

**C&S ELECTRIC LIMITED**  
Consolidated Financial Statements for period 01/04/2019 to 31/03/2020

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

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Name of company	C&S ELECTRIC LIMITED	
Corporate identity number	U31909DL1971PLC005672	
Permanent account number of entity	AAACC0909K	
Address of registered office of company	2 2 2 O K H L A INDUSTRIALESTATE, Phase 3, New Delhi - 110020	
Type of industry	Commercial and Industrial	
Period covered by financial statements	01-04-2019 TO 31-03-2020	01-04-2018 TO 31-03-2019
Date of start of reporting period	01/04/2019	01/04/2018
Date of end of reporting period	31/03/2020	31/03/2019
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Millions	
Type of cash flow statement	Indirect Method	

**[700400] Disclosures - Auditors report**

**Details regarding auditors [Table]**

..(1)

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

<b>Auditors [Axis]</b>	<b>Column 1</b>
	<b>01/04/2019 to 31/03/2020</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	B S R & Co. LLP
Name of auditor signing report	Adhir Kapoor
Firms registration number of audit firm	101248W/ W-100022
Membership number of auditor	098297
Address of auditors	Building No. 10, 8th Floor, Tower-B, DLF Cyber City, Phase - II, Gurugram - 122 002, India
Permanent account number of auditor or auditor's firm	AAAFB9852F
SRN of form ADT-1	H20572020
Date of signing audit report by auditors	24/08/2020
Date of signing of balance sheet by auditors	24/08/2020

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

	<b>01/04/2019 to 31/03/2020</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (1) [See below]
Whether companies auditors report order is applicable on company	No
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

## Textual information (1)

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

#### INDEPENDENT AUDITOR'S REPORT

To the Members of C&S Electric Limited

Report on the Audit of the Consolidated Financial Statements

#### Opinion

We have audited the consolidated financial statements of C&S Electric Limited (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), and its joint ventures, which comprise the consolidated balance sheet as at 31 March 2020, and the consolidated statement of profit and loss (including other comprehensive income), consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Consolidated Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of other auditors on separate financial statements of such subsidiaries and joint ventures as were audited by the other auditors, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group, and joint ventures as at 31 March 2020, of its consolidated profit and other comprehensive income, consolidated changes in equity and consolidated cash flows for the year then ended.

#### Basis for Opinion

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

#### Other Information

The Holding Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Holding Company's annual report, but does not include the financial statements and our auditor's report thereon. The annual report is expected to be made available to us after the date of this auditor's report.

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

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. When we read the other information, if we

conclude that there is a material misstatement there in we are required to communicate the matter to those charged with governance.

#### Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

The Holding Company's management and Board of Directors are responsible for the preparation and presentation of these consolidated financial statements in term of the requirements of the Act that give a true and fair view of the consolidated state of affairs, consolidated profit and other comprehensive income, consolidated statement of changes in equity and consolidated cash flows of the Group including its

joint ventures in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act. The respective Board of Directors of the companies included in the Group and of its joint ventures are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of each company and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the

preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective management and Board of Directors of the companies included in the Group and of its joint ventures are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The respective Board of Directors of the companies included in the Group and of its joint ventures is responsible for overseeing the financial reporting process of each company

#### Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting in preparation of consolidated financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group (company and subsidiaries) as well as joint ventures to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- Obtain sufficient appropriate audit evidence regarding the financial information of such entities or business activities within the Group and its joint ventures to express an opinion on the consolidated financial statements, of which we are the independent auditors. We are responsible for the direction, supervision and performance of the audit of financial information of such entities. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in the section titled 'Other Matters' in this audit report.

We believe that the audit evidence obtained by us along with the consideration of audit reports of the other auditors referred to in 'Other Matters' paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements. We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial statements of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

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

#### Other matters

We did not audit the financial statements of ten subsidiaries, whose financial statements reflect total assets of Rs 1,873.22 million as at 31 March 2020, total revenues of Rs 1,652.84 million and net cash flows amounting to Rs 16.41 million for the year ended on that date, as considered in the consolidated financial statements. The consolidated financial statements also include the Group's share of net loss (and other comprehensive income) of Rs 4.23 million for the year ended 31 March 2020, in respect of joint ventures, whose financial statements have not been audited by us. These financial statements and other financial information have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, joint ventures, and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries and joint ventures is based solely on the audit reports of the other auditors.

