments undertaken in recognising provisions and contingencies have been made in accordance with Indian Accounting Standards (Ind AS) 37, 'Provisions, Contingent Liabilities and Contingent Assets'. The evaluation of the likelihood of the contingent events is applied best judgement by management regarding the probability of exposure to potential loss.

Impairment of Financial Assets: The Company reviews its carrying value of investments carried at amortized cost annually, or more frequently when there is indication of impairment. If recoverable amount is less than its carrying amount, the impairment loss is accounted for.

Allowances for Doubtful Debts: The Company makes allowances for doubtful debts through appropriate estimations of irrecoverable amount. The identification of doubtful debts requires use of judgment and estimates. Where the expectation is different from the original estimate, such difference will impact the carrying value of the trade and other receivables and doubtful debts expenses in the period in which such estimate has been changed.

Fair value measurement of financial Instruments: When the fair values of financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the Discounted Cash Flow model. The input to these models are taken from observable markets where possible, but where this not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility.

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

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 corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (37) [See below]	Textual information (38) [See below]
Whether there is any departure from Ind AS	No	No
Management conclusion on fair presentation as consequence of departure	NA	
Explanation of departure from Ind AS	NA	
Explanation of financial effect of departure from Ind AS	NA	
Explanation of nature of requirement in Ind AS and conclusion why requirement is in conflict with objective of financial statements set out in Framework	NA	
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (39) [See below]	

Textual information (37)

Statement of Ind AS compliance [Text Block]

These financial statements have been prepared in accordance with the Indian Accounting Standards (“Ind AS”) as prescribed by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013 (“the Act”), read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended), other relevant provisions of the Act and other accounting principles generally accepted in India.

The financial statements for all periods up to and including the year ended 31st March, 2017, were prepared in accordance with Generally Accepted Accounting Principles (GAAP) in India, which includes the accounting standards prescribed under section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014 and other provisions of the Act (collectively referred to as “Indian GAAP”). These financial statements for the year ended 31st March, 2018 are the first Ind AS Financial Statements with comparatives, prepared under Ind AS. The Company has consistently applied the accounting policies used in the preparation of its opening Ind AS Balance Sheet as at 1st April, 2016 throughout all periods presented, as if these policies had always been in effect and are covered by Ind AS 101 “First Time Adoption of Indian Accounting Standards”.

An explanation of how the transition to Ind AS has affected the previously reported financial position, financial performance and cash flows of the Company is provided in Note No. 38. Certain of the Company’s Ind-AS accounting policies used in the opening Balance Sheet differed from its Indian GAAP policies applied as at 31st March, 2016 and accordingly the adjustments were made to restate the opening balances as per Ind-AS. The resulting adjustment arising from events and transactions before the date of transition to Ind-AS were recognized directly through retained earnings as at 1st April, 2016 as required by Ind- AS 101. The financial statements of the Company for the year ended 31st March, 2018 have been approved by the Board of Directors in their meeting held on 25th May, 2018.

Textual information (38)

Statement of Ind AS compliance [Text Block]

These financial statements have been prepared in accordance with the Indian Accounting Standards (“Ind AS”) as prescribed by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013 (“the Act”), read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended), other relevant provisions of the Act and other accounting principles generally accepted in India.

The financial statements for all periods up to and including the year ended 31st March, 2017, were prepared in accordance with Generally Accepted Accounting Principles (GAAP) in India, which includes the accounting standards prescribed under section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014 and other provisions of the Act (collectively referred to as “Indian GAAP”). These financial statements for the year ended 31st March, 2018 are the first Ind AS Financial Statements with comparatives, prepared under Ind AS. The Company has consistently applied the accounting policies used in the preparation of its opening Ind AS Balance Sheet as at 1st April, 2016 throughout all periods presented, as if these policies had always been in effect and are covered by Ind AS 101 “First Time Adoption of Indian Accounting Standards”.

An explanation of how the transition to Ind AS has affected the previously reported financial position, financial performance and cash flows of the Company is provided in Note No. 38. Certain of the Company’s Ind-AS accounting policies used in the opening Balance Sheet differed from its Indian GAAP policies applied as at 31st March, 2016 and accordingly the adjustments were made to restate the opening balances as per Ind-AS. The resulting adjustment arising from events and transactions before the date of transition to Ind-AS were recognized directly through retained earnings as at 1st April, 2016 as required by Ind- AS 101. The financial statements of the Company for the year ended 31st March, 2018 have been approved by the Board of Directors in their meeting held on 25th May, 2018.

Textual information (39)

Disclosure of significant accounting policies [Text Block]

1. CORPORATE AND GENERAL INFORMATION

APIL is engaged in manufacturing of Writing & Printing paper. The paper manufactured by APIL finds application in printing of books, textbooks, brochures, pamphlets, including manufacturing of notebooks and office and computer stationery. The factory unit of APIL was originally set up for manufacturing of Writing, Printing and Kraft Paper with an installed capacity of 13,800 TPA and later increased to 15,500 MT. The unit is situated at Village Dhenka, P.O. Darrighat, Masturi at a distance of approx. 8 km from Bilaspur Distt., Chhattisgarh.

2. BASIS OF ACCOUNTING

2.1 Statement of Compliance

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

The financial statements for all periods up to and including the year ended 31st March, 2018, were prepared in accordance with Generally Accepted Accounting Principles (GAAP) in India, which includes the accounting standards prescribed under section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014 and other provisions of the Act (collectively referred to as "Indian GAAP"). These financial statements for the year ended 31st March, 2019 are the first Ind AS Financial Statements with comparatives, prepared under Ind AS. The Company has consistently applied the accounting policies used in the preparation of its opening Ind AS Balance Sheet as at 1st April, 2016 throughout all periods presented, as if these policies had always been in effect and are covered by Ind AS 101 "First Time Adoption of Indian Accounting Standards".

An explanation of how the transition to Ind AS has affected the previously reported financial position, financial performance and cash flows of the Company is provided in Note No. 38. Certain of the Company's Ind-AS accounting policies used in the opening Balance Sheet differed from its Indian GAAP policies applied as at 31st March, 2016 and accordingly the adjustments were made to restate the opening balances as per Ind-AS. The resulting adjustment arising from events and transactions before the date of transition to Ind-AS were recognized directly through retained earnings as at 1st April, 2016 as required by Ind- AS 101. The financial statements of the Company for the year ended 31st March, 2018 have been approved by the Board of Directors in their meeting held on 25th May, 2018.

2.2 Basis of Measurement

The financial statements have been prepared on historical cost basis, except for following:

• Financial assets and liabilities that is measured at Fair value/ Amortised cost;• Non-current assets held for sale - measured at the lower of the carrying amounts and fair value less cost to sell;• Defined Benefit Plans - plan assets measured at fair value; and

2.3 Functional and Presentation Currency

The Financial Statements have been presented in Indian Rupees (INR), which is also the Company's functional currency. All financial information is presented in INR.

2.4 Use of Estimates and Judgements

The preparation of financial statements require judgements, estimates and assumptions to be made that affect the reported amount of assets and liabilities including contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between actual results and estimates are recognized in the period prospectively in which the results are known/

materialized.â??

2.5 Current Vs non-current classification

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

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

All the other assets are classified as non-current.

A liability is current when:

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

The Company classifies all other liabilities as non-current. Deferred Tax Assets and Liabilities are classified as non-current assets and liabilities respectively.

3. SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies applied in the preparation of the financial statements are as given below. These accounting policies have been applied consistently to all the periods presented in the financial statements.

3.1 Inventories

Inventories are valued at Cost or Net Realizable Value, whichever is lower. Cost comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition and is determined on weighted average basis. Net Realizable Value is the estimated selling price in the ordinary course of business less estimated cost of completion and the estimated cost necessary to make the sale. However materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. Provision is made for obsolete and slow moving stocks where necessary.

3.2 Cash and Cash Equivalents

Cash and cash equivalents in the balance sheet comprise cash at banks and on hand and short term deposits with an original maturity of three months or less, which are subject to an insignificant risk of change in value.

3.3 Income Tax

Income Tax comprises current and deferred tax. It is recognized in The Statement of Profit and Loss except to the extent that it relates to an item recognized directly in equity or in other comprehensive income.

3.3.1. Current Tax

Current tax liabilities (or assets) for the current and prior periods are measured at the amount expected to be paid to (recovered from) the taxation authorities using the tax rates (and tax laws) that have been enacted or substantively enacted, at the end of the reporting period.â??