Certain of these subsidiaries and a joint venture are located outside India whose financial statements and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial statements of such subsidiaries and a joint venture located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management.

Our opinion in so far as it relates to the balances and affairs of such subsidiaries and a joint venture located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Holding Company and audited by us.

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

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

#### Report on Other Legal and Regulatory Requirements

(i) As required by Section 143(3) of the Act, based on our audit and on the consideration of reports of the other auditors on separate financial statements of such subsidiaries and joint ventures as were audited by other auditors, as noted in the 'Other Matters' paragraph, we report, to the extent applicable, that :

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

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

c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss (including other comprehensive income), the Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements .

d) In our opinion, the aforesaid consolidated financial statements comply with the Ind AS specified under section 133 of the Act.

e) On the basis of the written representations received from the directors of the Holding Company as on 31 March 2020 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its subsidiary companies and joint venture companies incorporated in India, none of the directors of the Group companies and joint venture companies incorporated in India is disqualified as on 31 March 2020 from being appointed as a director in terms of Section 164(2) of the Act.

f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Holding Company, its subsidiary companies and joint venture companies incorporated in India and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".

g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate financial statements of the subsidiaries and joint ventures, as noted in the 'Other Matters' paragraph :

i. The consolidated financial statements disclose the impact of pending litigations as at 31 March 2020 on the consolidated financial position of the Group and joint ventures. Refer Note 36 to the consolidated financial statements .

ii. The Group and joint ventures have made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.

iii. There has been no delay in transferring amounts to the Investor Education and Protection Fund by the Holding Company or its subsidiary companies and joint venture company incorporated in India during the year ended 31 March 2020; and .

iv. The disclosures in the consolidated financial statements regarding holdings as well as dealings in specified bank notes during the period from 8 November 2016 to 30 December 2016 have not been made in the financial statements since they do not pertain to the financial year ended 31 March 2020.

(ii) With respect to the matter to be included in the Auditors' Report under section 197(16):

In our opinion and according to the information and explanation given to us and based on the reports of the statutory auditors of such subsidiary Company, joint venture Company incorporated in India which were not audited by us, the remuneration paid during the current year by the Company to its directors is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director by the Company is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) which are required to be commented upon by us .

For B S R & Co. LLP

Chartered Accountants

Firm's Registration No.: 101248W/W-100022

Adhir Kapoor

Partner

Place: New Delhi

Membership No.: 098297

Date: 24 August 2020

UDIN No.: 20098297AAAACU1756

Annexure A to the Independent Auditor's report on the consolidated financial statements of C&S Electric Limited for the period ended 31 March 2020.

Report on the internal financial controls with reference to the aforesaid consolidated financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013

#### Opinion

In conjunction with our audit of the consolidated financial statements of C&S Electric Limited (hereinafter referred to as "the Holding Company") as of and for the year ended 31 March 2020, we have audited the internal financial controls with reference to consolidated financial statements of the Holding Company and such Company incorporated in India under the Companies Act, 2013 which is its joint

venture company, as of that date.

In our opinion, the Holding Company and such Company incorporated in India which is its joint venture company, have, in all material respects, adequate internal financial controls with reference to consolidated financial statements and such internal financial controls were operating effectively as at 31 March 2020, based on the internal financial controls with reference to consolidated financial statements criteria established by such companies considering the essential components of such internal controls stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "Guidance Note").

#### Management's responsibility for internal financial controls

The respective Company's management and the Board of Directors are responsible for establishing and maintaining internal financial controls with reference to consolidated financial statements based on the criteria established by the respective Company considering the essential components of internal control stated in the Guidance Note. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013 (hereinafter referred to as "the Act").