3.3.2. Deferred Tax

Deferred Tax assets and liabilities shall be measured at the tax rates that are expected to apply to the period when the asset is realized or the liability is settled based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes (i.e., tax base). Deferred tax is also recognized for carry forward of unused tax losses and unused tax credits.

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

The carrying amount of deferred tax assets is reviewed at the end of each reporting period. The Company reduces the carrying amount of a deferred tax asset to the extent that it is no longer probable that sufficient taxable profit will be available to allow the benefit of part or that entire deferred tax asset to be utilized. Any such reduction is reversed to the extent that it becomes probable that sufficient taxable profit will be available.

Deferred tax relating to items recognized outside the Statement of Profit and Loss is recognized either in other comprehensive income or in equity. Deferred tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the Company intends to settle its current tax assets and liabilities on a net basis.

3.4 Property, Plant and Equipment

3.4.1. Recognition and Measurement:

Property, plant and equipment held for use in the production or/and supply of goods or services, or for administrative purposes, are stated in the balance sheet at cost, less any accumulated depreciation and accumulated impairment losses (if any).

Cost of an item of property, plant and equipment acquired comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting any trade discounts and rebates, any directly attributable costs of bringing the assets to its working condition and location for its intended use and present value of any estimated cost of dismantling and removing the item and restoring the site on which it is located.

In case of self-constructed assets, cost includes the costs of all materials used in construction, direct labour, allocation of directly attributable overheads, directly attributable borrowing costs incurred in bringing the item to working condition for its intended use, and estimated cost of dismantling and removing the item and restoring the site on which it is located. The costs of testing whether the asset is functioning properly, after deducting the net proceeds from selling items produced while bringing the asset to that location and condition are also added to the cost of self-constructed assets.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

Profit or loss arising on the disposal of property, plant and equipment are recognized in the Statement of Profit and Loss.

3.4.2. Subsequent Expenditure

Subsequent costs are included in the asset's carrying amount, only when it is probable that future economic benefits associated with the cost incurred will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced.

Major Inspection/ Repairs/ Overhauling expenses are recognized in the carrying amount of the item of property, plant and equipment as a replacement if the recognition criteria are satisfied. Any Unamortized part of the previously recognized expenses of similar nature is derecognized.

3.4.3. Depreciation and Amortization

Depreciation on tangible assets is provided on straight line method at the rates determined based on the useful lives of respective assets as prescribed in the Schedule II of the Act.

Depreciation on additions (disposals) during the year is provided on a pro-rata basis i.e., from (up to) the date on which asset is ready for use (disposed of).

Depreciation method, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate.

3.4.4. Disposal of Assets

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between net disposal proceeds and the carrying amount of the asset and is recognized in the statement of profit and loss.

3.4.5. Capital Work in Progress

Capital work-in-progress is stated at cost which includes expenses incurred during construction period, interest on amount borrowed for acquisition of qualifying assets and other expenses incurred in connection with project implementation in so far as such expenses relate to the period prior to the commencement of commercial production.

3.5 Leases

3.5.1. Company as lessor

Lease income from operating leases where the Company is a lessor is recognized in income on a straight line basis over the lease term unless the receipts are structured to increase in line with expected general inflation to compensate for the expected inflationary cost increases. The respective leased assets are included in the balance sheet based on their nature.

3.5.2. Company as Lessee

Leases in which significant portion of risk and rewards of ownership are not transferred to the Company as lease are classified as operating leases. Payments made under operating leases (net of any incentives receipt from the lessor) are charged to profit or loss on a straight line basis over the period of the leases unless the payments are structured to increase in line with expected general inflation to compensate for the lessors expected inflationary cost increases. Leases where the company assumes substantially all risks and rewards incidental to the ownership of the leases assets are classified as finance leases.

3.6 Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the Government.

3.6.1. Sale of Goods

Revenue from the sale of goods is recognized when significant risks and rewards of ownership are transferred to customers and the company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold. Revenue from the sale of goods is measured at the fair value of the consideration received or receivables, net of returns and allowances, trade discounts and volume rebates.

3.6.2. Interest Income

For all debt instruments measured either at amortized cost, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset.

3.6.3. Other Income

All the other income is recognized as and when the same is accrued.

3.7 Employee Benefits

3.7.1. Short Term Benefits

Short term employee benefit obligations are measured on an undiscounted basis and are expensed as the related services are provided. Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within twelve months after the end of the period in which the employees render the related service are recognized in respect of employees' services up to the end of the reporting period.

3.7.2. Post Employment Benefits

The Company operates the following post employment schemes:

iii) Defined Benefit Plans

The liability recognized in the Balance Sheet in respect of defined benefit plans is the present value of the defined benefit obligation at the end of the reporting period. The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in the current and prior periods. The defined benefit obligation is calculated annually by Actuaries using the projected unit credit method.

The liability recognized for defined benefit plans is the present value of the defined benefit obligation at the reporting date, together with adjustments for unrecognized actuarial gains or losses and past service costs. The interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation. The benefits are discounted using the government securities (G-Sec) at the end of the reporting period that have terms approximating to the terms of related obligation.

Remeasurements of the net defined benefit obligation, which comprise actuarial gains and losses and the effect of the asset ceiling, are recognized in other comprehensive income. Remeasurement recognized in other comprehensive income is reflected immediately in retained earnings and will not be reclassified to the statement of profit and loss.

iv) Defined Contribution Plan

Defined contribution plans such as provident fund etc are charged to the statement of profit and loss as and when incurred.

3.7.3. Termination Benefit

Expenditure incurred on Voluntary Retirement Scheme is charged to the Statement of Profit & Loss immediately.

3.8 Borrowing Cost

i) Borrowing Costs consists of interest and other costs that an entity incurs in connection with the borrowings of funds. Borrowing costs also includes exchange difference to the extent regarded as an adjustment to the borrowing costs.

ii) Borrowing costs directly attributable to the acquisition or construction of a qualifying asset are capitalized as a part of the cost of that asset

that necessarily takes a substantial period of time to complete and prepare the asset for its intended use or sale. The Company considers a period of twelve months or more as a substantial period of time.

Transaction costs in respect of long term borrowing are amortized over the tenure of respective loans using Effective Interest Rate (EIR) method. All other borrowing costs are recognized in the statement of profit and loss in the period in which they are incurred.

3.9 Financial Instruments

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

3.9.1. Financial Assets

Recognition and Initial Measurement:

All financial assets are initially recognized when the company becomes a party to the contractual provisions of the instruments. A financial asset is initially measured at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

Classification and Subsequent Measurement:

For purposes of subsequent measurement, financial assets are classified in four categories: o Measured at Amortized Cost; o Measured at Fair Value Through Other Comprehensive Income (FVTOCI); o Measured at Fair Value Through Profit or Loss (FVTPL); and o Equity Instruments measured at Fair Value Through Other Comprehensive Income (FVTOCI).

Financial assets are not reclassified subsequent to their initial recognition, except if and in the period the Company changes its business model for managing financial assets.

Derecognition

The Company derecognizes a financial asset on trade date only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity.

Impairment of Financial Assets

The Company assesses at each date of balance sheet whether a financial asset or a group of financial assets is impaired. Ind AS - 109 requires expected credit losses to be measured through a loss allowance. The company recognizes lifetime expected losses for all contract assets and/ or all trade receivables that do not constitute a financing transaction. For all other financial assets, expected credit losses are measured at an amount equal to the 12 month expected credit losses or at an amount equal to the life time expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition.

3.9.2. Financial Liabilities

Recognition and Initial Measurement:

Financial liabilities are classified, at initial recognition, as at fair value through profit or loss, loans and borrowings, payables or as derivatives, as appropriate. All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

Subsequent Measurement:

Financial liabilities are measured subsequently at amortized cost or FVTPL. A financial liability is classified as FVTPL if it is classified as held-for-trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and

net gains and losses, including any interest expense, are recognized in profit or loss. Other financial liabilities are subsequently measured at amortized cost using the effective interest rate method. Interest expense and foreign exchange gains and losses are recognized in profit or loss. Any gain or loss on derecognition is also recognized in profit or loss.

i?? Derecognition

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

i?? Offsetting financial instruments

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the counterparty.â??

3.10 Impairment of Non-Financial Assets

i?? The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. An asset is treated as impaired when the carrying cost of the asset exceeds its recoverable value being higher of value in use and net selling price. Value in use is computed at net present value of cash flow expected over the balance useful lives of the assets. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or group of assets (Cash Generating Units - CGU).

i?? An impairment loss is recognized as an expense in the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognized in earlier accounting period is reversed if there has been an improvement in recoverable amount.

3.11 Provisions, Contingent Liabilities and Contingent Assets

3.11.1. Provisions

Provisions are recognized when there is a present obligation (legal or constructive) as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are determined by discounting the expected future cash flows (representing the best estimate of the expenditure required to settle the present obligation at the balance sheet date) at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognized as finance cost.

3.11.2. Contingent Liabilities

Contingent liability is a possible obligation arising from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events but is not recognized because it is not possible that an outflow of resources embodying economic benefit will be required to settle the obligations or reliable estimate of the amount of the obligations cannot be made. The Company discloses the existence of contingent liabilities in Other Notes to Financial Statements.

3.11.3. Contingent Assets

Contingent assets usually arise from unplanned or other unexpected events that give rise to the possibility of an inflow of economic benefits. Contingent Assets are not recognized though are disclosed, where an inflow of economic benefits is probable.

3.12 Non-current assets (or disposal groups) held for sale and discontinued operations

i?? Non-current assets (or disposal groups) are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use and a sale is considered highly probable. They are measured at the lower of the carrying amount and the fair value less cost to sell.

Impairment loss is recognized for any initial or subsequent write-down of the asset (or disposal group) to fair value less costs to sell. A gain is recognized for any subsequent increases in fair value less costs to sell of an asset (or disposal group), but not in excess of any cumulative impairment loss previously recognized. A gain or loss not previously recognized by the date of the sale of the non-current asset (or disposal group) is recognized at the date of de-recognition.

Non-current assets (including those that are part of a disposal group) are not depreciated or amortized while they are classified as held for sale. Non-current assets (or disposal group) classified as held for sale are presented separately in the balance sheet. Any profit or loss arising from the sale or remeasurement of discontinued operations is presented as part of a single line item in statement of profit and loss.

3.13 Measurement of Fair Values

A number of the Company's accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities.

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

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

The principal or the most advantageous market must be accessible by the Company. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest. A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

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

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

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
 Level 2 — Inputs other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
 Level 3 — Inputs which are unobservable inputs for the asset or liability.

External valuers are involved for valuation of significant assets & liabilities. Involvement of external valuers is decided by the management of the company considering the requirements of Ind As and selection criteria include market knowledge, reputation, independence and whether professional standards are maintained.

3.14 Standards Issued but not yet Effective

The standard issued but not yet effective up to the date of issuance of the Company's financial Statements is disclosed below. The company intends to adopt this Standard when it becomes effective.

3.14.1. Appendix B to Ind AS 21, Foreign currency transactions and advance consideration: On March 28, 2018, Ministry of Corporate Affairs ("MCA") has notified the Companies (Indian Accounting Standards) Amendment Rules, 2018 containing Appendix B to Ind AS 21, Foreign currency transactions and advance consideration which clarifies the date of the transaction for the purpose of determining the exchange rate to use on initial recognition of the related asset, expense or income, when an entity has received or paid advance consideration in a foreign currency.

3.14.2. In March 2018, the Ministry of Corporate Affairs issued the Companies (Indian Accounting Standards) (Amendments) Rules, 2018, notifying Ind AS 115, 'Revenue from Contracts with Customers'. The amendment is applicable to the Company for the reporting period beginning April 1, 2018. Ind AS 115 replaces existing revenue recognition standards Ind AS 11, Construction Contracts and Ind AS 18, Revenue and revised guidance note of the ICAI on Accounting for Real Estate Transaction for Ind AS entities issued in 2016.

The amendment will come into force from April 1, 2018. The Company is in the process of evaluating the requirement of the amendments as well as the impact of the same.

4. Significant Judgements and Key sources of Estimation in applying Accounting Policies

Information about Significant judgements and Key sources of estimation made in applying accounting policies that have the most significant effects on the amounts recognized in the financial statements is included in the following notes:

Recognition of Deferred Tax Assets: The extent to which deferred tax assets can be recognized is based on an assessment of the probability of the Company's future taxable income against which the deferred tax assets can be utilized. In addition, significant judgement is required in assessing the impact of any legal or economic limits.

Useful lives of depreciable assets (tangible): Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to actual normal wear and tear that may change the utility of plant and equipment.

Classification of Leases: The Company enters into leasing arrangements for various assets. The classification of the leasing arrangement as a finance lease or operating lease is based on an assessment of several factors, including, but not limited to, transfer of ownership of leased asset at end of lease term, lessee's option to purchase and estimated certainty of exercise of such option, proportion of lease term to the asset's economic life, proportion of present value of minimum lease payments to fair value of leased asset and extent of specialized nature of the leased asset.

Defined Benefit Obligation (DBO): Employee benefit obligations are measured on the basis of actuarial assumptions which include mortality and withdrawal rates as well as assumptions concerning future developments in discount rates, medical cost trends, anticipation of future salary increases and the inflation rate. The Company considers that the assumptions used to measure its obligations are appropriate. However, any changes in these assumptions may have a material impact on the resulting calculations.

Provisions and Contingencies: The assessments undertaken in recognising provisions and contingencies have been made in accordance with Indian Accounting Standards (Ind AS) 37, 'Provisions, Contingent Liabilities and Contingent Assets'. The evaluation of the likelihood of the contingent events is applied best judgement by management regarding the probability of exposure to potential loss.

Impairment of Financial Assets: The Company reviews its carrying value of investments carried at amortized cost annually, or more frequently when there is indication of impairment. If recoverable amount is less than its carrying amount, the impairment loss is accounted for.

Allowances for Doubtful Debts: The Company makes allowances for doubtful debts through appropriate estimations of irrecoverable amount. The identification of doubtful debts requires use of judgment and estimates. Where the expectation is different from the original estimate, such difference will impact the carrying value of the trade and other receivables and doubtful debts expenses in the period in which such estimate has been changed.

Fair value measurement of financial Instruments: When the fair values of financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the Discounted Cash Flow model. The input to these models are taken from observable markets where possible, but where this not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility.

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

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

[400600] Notes - Property, plant and equipment

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]			Gross carrying amount [Member]
Sub classes of property, plant and equipment [Axis]	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	1,14,406	0		1,14,406
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-9,75,015	-16,77,307		
Total Depreciation property plant and equipment	-9,75,015	-16,77,307		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2,05,45,811	97,389		2,16,98,039
Total disposals and retirements, property, plant and equipment	2,05,45,811	97,389		2,16,98,039
Total increase (decrease) in property, plant and equipment	-2,14,06,420	-17,74,696		-2,15,83,633
Property, plant and equipment at end of period	1,38,87,735	3,52,94,155	3,70,68,851	1,73,30,091

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]	
	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			9,75,015	16,77,307
Total Depreciation property plant and equipment			9,75,015	16,77,307
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	97,389		11,52,228	
Total disposals and retirements, property, plant and equipment	97,389		11,52,228	
Total increase (decrease) in property, plant and equipment	-97,389		-1,77,213	16,77,307
Property, plant and equipment at end of period	3,89,13,724	3,90,11,113	34,42,356	36,19,569

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]	Property, plant and equipment [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		1,14,406	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-9,75,015	-16,77,307	
Total Depreciation property plant and equipment		-9,75,015	-16,77,307	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		2,05,45,811	97,389	
Total disposals and retirements, property, plant and equipment		2,05,45,811	97,389	
Total increase (decrease) in property, plant and equipment		-2,14,06,420	-17,74,696	
Property, plant and equipment at end of period	19,42,262	1,38,87,735	3,52,94,155	3,70,68,851

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]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,14,406	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				9,75,015
Total Depreciation property plant and equipment				9,75,015
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2,16,98,039	97,389		11,52,228
Total disposals and retirements, property, plant and equipment	2,16,98,039	97,389		11,52,228
Total increase (decrease) in property, plant and equipment	-2,15,83,633	-97,389		-1,77,213
Property, plant and equipment at end of period	1,73,30,091	3,89,13,724	3,90,11,113	34,42,356

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]	Property, plant and equipment [Member]		Land [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			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	16,77,307		-0	-0
Total Depreciation property plant and equipment	16,77,307		-0	-0
Total increase (decrease) in property, plant and equipment	16,77,307		0	0
Property, plant and equipment at end of period	36,19,569	19,42,262	9,58,276	9,58,276

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]			
	Carrying amount [Member]	Owned and leased assets [Member]		
Carrying amount [Axis]		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	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	9,58,276	9,58,276	9,58,276	9,58,276