#### Auditors' responsibility

Our responsibility is to express an opinion on the internal financial controls with reference to consolidated financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to consolidated financial statements. 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 with reference to consolidated financial statements were 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 with reference to consolidated financial statements and their operating effectiveness. Our audit of internal financial controls with reference to consolidated financial statements included obtaining an understanding of internal financial controls with reference to consolidated financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of the internal controls based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditors of the relevant joint venture company in terms of their reports referred to in the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls with reference to consolidated financial statements.

#### Meaning of internal financial controls with reference to consolidated financial statements

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

#### Inherent limitations of internal financial controls with reference to consolidated financial statements

Because of the inherent limitations of internal financial controls with reference to consolidated financial statements, 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 with reference to consolidated financial statements to future periods are subject to the risk that the internal financial controls with reference to consolidated financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

#### Other matters

Our aforesaid reports under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls with reference to consolidated financial statements insofar as it relates one joint venture Company, which is a company incorporated in India, is based on the corresponding report of the auditor of such company incorporated in India.

For B S R & Co. LLP

Chartered Accountants

Firm's Registration No.: 101248W/W-100022

Adhir Kapoor

Partner

Place: New Delhi

Membership No.: 098297

Date: 24 August 2020

UDIN No.: 20098297AAAACU1756



**[110000] Balance sheet**

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

	31/03/2020	31/03/2019	31/03/2018
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	2,574.74	2,221.42	2,243.96
Capital work-in-progress	16.62	34.83	
Goodwill	198.24	185.16	191.3
Other intangible assets	101.98	75.07	80.06
Intangible assets under development	1.41	0	
Non-current financial assets [Abstract]			
Non-current investments	111.8	112.53	
Trade receivables, non-current	6.89	6.33	
Loans, non-current	0	0	
Other non-current financial assets	91.13	42.81	
Total non-current financial assets	209.82	161.67	
Deferred tax assets (net)	32.74	39.01	
Other non-current assets	152.21	326.03	
Total non-current assets	3,287.76	3,043.19	
Current assets [Abstract]			
Inventories	3,197.08	2,435.71	
Current financial assets [Abstract]			
Current investments	79.71	595.74	
Trade receivables, current	4,832.81	4,682.33	
Cash and cash equivalents	522.48	221.94	
Bank balance other than cash and cash equivalents	118.9	110.5	
Loans, current	2.13	2.23	
Other current financial assets	54.62	59.2	
Total current financial assets	5,610.65	5,671.94	
Current tax assets	8.75	0	
Other current assets	418.98	349.6	
Total current assets	9,235.46	8,457.25	
Total assets	12,523.22	11,500.44	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	442.68062	442.68062	442.68062
Other equity	4,081.04938	4,098.38938	
Total equity attributable to owners of parent	4,523.73	4,541.07	
Non controlling interest	0	0	
Total equity	4,523.73	4,541.07	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	326.45	510.02	
Trade payables, non-current	0	0	
Other non-current financial liabilities	177.58	36.02	
Total non-current financial liabilities	504.03	546.04	
Provisions, non-current	203.97	153.79	
Total non-current liabilities	708	699.83	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	2,528.9	1,947.52	
Trade payables, current	2,941.5	2,480.11	
Other current financial liabilities	1,354.84	1,332.02	
Total current financial liabilities	6,825.24	5,759.65	
Other current liabilities	447.08	414.11	
Provisions, current	19.17	29.73	
Current tax liabilities	0	56.05	
Total current liabilities	7,291.49	6,259.54	
Total liabilities	7,999.49	6,959.37	
Total equity and liabilities	12,523.22	11,500.44	

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] 3.97	[INR/shares] 5.24	[INR/shares] 3.97	[INR/shares] 5.24
Total basic earnings (loss) per share	[INR/shares] 3.97	[INR/shares] 5.24	[INR/shares] 3.97	[INR/shares] 5.24
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 3.97	[INR/shares] 5.24	[INR/shares] 3.97	[INR/shares] 5.24
Total diluted earnings (loss) per share	[INR/shares] 3.97	[INR/shares] 5.24	[INR/shares] 3.97	[INR/shares] 5.24