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]			
	Owned and leased assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		-0
Total Depreciation property plant and equipment	0	0		-0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	0	0	0	9,58,276

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]	Land [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0			
Total Depreciation property plant and equipment	-0			
Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	9,58,276	9,58,276	9,58,276	9,58,276

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] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Land [Member]			
	Gross carrying amount [Member]	Owned assets [Member]		
		Accumulated depreciation and impairment [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Total Depreciation property plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	9,58,276	0	0	0

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] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Buildings [Member]			
	Owned and leased assets [Member]			
	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	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-6,14,819	-6,88,176		
Total Depreciation property plant and equipment	-6,14,819	-6,88,176		
Total increase (decrease) in property, plant and equipment	-6,14,819	-6,88,176		0
Property, plant and equipment at end of period	1,12,20,149	1,18,34,968	1,25,23,144	1,32,11,323

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]	Buildings [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [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
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	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			6,14,819	6,88,176
Total Depreciation property plant and equipment			6,14,819	6,88,176
Total increase (decrease) in property, plant and equipment	0		6,14,819	6,88,176
Property, plant and equipment at end of period	1,32,11,323	1,32,11,323	19,91,174	13,76,355

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]	Buildings [Member]			
	Owned and leased assets [Member]	Owned assets [Member]		
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
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		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-6,14,819	-6,88,176	
Total Depreciation property plant and equipment		-6,14,819	-6,88,176	
Total increase (decrease) in property, plant and equipment		-6,14,819	-6,88,176	
Property, plant and equipment at end of period	6,88,179	1,12,20,149	1,18,34,968	1,25,23,144

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]	Buildings [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	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				6,14,819
Total Depreciation property plant and equipment				6,14,819
Total increase (decrease) in property, plant and equipment	0	0		6,14,819
Property, plant and equipment at end of period	1,32,11,323	1,32,11,323	1,32,11,323	19,91,174

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]	Buildings [Member]		Plant and 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]	01/04/2017 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			1,14,406	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	6,88,176		-7,385	-4,43,020
Total Depreciation property plant and equipment	6,88,176		-7,385	-4,43,020
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			2,05,45,811	
Total disposals and retirements, property, plant and equipment			2,05,45,811	
Total increase (decrease) in property, plant and equipment	6,88,176		-2,04,38,790	-4,43,020
Property, plant and equipment at end of period	13,76,355	6,88,179	1,07,021	2,05,45,811

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] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Plant and equipment [Member]			
	Carrying amount [Member] 31/03/2017	Owned and leased assets [Member]		
		Gross carrying amount [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]				
Additions other than through business combinations, property, plant and equipment		1,14,406	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		2,16,98,039		
Total disposals and retirements, property, plant and equipment		2,16,98,039		
Total increase (decrease) in property, plant and equipment		-2,15,83,633	0	
Property, plant and equipment at end of period	2,09,88,831	1,14,406	2,16,98,039	2,16,98,039

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] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Plant and equipment [Member]			
	Owned and leased assets [Member]			Owned assets [Member]
	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				1,14,406
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	7,385	4,43,020		-7,385
Total Depreciation property plant and equipment	7,385	4,43,020		-7,385
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	11,52,228			2,05,45,811
Total disposals and retirements, property, plant and equipment	11,52,228			2,05,45,811
Total increase (decrease) in property, plant and equipment	-11,44,843	4,43,020		-2,04,38,790
Property, plant and equipment at end of period	7,385	11,52,228	7,09,208	1,07,021

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] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Plant and equipment [Member]			
	Owned assets [Member]			
	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		1,14,406	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-4,43,020			
Total Depreciation property plant and equipment	-4,43,020			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			2,16,98,039	
Total disposals and retirements, property, plant and equipment			2,16,98,039	
Total increase (decrease) in property, plant and equipment	-4,43,020		-2,15,83,633	0
Property, plant and equipment at end of period	2,05,45,811	2,09,88,831	1,14,406	2,16,98,039

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]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
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		7,385	4,43,020	
Total Depreciation property plant and equipment		7,385	4,43,020	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		11,52,228		
Total disposals and retirements, property, plant and equipment		11,52,228		
Total increase (decrease) in property, plant and equipment		-11,44,843	4,43,020	
Property, plant and equipment at end of period	2,16,98,039	7,385	11,52,228	7,09,208

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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-3,46,844	-5,24,157		
Total Depreciation property plant and equipment	-3,46,844	-5,24,157		
Total increase (decrease) in property, plant and equipment	-3,46,844	-5,24,157		0
Property, plant and equipment at end of period	12,68,971	16,15,815	21,39,972	26,69,583

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]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [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
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	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			3,46,844	5,24,157
Total Depreciation property plant and equipment			3,46,844	5,24,157
Total increase (decrease) in property, plant and equipment	0		3,46,844	5,24,157
Property, plant and equipment at end of period	26,69,583	26,69,583	14,00,612	10,53,768

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]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Accumulated depreciation and impairment [Member]	Carrying amount [Member]	
	31/03/2017		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-3,46,844	-5,24,157	
Total Depreciation property plant and equipment		-3,46,844	-5,24,157	
Total increase (decrease) in property, plant and equipment		-3,46,844	-5,24,157	
Property, plant and equipment at end of period	5,29,611	12,68,971	16,15,815	21,39,972

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]	Furniture and fixtures [Member]			
	Owned 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	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				3,46,844
Total Depreciation property plant and equipment				3,46,844
Total increase (decrease) in property, plant and equipment	0	0		3,46,844
Property, plant and equipment at end of period	26,69,583	26,69,583	26,69,583	14,00,612

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]	Furniture and fixtures [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			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	5,24,157		-5,967	-21,954
Total Depreciation property plant and equipment	5,24,157		-5,967	-21,954
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	97,389
Total disposals and retirements, property, plant and equipment			0	97,389
Total increase (decrease) in property, plant and equipment	5,24,157		-5,967	-1,19,343
Property, plant and equipment at end of period	10,53,768	5,29,611	49,029	54,996

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] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Vehicles [Member]			
	Carrying amount [Member] 31/03/2017	Owned and leased assets [Member]		
		Gross carrying amount [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]				
Additions other than through business combinations, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	97,389	
Total disposals and retirements, property, plant and equipment		0	97,389	
Total increase (decrease) in property, plant and equipment		0	-97,389	
Property, plant and equipment at end of period	1,74,339	92,214	92,214	1,89,603

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

..(25)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Vehicles [Member]			
	Owned and leased assets [Member]			Owned assets [Member]
	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	5,967	21,954		-5,967
Total Depreciation property plant and equipment	5,967	21,954		-5,967
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	5,967	21,954		-5,967
Property, plant and equipment at end of period	43,185	37,218	15,264	49,029

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

..(26)

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]	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	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-21,954			
Total Depreciation property plant and equipment	-21,954			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	97,389		0	97,389
Total disposals and retirements, property, plant and equipment	97,389		0	97,389
Total increase (decrease) in property, plant and equipment	-1,19,343		0	-97,389
Property, plant and equipment at end of period	54,996	1,74,339	92,214	92,214

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

..(27)

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]		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		5,967	21,954	
Total Depreciation property plant and equipment		5,967	21,954	
Total increase (decrease) in property, plant and equipment		5,967	21,954	
Property, plant and equipment at end of period	1,89,603	43,185	37,218	15,264

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

..(28)

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]	01/04/2018 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	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0	-0		
Total Depreciation 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	1,74,822	1,74,822	1,74,822	1,74,822

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

..(29)

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]	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	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	0
Total Depreciation 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	1,74,822	1,74,822	0	0

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

..(30)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned and leased assets [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-0	-0	
Total Depreciation property plant and equipment		-0	-0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	0	1,74,822	1,74,822	1,74,822

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

..(31)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned assets [Member]			Accumulated depreciation and impairment [Member]
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			01/04/2018 to 31/03/2019
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	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Total Depreciation property plant and equipment				0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	1,74,822	1,74,822	1,74,822	0

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

..(32)

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]		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			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		-0	-0
Total Depreciation property plant and equipment	0		-0	-0
Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	0	0	1,09,467	1,09,467

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

..(33)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		31/03/2017	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	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	1,09,467	1,09,467	1,09,467	1,09,467

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

..(34)

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]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		-0
Total Depreciation property plant and equipment	0	0		-0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	0	0	0	1,09,467

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

..(35)

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]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0			
Total Depreciation property plant and equipment	-0			
Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	1,09,467	1,09,467	1,09,467	1,09,467

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

..(36)

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]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Total Depreciation property plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	1,09,467	0	0	0

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]		Buildings [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	10	10	10	10
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]	Plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	10	10	10	10
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]	Vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	10	10	10	10
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]	Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	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	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	10	10
Whether property, plant and equipment are stated at revalued amount	No	No

[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	wdv	wdv
Useful lives or depreciation rates, investment property, cost model	10	10

[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	31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]			
Disclosure of detailed information about other intangible assets [Line items]			
Reconciliation of changes in other intangible assets [Abstract]			
Other intangible assets at end of period	0	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 provision matrix [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial instruments [Axis]	Financial instruments, class [Member]	
Past due status [Axis]	Past due status [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2019	31/03/2018
Disclosure of provision matrix [Abstract]		
Disclosure of provision matrix [Line items]		
Financial assets	8,48,590	52,68,164

Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial instruments [Axis]	Financial instruments, class [Member]	
Type of measurement of expected credit losses [Axis]	Type of measurement of expected credit losses [Member]	
Method of assessment of expected credit losses [Axis]	Method of assessment of expected credit losses [Member]	
Credit impairment of financial instruments [Axis]	Credit impairment of financial instruments [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2019	31/03/2018
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Line items]		
Financial assets at end of period	8,48,590	52,68,164

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]			
Categories of financial liabilities [Axis]	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
	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	8,48,47,539	14,02,86,636	8,48,47,539	14,02,86,636
Financial liabilities, at fair value	0	0	0	0

Disclosure of financial instruments by type of interest rate [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Types of interest rates [Axis]	Interest rate types [Member]	
	31/03/2019	31/03/2018
Disclosure of financial instruments by type of interest rate [Abstract]		
Disclosure of financial instruments by type of interest rate [Line items]		
Financial assets	8,48,590	52,68,164

Disclosure of financial assets [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Financial assets, class [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	8,48,590	52,68,164	8,48,590	52,68,164
Financial assets, at fair value	0	0	0	0

Disclosure of financial assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Categories of financial assets [Axis]				
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	8,48,590	52,68,164	8,48,590	52,68,164
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class			Please refer to the description as given in the child member.	Please refer to the description as given in the child member.
Description of other financial assets at fair value class			Please refer to the description as given in the child member.	Please refer to the description as given in the child member.

Disclosure of financial assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Corporate loans [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Categories of financial assets [Axis]				
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	4,76,915	0	4,76,915
Financial assets, at fair value	0	0	0	0

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 [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Categories of financial assets [Axis]				
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	8,48,590	47,91,249	8,48,590	47,91,249
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class			Please refer to the description as given in the child member.	Please refer to the description as given in the child member.
Description of other financial assets at fair value class			Please refer to the description as given in the child member.	Please refer to the description as given in the 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 1 [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Categories of financial assets [Axis]				
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	2,93,665	2,70,483	2,93,665	2,70,483
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class			NA	NA
Description of other financial assets at fair value class			NA	NA

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 2 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, 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	3,04,925	29,83,381	3,04,925	29,83,381
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class			Cash and Cash Equivalents	Cash and Cash Equivalents
Description of other financial assets at fair value class			Cash and Cash Equivalents	Cash and Cash Equivalents

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]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, 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	2,50,000	13,50,000	2,50,000	13,50,000
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class			Bank balances	Bank balances
Description of other financial assets at fair value class			Bank balances	Bank balances

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]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, 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	0	1,87,385	0	1,87,385
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class			NA	NA
Description of other financial assets at fair value class			NA	NA

Unless otherwise specified, all monetary values are in INR

	31/03/2019	31/03/2018
Disclosure of financial instruments [TextBlock]		
Disclosure of financial assets [TextBlock]		
Disclosure of financial assets [Abstract]		
Financial assets	8,48,590	52,68,164
Financial assets, at fair value	0	0
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]		
Financial assets at end of period	8,48,590	52,68,164
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Financial assets	8,48,590	52,68,164
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Financial assets	8,48,590	52,68,164
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		
Financial assets	8,48,590	52,68,164

[611300] Notes - Regulatory deferral accounts

Unless otherwise specified, all monetary values are in INR

	31/03/2017
Disclosure of regulatory deferral accounts [TextBlock]	
Total regulatory deferral account debit balances and related deferred tax assets	0

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

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 non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-79,79,999	-76,33,645
Net cash flows from (used in) operating activities	-79,79,999	-76,33,645
Net cash flows from (used in) investing activities, continuing operations	10,05,245	6,60,87,277
Net cash flows from (used in) investing activities	10,05,245	6,60,87,277
Net cash flows from (used in) financing activities, continuing operations	42,96,298	-5,59,74,624
Net cash flows from (used in) financing activities	42,96,298	-5,59,74,624

[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 [Axis]		Shareholder 1 [Member]	
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Type of share	Ordinary Shares	Ordinary Shares	Ordinary Shares	Ordinary 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	Ordinary Shares	Ordinary Shares	Ordinary Shares	Ordinary Shares
Name of shareholder			Murari Lal Jalan	Murari Lal Jalan
Permanent account number of shareholder			ABQPJ9305G	ABQPJ9305G
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 71,95,868	[shares] 71,95,868
Percentage of shareholding in company			44.62%	44.62%

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 1 [Member]			
	Shareholder 2 [Member]		Shareholder 3 [Member]	
Name of shareholder [Axis]	Shareholder 2 [Member]		Shareholder 3 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Type of share	Ordinary Shares	Ordinary Shares	Ordinary Shares	Ordinary 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	Ordinary Shares	Ordinary Shares	Ordinary Shares	Ordinary Shares
Name of shareholder	Arrow Syntex Private Limited	Arrow Syntex Private Limited	Bharat Mekani	Bharat Mekani
CIN of shareholder	U17120MH1994PTC078522	U17120MH1994PTC078522		
Permanent account number of shareholder	AACCA1404B	AACCA1404B		
Country of incorporation or residence of shareholder	INDIA	INDIA	SINGAPORE	SINGAPORE
Number of shares held in company	[shares] 29,38,194	[shares] 29,38,194	[shares] 15,00,000	[shares] 15,00,000
Percentage of shareholding in company	18.22%	18.22%	9.30%	9.30%

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]		Equity shares 2 [Member]	
	Shareholder 4 [Member]		Name of shareholder [Member]	
Name of shareholder [Axis]	Shareholder 4 [Member]		Name of shareholder [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Type of share	Ordinary Shares	Ordinary Shares	Preference Shares	Preference 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	Ordinary Shares	Ordinary Shares	Preference Shares	Preference Shares
Name of shareholder	Anand Purohit	Anand Purohit		
Country of incorporation or residence of shareholder	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES		
Number of shares held in company	[shares] 15,00,000	[shares] 15,00,000		
Percentage of shareholding in company	9.30%	9.30%		

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				Ordinary Shares
Number of shares authorised	[shares] 2,04,50,000	[shares] 2,04,50,000		[shares] 1,65,00,000
Value of shares authorised	56,00,00,000	56,00,00,000		16,50,00,000
Number of shares issued	[shares] 1,61,25,400	[shares] 1,61,25,400		[shares] 1,61,25,400
Value of shares issued	16,12,54,000	16,12,54,000		16,12,54,000
Number of shares subscribed and fully paid	[shares] 1,61,25,400	[shares] 1,61,25,400		[shares] 1,61,25,400
Value of shares subscribed and fully paid	16,12,54,000	16,12,54,000		16,12,54,000
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] 1,61,25,400	[shares] 1,61,25,400		[shares] 1,61,25,400
Total value of shares subscribed	16,12,54,000	16,12,54,000		16,12,54,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,61,25,400	[shares] 1,61,25,400		[shares] 1,61,25,400
Value of shares called	16,12,54,000	16,12,54,000		16,12,54,000
Forfeited shares	19,500	19,500		19,500
Value of shares paid-up	16,12,73,500	16,12,73,500		16,12,73,500
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 10
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Decrease in number of shares during period [Abstract]				
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] -0	[shares] -0		[shares] -0
Number of shares outstanding at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Decrease in equity share capital during period [Abstract]				
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	-0	-0		-0
Equity share capital at end of period	16,12,73,500	16,12,73,500	16,12,73,500	16,12,73,500
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, interest accrued	0	0		0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				Ordinary Shares

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	Ordinary Shares		Preference Shares	Preference Shares
Number of shares authorised	[shares] 1,65,00,000		[shares] 39,50,000	[shares] 39,50,000
Value of shares authorised	16,50,00,000		39,50,00,000	39,50,00,000
Number of shares issued	[shares] 1,61,25,400		[shares] 0	[shares] 0
Value of shares issued	16,12,54,000		0	0
Number of shares subscribed and fully paid	[shares] 1,61,25,400		[shares] 0	[shares] 0
Value of shares subscribed and fully paid	16,12,54,000		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] 1,61,25,400		[shares] 0	[shares] 0
Total value of shares subscribed	16,12,54,000		0	0
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,61,25,400		[shares] 0	[shares] 0
Value of shares called	16,12,54,000		0	0
Forfeited shares	19,500			
Value of shares paid-up	16,12,73,500		0	0
Par value per share	[INR/shares] 10		[INR/shares] 100	[INR/shares] 100
Amount per share called in case shares not fully called	[INR/shares] 10		[INR/shares] 100	[INR/shares] 100
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Decrease in number of shares during period [Abstract]				
Other decrease in number of shares	[shares] 0		[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] -0		[shares] -0	[shares] -0
Number of shares outstanding at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Decrease in equity share capital during period [Abstract]				
Other decrease in amount of shares	0		0	0
Total decrease in equity share capital during period	0		0	0
Total increase (decrease) in share capital	-0		-0	-0
Equity share capital at end of period	16,12,73,500	16,12,73,500	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, interest accrued	0		0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0
Type of share	Ordinary Shares		Preference Shares	Preference Shares

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
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

[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]			
	Borrowings [Member]		Other loans and advances [Member]	
	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	5,76,93,604	5,14,71,403	5,76,93,604	5,14,71,403

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	Other loans and advances, others [Member]		Borrowings [Member]	
	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	5,76,93,604	5,14,71,403	8,08,20,000	8,37,00,000

Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Loans and advances from related parties [Member]		Loans and advances from others [Member]	
	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	8,08,20,000	8,37,00,000	8,08,20,000	8,37,00,000

[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 difference, unused tax losses and unused tax credits [Member]			Temporary differences [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	3,53,78,961	0		3,53,78,961
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	50,25,014	48,89,776	0
Deferred tax liabilities	0	50,25,014	48,89,776	0
Net deferred tax liability (assets)	0	0	0	0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	0	-5,596		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	-5,596		0
Deferred tax relating to items credited (charged) directly to equity	3,53,78,961	0		3,53,78,961
Aggregated income tax relating to components of other comprehensive income	0	5,596		0
Increase (decrease) through business combinations, deferred tax liability (assets)	-3,53,78,961	0		-3,53,78,961
Total increase (decrease) in deferred tax liability (assets)	0	0		0
Deferred tax liability (assets) at end of period	0	0	0	0
Description of other temporary differences				Please refer to the description as given in the child member.

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]	Temporary differences [Member]		Allowance for credit losses [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
Deferred tax relating to items credited (charged) directly to equity	0		2,97,25,434	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	50,25,014	48,89,776	0	6,29,729
Deferred tax liabilities	50,25,014	48,89,776		
Net deferred tax liability (assets)	0	0	0	-6,29,729
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-5,596		0	7,20,379
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	-5,596		0	7,20,379
Deferred tax relating to items credited (charged) directly to equity	0		2,97,25,434	0
Aggregated income tax relating to components of other comprehensive income	5,596			
Increase (decrease) through business combinations, deferred tax liability (assets)	0		-2,90,95,705	0
Total increase (decrease) in deferred tax liability (assets)	0		6,29,729	7,20,379
Deferred tax liability (assets) at end of period	0	0	0	-6,29,729
Description of other temporary differences	Please refer to the description as given in the child member.			

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]	Allowance for credit losses [Member] 31/03/2017	Depreciation amortisation impairment [Member]		
		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Deferred tax relating to items credited (charged) directly to equity		3,82,434	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	13,50,108			
Deferred tax liabilities		0	50,25,014	48,89,776
Net deferred tax liability (assets)	-13,50,108	0	50,25,014	48,89,776
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		0	1,35,238	
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	1,35,238	
Deferred tax relating to items credited (charged) directly to equity		3,82,434	0	
Increase (decrease) through business combinations, deferred tax liability (assets)		-54,07,448	0	
Total increase (decrease) in deferred tax liability (assets)		-50,25,014	1,35,238	
Deferred tax liability (assets) at end of period	-13,50,108	0	50,25,014	48,89,776

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

..(4)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member]			Other temporary differences 1 [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	
Deferred tax relating to items credited (charged) directly to equity	52,71,093	0		1,92,509
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	43,95,285	35,39,668	0
Net deferred tax liability (assets)	-0	-43,95,285	-35,39,668	0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	0	-8,61,213		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	-8,61,213		0
Deferred tax relating to items credited (charged) directly to equity	52,71,093	0		1,92,509
Aggregated income tax relating to components of other comprehensive income	0	5,596		0
Increase (decrease) through business combinations, deferred tax liability (assets)	-8,75,808	0		-21,838
Total increase (decrease) in deferred tax liability (assets)	43,95,285	-8,55,617		1,70,671
Deferred tax liability (assets) at end of period	-0	-43,95,285	-35,39,668	0
Description of other temporary differences	Please refer to the description as given in the child member.	Please refer to the description as given in the child member.		Section 43B of Income-tax Act

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

..(5)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 1 [Member]		Other temporary differences 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
Deferred tax relating to items credited (charged) directly to equity		0	12,26,555	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	1,70,671	2,01,434	0	12,26,555
Net deferred tax liability (assets)	-1,70,671	-2,01,434	0	-12,26,555
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	25,167		0	-11,794
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	25,167		0	-11,794
Deferred tax relating to items credited (charged) directly to equity		0	12,26,555	0
Aggregated income tax relating to components of other comprehensive income	5,596			
Increase (decrease) through business combinations, deferred tax liability (assets)		0		
Total increase (decrease) in deferred tax liability (assets)	30,763		12,26,555	-11,794
Deferred tax liability (assets) at end of period	-1,70,671	-2,01,434	0	-12,26,555
Description of other temporary differences	Section 43B of Income-tax Act		Provision for doubtful debts	Provision for doubtful debts

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

..(6)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 2 [Member] 31/03/2017	Other temporary differences 3 [Member]		
		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Deferred tax relating to items credited (charged) directly to equity		38,52,029	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	12,14,761	0	29,98,059	21,23,473
Net deferred tax liability (assets)	-12,14,761	0	-29,98,059	-21,23,473
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		0	-8,74,586	
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	-8,74,586	
Deferred tax relating to items credited (charged) directly to equity		38,52,029	0	
Increase (decrease) through business combinations, deferred tax liability (assets)		-8,53,970	0	
Total increase (decrease) in deferred tax liability (assets)		29,98,059	-8,74,586	
Deferred tax liability (assets) at end of period	-12,14,761	0	-29,98,059	-21,23,473
Description of other temporary differences		Others	Others	

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of income tax [TextBlock]			
Major components of tax expense (income) [Abstract]			
Other components of deferred tax expense (income)	0	0	
Total tax expense (income)	0	0	
Current and deferred tax relating to items charged or credited directly to equity [Abstract]			
Deferred tax relating to items credited (charged) directly to equity	3,53,78,961	0	
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 assets	0	50,25,014	48,89,776
Deferred tax liabilities	0	50,25,014	48,89,776
Net deferred tax liability (assets)	0	0	0
Deferred tax expense (income) [Abstract]			
Deferred tax expense (income) recognised in profit or loss	0	-5,596	
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	-5,596	
Deferred tax relating to items credited (charged) directly to equity	3,53,78,961	0	
Aggregated income tax relating to components of other comprehensive income	0	5,596	
Increase (decrease) through business combinations, deferred tax liability (assets)	-3,53,78,961	0	
Total increase (decrease) in deferred tax liability (assets)	0	0	
Deferred tax liability (assets) at end of period	0	0	0
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]			
Total tax expense (income)	0	0	

[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
Description of accounting policy for government grants [TextBlock]	NA	

[401100] Notes - Subclassification and notes on liabilities and assets
Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]	
	Secured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [Line items]		
Breakup of trade receivables [Abstract]		
Trade receivables, gross	0	0
Allowance for bad and doubtful debts	0	0
Total trade receivables	0	0
Details of trade receivables due by directors, other officers or others [Abstract]		
Trade receivables due by directors	0	0
Trade receivables due by other officers	0	0
Total trade receivables due by directors, other officers or others	0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]		
Trade receivables due by firms in which any director is partner	0	0
Trade receivables due by private companies in which any director is director	0	0
Trade receivables due by private companies in which any director is member	0	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0

Disclosure of breakup of provisions [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	5,08,687	4,54,505		
Provision other employee related liabilities			2,31,731	2,01,923
Total provisions for employee benefits	5,08,687	4,54,505	2,31,731	2,01,923
Provision for statutory liabilities	34,99,325	34,99,325		
CSR expenditure provision	0	0	0	0
Total provisions	40,08,012	39,53,830	2,31,731	2,01,923

Details of loans [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of loans [Axis]	Loans [Member]			
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Doubtful [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	6,68,000	4,76,915	6,000	6,000
Allowance for bad and doubtful loans	0	0	6,000	6,000
Total loans	6,68,000	4,76,915	0	0
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of loans [Axis]	Loans given employees [Member]			
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Doubtful [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	6,68,000	4,76,915	6,000	6,000
Allowance for bad and doubtful loans	0	0	6,000	6,000
Total loans	6,68,000	4,76,915	0	0
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Other non-current assets, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other non-current assets, others [Axis]	ONAO1		ONAO2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	48,85,987	53,84,458	0	0
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Capital Advances	Capital Advances	Advance against supply of Goods & Services	Advance against supply of Goods & Services
Other non-current assets, others	48,85,987	53,84,458	0	0

Other non-current assets, others [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Other non-current assets, others [Axis]	ONAO3	
	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	22,93,285	22,93,285
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Amount Paid Under Protest	Amount Paid Under Protest
Other non-current assets, others	22,93,285	22,93,285

Other current financial assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current financial assets others [Axis]	OCFAO1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	15,000	15,000
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Security & Other Deposits	Security & Other Deposits
Other current financial assets others	15,000	15,000

Other current liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current liabilities, others [Axis]	OCLO1	
	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	45,80,139	5,24,13,962
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Other current liabilities, others	Other current liabilities, others
Other current liabilities, others	45,80,139	5,24,13,962

Other current financial liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current financial liabilities, others [Axis]	OCFLO1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	3,33,389	3,26,087
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Other current financial liabilities, others	Other current financial liabilities, others
Other current financial liabilities, others	3,33,389	3,26,087

Other non-current financial assets, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of other non-current financial assets others [Axis]	ONFAO1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current financial assets notes [Abstract]		
Other non-current financial assets [Abstract]		
Other non-current financial assets, others	83,098	83,098
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Other non-current financial assets, others	Other non-current financial assets, others
Other non-current financial assets, others	83,098	83,098

Details of advances [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Advances [Member]		Advances given suppliers [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of advances [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	8,49,521	35,43,834	2,86,721	2,36,667
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
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]	Current [Member]			
	Other Advances [Member]		Prepaid expenses [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of advances [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	5,62,800	33,07,167	49,649	57,050
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
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]	Current [Member]	
	Other advances, others [Member]	
	Unsecured considered good [Member]	
Classification of advances [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Classification of assets based on security [Axis]		
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	5,13,151	32,50,117
Nature of other advance	0	0
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Total advance due by directors other officers or others	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]		
Advance due by firms in which any director is partner	0	0
Total advance due by firms or companies in which any director is partner or director	0	0

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company inventories [Member]			Stores and spares [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
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	32,84,965	65,69,465	98,53,965	32,84,965
Mode of valuation	Lower of Cost or NRV	Lower of Cost or NRV		Lower of Cost or NRV

Classification of inventories [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Stores and spares [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	65,69,465
Mode of valuation	Lower of Cost or NRV

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]			
Interest income accrued	2,10,567	1,87,385	1,66,570
Total other non-current financial assets	2,93,665	2,70,483	2,85,080
Advances, non-current	0	0	
Total other non-current assets	71,79,272	76,77,743	76,77,743
Disclosure of notes on cash and bank balances explanatory [TextBlock]			
Fixed deposits with banks	0	0	0
Other balances with banks	2,98,357	29,79,949	4,91,203
Total balance with banks	2,98,357	29,79,949	4,91,203
Cash on hand	6,568	3,432	13,170
Total cash and cash equivalents	3,04,925	29,83,381	5,04,373
Bank balance other than cash and cash equivalents	2,50,000	13,50,000	2,50,000
Total cash and bank balances	5,54,925	43,33,381	7,54,373
Balances held with banks to extent held against other commitments	0	0	
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0	
Bank deposits with more than 12 months maturity	0	0	0
Security deposits	15,000	15,000	35,000
Total other current financial assets	15,000	15,000	35,000
Advances, current	8,49,521	35,43,834	64,62,468
Total other current assets	8,49,521	35,43,834	64,62,468
Security deposits refundable, Non-current	16,62,138	16,62,138	17,00,268
Total other non-current financial liabilities	16,62,138	16,62,138	17,00,268
Nature of other provisions	0	0	
Current maturities of long-term debt	0	0	11,40,00,000
Interest accrued on borrowings	0	0	0
Interest accrued on public deposits	0	0	0
Interest accrued others	0	0	0
Unpaid dividends	0	0	0
Unpaid matured deposits and interest accrued thereon	0	0	
Unpaid matured debentures and interest accrued thereon	0	0	0
Debentures claimed but not paid	0	0	0
Public deposit payable, current	0	0	0
Total other current financial liabilities	3,33,389	3,26,087	11,44,47,950
Current liabilities portion of share application money pending allotment	0	0	0
Total other payables, current	0	0	0
Total other current liabilities	45,80,139	5,24,13,962	34,33,569

[401200] Notes - Additional disclosures on balance sheet

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 additional balance sheet notes explanatory [TextBlock]		
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Other money for which company is contingently liable	0	0
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	9,10,72,377	16,94,09,902
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

	01/04/2018 to 31/03/2019
Disclosure of revenue [TextBlock]	Textual information (40) [See below]

Textual information (40)

Disclosure of revenue [Text Block]

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the Government

[612400] Notes - Service concession 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 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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits

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 employee benefits [TextBlock]	Textual information (41) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

Textual information (41)

Disclosure of employee benefits [Text Block]

EMPLOYEE BENEFITS EXPENSE	Salaries & Wages	1,673,271	1,758,901	Contribution to Provident and Other Funds	196,361
204,021	Staff Welfare Expenses	54,553	52,943	1,924,185	2,015,865

[612800] Notes - Borrowing costs

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 borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[700100] Notes - Key managerial personnels and directors remuneration and other information

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	KMP1 01/04/2018 to 31/03/2019	KMP2 01/04/2018 to 31/03/2019	KMP3 01/04/2018 to 31/03/2019
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]			
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]			
Name of key managerial personnel or director	Ankit Jalan	Kamal Khetawat Kumar	MOHINI AGARWAL
Director identification number of key managerial personnel or director	02577501	00438830	07632857
Permanent account number of key managerial personnel or director	AIAPJ5967D	AAMPA2170R	AKTPA4963H
Date of birth of key managerial personnel or director	22/12/1983	28/12/1967	12/09/1960
Designation of key managerial personnel or director	Whole Time Director	Director	Director
Qualification of key managerial personnel or director	MBA- Finance	B. Com	B. Com
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
Sweat equity 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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

[613100] Notes - Effects of changes in foreign exchange rates

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	0	0
Total revenue from operations other than finance company	0	0
Total revenue from operations	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on other current investments	42,833	1,73,253
Total interest income on current investments	42,833	1,73,253
Total interest income	42,833	1,73,253
Dividend income [Abstract]		
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from others	0	0
Total dividend income non-current investments	0	0
Total dividend income	0	0
Other non-operating income [Abstract]		
Income insurance claims	0	0
Excess provisions written back	13,944	14,112
Miscellaneous other non-operating income	59,248	0
Total other non-operating income	73,192	14,112
Total other income	1,16,025	1,87,365
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense other borrowings	23,702	74,624
Total interest expense	23,702	74,624
Dividend on preference shares treated as debt	54,03,432	46,08,426
Total finance costs	54,27,134	46,83,050
Employee benefit expense [Abstract]		
Salaries and wages	0	0
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	1,00,835	0
Total remuneration to directors	1,00,835	0
Remuneration to manager [Abstract]		
Salary to manager	2,58,750	2,41,500
Total remuneration to manager	2,58,750	2,41,500
Total managerial remuneration	3,59,585	2,41,500
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	2,03,430	1,96,361
Total contribution to provident and other funds	2,03,430	1,96,361
Staff welfare expense	67,016	54,553
Other employee related expenses	10,04,201	14,31,771
Total employee benefit expense	16,34,232	19,24,185
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	9,75,015	16,77,307
Total depreciation, depletion and amortisation expense	9,75,015	16,77,307
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	0	0
Repairs to building	0	0
Repairs to machinery	0	0

Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	51,650	52,040
Total rates and taxes excluding taxes on income	51,650	52,040
Electricity expenses	4,72,129	4,60,436
Telephone postage	1,51,017	2,42,043
Printing stationery	1,54,936	2,22,700
Travelling conveyance	2,59,454	1,24,433
Legal professional charges	5,16,260	3,51,087
Vehicle running expenses	83,114	70,194
Safety security expenses	21,39,972	23,93,488
Directors sitting fees	0	0
Donations subscriptions	4,00,000	7,06,000
Seminars conference expenses	23,438	28,554
Registration filing fees	4,13,671	13,10,752
Bank charges	4,253	8,747
Advertising promotional expenses	37,800	22,341
Commission paid other selling agents	15,00,000	10,00,000
Secondary packing expenses	32,84,500	32,84,500
Cost repairs maintenance other assets	1,86,322	1,31,640
Cost lease rentals	1,48,640	1,24,839
Impairment loss on financial assets [Abstract]		
Impairment loss on financial assets trade receivables	5,02,749	1,68,461
Total impairment loss on financial assets	5,02,749	1,68,461
Impairment loss on non financial assets [Abstract]		
Impairment loss on property plant and equipment	0	40,389
Total impairment loss on non-financial assets	0	40,389
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Contract cost [Abstract]		
Overhead costs apportioned contracts [Abstract]		
Insurance cost apportioned contract	3,920	1,41,460
Total overhead costs apportioned contracts	3,920	1,41,460
Total contract cost	3,920	1,41,460
Payments to auditor [Abstract]		
Payment for audit services	1,25,000	1,25,000
Payment for other services	1,00,000	1,00,000
Payment for reimbursement of expenses	0	9,000
Total payments to auditor	2,25,000	2,34,000
CSR expenditure	0	0
Miscellaneous expenses	0	0
Total other expenses	1,05,58,825	1,11,18,104

[613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	3,04,925	29,83,381	5,04,373
Cash and cash equivalents	3,04,925	29,83,381	5,04,373
Income taxes paid (refund), classified as operating activities	2,06,856	16,482	
Total income taxes paid (refund)	2,06,856	16,482	

[500200] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Additional information on profit and loss account explanatory [TextBlock]		
Changes in other inventories	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Exceptional items before tax	-6,50,17,046	-3,21,95,140
Total exceptional items	-6,50,17,046	-3,21,95,140
Details of nature of exceptional items	0	0
Domestic sale manufactured goods	0	0
Total domestic turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

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 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

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 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

Disclosure of associates [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Associates [Axis]	IOEAss1	IOEAss2	IOEAss3	IOEAss4
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of associates [Abstract]				
Disclosure of associates [Line items]				
Reason why associate is not consolidated	NA	NA	NA	NA
Proportion of ownership interest in associate	0.00%	0.00%	0.00%	0.00%
Proportion of voting rights held in associate	0.00%	0.00%	0.00%	0.00%

Disclosure of associates [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Associates [Axis]	IOEAss5	IOEAss6	IOEAss7	IOEAss8
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of associates [Abstract]				
Disclosure of associates [Line items]				
Reason why associate is not consolidated	NA	NA	NA	NA
Proportion of ownership interest in associate	0.00%	0.00%	0.00%	0.00%
Proportion of voting rights held in associate	0.00%	0.00%	0.00%	0.00%

Disclosure of associates [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Associates [Axis]	IOEAss9	IOEAss10	IOEAss11	IOEAss12
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of associates [Abstract]				
Disclosure of associates [Line items]				
Reason why associate is not consolidated	NA	NA	NA	NA
Proportion of ownership interest in associate	0.00%	0.00%	0.00%	0.00%
Proportion of voting rights held in associate	0.00%	0.00%	0.00%	0.00%

Disclosure of associates [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Associates [Axis]	IOEAss13	IOEAss14	IOEAss15	IOEAss16
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of associates [Abstract]				
Disclosure of associates [Line items]				
Reason why associate is not consolidated	NA	NA	NA	NA
Proportion of ownership interest in associate	0.00%	0.00%	0.00%	0.00%
Proportion of voting rights held in associate	0.00%	0.00%	0.00%	0.00%

Disclosure of associates [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Associates [Axis]	IOEAss17	IOEAss18	IOEAss19	IOEAss20
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of associates [Abstract]				
Disclosure of associates [Line items]				
Reason why associate is not consolidated	NA	NA	NA	NA
Proportion of ownership interest in associate	0.00%	0.00%	0.00%	0.00%
Proportion of voting rights held in associate	0.00%	0.00%	0.00%	0.00%

Disclosure of associates [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Associates [Axis]	IOEAss21	IOEAss22	IOEAss23	IOEAss24
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of associates [Abstract]				
Disclosure of associates [Line items]				
Reason why associate is not consolidated	NA	NA	NA	NA
Proportion of ownership interest in associate	0.00%	0.00%	0.00%	0.00%
Proportion of voting rights held in associate	0.00%	0.00%	0.00%	0.00%

Disclosure of associates [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Associates [Axis]	IOEAss25
	01/04/2018 to 31/03/2019
Disclosure of associates [Abstract]	
Disclosure of associates [Line items]	
Reason why associate is not consolidated	NA
Proportion of ownership interest in associate	0.00%
Proportion of voting rights held in associate	0.00%

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

[611400] Notes - Separate financial statements

Disclosure of associates [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Associates [Axis]	IOEAss1	IOEAss2	IOEAss3	IOEAss4
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of associates [Abstract]				
Disclosure of associates [Line items]				
Proportion of ownership interest in associate	0.00%	0.00%	0.00%	0.00%
Proportion of voting rights held in associate	0.00%	0.00%	0.00%	0.00%

Disclosure of associates [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Associates [Axis]	IOEAss5	IOEAss6	IOEAss7	IOEAss8
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of associates [Abstract]				
Disclosure of associates [Line items]				
Proportion of ownership interest in associate	0.00%	0.00%	0.00%	0.00%
Proportion of voting rights held in associate	0.00%	0.00%	0.00%	0.00%

Disclosure of associates [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Associates [Axis]	IOEAss9	IOEAss10	IOEAss11	IOEAss12
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of associates [Abstract]				
Disclosure of associates [Line items]				
Proportion of ownership interest in associate	0.00%	0.00%	0.00%	0.00%
Proportion of voting rights held in associate	0.00%	0.00%	0.00%	0.00%

Disclosure of associates [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Associates [Axis]	IOEAss13	IOEAss14	IOEAss15	IOEAss16
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of associates [Abstract]				
Disclosure of associates [Line items]				
Proportion of ownership interest in associate	0.00%	0.00%	0.00%	0.00%
Proportion of voting rights held in associate	0.00%	0.00%	0.00%	0.00%

Disclosure of associates [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Associates [Axis]	IOEAss17	IOEAss18	IOEAss19	IOEAss20
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of associates [Abstract]				
Disclosure of associates [Line items]				
Proportion of ownership interest in associate	0.00%	0.00%	0.00%	0.00%
Proportion of voting rights held in associate	0.00%	0.00%	0.00%	0.00%

Disclosure of associates [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Associates [Axis]	IOEAss21	IOEAss22	IOEAss23	IOEAss24
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of associates [Abstract]				
Disclosure of associates [Line items]				
Proportion of ownership interest in associate	0.00%	0.00%	0.00%	0.00%
Proportion of voting rights held in associate	0.00%	0.00%	0.00%	0.00%

Disclosure of associates [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Associates [Axis]	IOEAss25
	01/04/2018 to 31/03/2019
Disclosure of associates [Abstract]	
Disclosure of associates [Line items]	
Proportion of ownership interest in associate	0.00%
Proportion of voting rights held in associate	0.00%

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 separate financial statements [TextBlock]		
Disclosure of associates [TextBlock]		
Method used to account for investments in associates	NA	NA

[610800] Notes - Related party

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	No	No
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

[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]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No
Description of other contingent liabilities others	0	0

[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
Amount CSR spent for financial year	0

[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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	-8,35,18,756	-5,13,88,899
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	-8,35,18,756	-5,13,88,899
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 1,61,25,400	[shares] 1,61,25,400

[610900] Notes - First time adoption

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 first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	0	0
Equity as per Ind AS	0	0
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	0
Comprehensive income as per Ind AS	0	0
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	0
Profit (loss) for the period as per Ind AS	0	0