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	13,644.68	13,342.51
Other income	156.59	100.11
Total income	13,801.27	13,442.62
Expenses [Abstract]		
Cost of materials consumed	7,569.03	8,102.81
Purchases of stock-in-trade	1,034.26	71.87
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-527.51	-131.79
Employee benefit expense	2,193	2,007.08
Finance costs	310.57	269.48
Depreciation, depletion and amortisation expense	329.81	282.95
Other expenses	2,571.55	2,339.31
Total expenses	13,480.71	12,941.71
Profit before exceptional items and tax	320.56	500.91
Exceptional items before tax	-3.93	-8.54
Total profit before tax	316.63	492.37
Tax expense [Abstract]		
Current tax	127.77	172.88
Deferred tax	12.97	87.36
Total tax expense	140.74	260.24
Total profit (loss) for period from continuing operations	175.89	232.13
Total profit (loss) for period	175.89	232.13
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Total other comprehensive income	-24.58	-1.5
Total comprehensive income	151.31	230.63
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	Yes	Yes
Other comprehensive income before tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, before tax [Abstract]		
Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	-32.93	-6.93
Other comprehensive income that will not be reclassified to profit or loss, before tax, others	(A) -0.3	(B) -0.07
Other comprehensive income that will not be reclassified to profit or loss, before tax	-33.23	-7
Components of other comprehensive income that will be reclassified to profit or loss, before tax [Abstract]		
Exchange differences on translation before tax [Abstract]		
Gains (losses) on exchange differences on translation, before tax	-4.39	4.74
Total other comprehensive income, before tax, exchange differences on translation	-4.39	4.74
Other comprehensive income that will be reclassified to profit or loss, before tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, before tax	-4.39	4.74
Total other comprehensive income, before tax	-37.62	-2.26
Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss [Abstract]		
Income tax relating to remeasurements of defined benefit plans of other comprehensive income	-11.51	-2.42
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	-11.51	-2.42
Income tax relating to components of other comprehensive income that will be reclassified to profit or loss [Abstract]		
Income tax relating to exchange differences on translation of other comprehensive income	-1.53	1.66
Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss	-1.53	1.66

Total other comprehensive income	-24.58	-1.5
Total comprehensive income	151.31	230.63
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 3.97	[INR/shares] 5.24
Total basic earnings (loss) per share	[INR/shares] 3.97	[INR/shares] 5.24
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 3.97	[INR/shares] 5.24
Total diluted earnings (loss) per share	[INR/shares] 3.97	[INR/shares] 5.24

### Footnotes

(A) Share of other comprehensive income/ (loss) in joint ventures

(B) Share of other comprehensive income/ (loss) in joint ventures

## [210000a] Statement of profit and loss

Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Table]

..(1)

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

Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Axis]	Column 1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, before tax, others	Share of other comprehensive income/ (loss) in joint ventures	Share of other comprehensive income/ (loss) in joint ventures
Other comprehensive income that will not be reclassified to profit or loss, before tax, others	-0.3	-0.07

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

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0	0		0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0	0		0
Correction of prior period errors	0	0		0
Adjustments to equity for restatement	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	175.89	232.13		175.89
Changes in comprehensive income components	-24.59	-1.5		-24.59
Total comprehensive income	151.3	230.63		151.3
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0	0		0
Securities premium adjusted writing off preliminary expenses	0	0		0
Securities premium adjusted writing off discount expenses issue shares debentures	0	0		0
Securities premium adjusted premium payable redemption preference shares debentures	0	0		0
Securities premium adjusted purchase own shares other securities under section 68	0	0		0
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		0
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	139.89	79.68		139.89
Final special dividend appropriation	0	0		0
Total final dividend appropriation	139.89	79.68		139.89
Total dividend appropriation	139.89	79.68		139.89
Equity dividend tax appropriation	28.75	16.38		28.75
Other appropriations	0	0		0
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	168.64	96.06		168.64
Appropriation towards bonus shares	0	0		0
Increase (decrease) through other contributions by owners, equity	0	0		0
Increase (decrease) through other distributions to owners, equity	0	0		0

Increase (decrease) through other changes, equity	0	0		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	-168.64	-96.06		-168.64
Total increase (decrease) in equity	-17.34	134.57		-17.34
Other equity at end of period	4,081.05	4,098.39	3,963.82	4,081.05

## Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0		0	0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0		0	0
Correction of prior period errors	0		0	0
Adjustments to equity for restatement	0		0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	232.13		175.89	232.13
Changes in comprehensive income components	-1.5		-24.59	-1.5
Total comprehensive income	230.63		151.3	230.63
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0			
Securities premium adjusted writing off preliminary expenses	0			
Securities premium adjusted writing off discount expenses issue shares debentures	0			
Securities premium adjusted premium payable redemption preference shares debentures	0			
Securities premium adjusted purchase own shares other securities under section 68	0			
Other utilisation of securities premium if permitted	0		0	0
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0		0	0
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	79.68		139.89	79.68
Final special dividend appropriation	0		0	0
Total final dividend appropriation	79.68		139.89	79.68
Total dividend appropriation	79.68		139.89	79.68
Equity dividend tax appropriation	16.38		28.75	16.38
Other appropriations	0		0	0
Transfer to Retained earnings	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	96.06		168.64	96.06
Appropriation towards bonus shares	0		0	0
Increase (decrease) through other contributions by owners, equity	0		0	0
Increase (decrease) through other distributions to owners, equity	0		0	0
Increase (decrease) through other changes, equity	0		0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0		0	0
Other changes in equity, others	0		0	0

Total other changes in equity	-96.06		-168.64	-96.06
Total increase (decrease) in equity	134.57		-17.34	134.57
Other equity at end of period	4,098.39	3,963.82	4,081.95	4,099.29

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

..(3)

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

Components of equity [Axis]	Reserves [Member]	General reserve [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)		0	0	
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy		0	0	
Correction of prior period errors		0	0	
Adjustments to equity for restatement		0	0	
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Changes in comprehensive income components		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		0	0	
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted		0	0	
Other deductions to reserves		0	0	
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation		0	0	
Interim special dividend appropriation		0	0	
Total interim dividend appropriation		0	0	
Final dividend appropriation [Abstract]				
Final equity dividend appropriation		0	0	
Final special dividend appropriation		0	0	
Total final dividend appropriation		0	0	
Total dividend appropriation		0	0	
Equity dividend tax appropriation		0	0	
Other appropriations		0	0	
Transfer to Retained earnings		0	0	
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Appropriation towards bonus shares		0	0	
Increase (decrease) through other contributions by owners, equity		0	0	
Increase (decrease) through other distributions to owners, equity		0	0	
Increase (decrease) through other changes, equity		0	0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity		0	0	
Other changes in equity, others		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	3,964.72	633.91	633.91	633.91



## Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Foreign currency translation reserve [Member]			Retained earnings [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0	0		0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0	0		0
Correction of prior period errors	0	0		0
Adjustments to equity for restatement	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		175.89
Changes in comprehensive income components	-2.87	3.08		-21.72
Total comprehensive income	-2.87	3.08		154.17
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		0
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		139.89
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		139.89
Total dividend appropriation	0	0		139.89
Equity dividend tax appropriation	0	0		28.75
Other appropriations	0	0		0
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		168.64
Appropriation towards bonus shares	0	0		0
Increase (decrease) through other contributions by owners, equity	0	0		0
Increase (decrease) through other distributions to owners, equity	0	0		0
Increase (decrease) through other changes, equity	0	0		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	0	0		-168.64
Total increase (decrease) in equity	-2.87	3.08		-14.47
Other equity at end of period	11.34	14.21	11.13	3,436.7

## Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Retained earnings [Member]		Other retained earning [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0		0	0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0		0	0
Correction of prior period errors	0		0	0
Adjustments to equity for restatement	0		0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	232.13		175.89	232.13
Changes in comprehensive income components	-4.58		-21.72	-4.58
Total comprehensive income	227.55		154.17	227.55
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0		0	0
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0		0	0
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	79.68		139.89	79.68
Final special dividend appropriation	0		0	0
Total final dividend appropriation	79.68		139.89	79.68
Total dividend appropriation	79.68		139.89	79.68
Equity dividend tax appropriation	16.38		28.75	16.38
Other appropriations	0		0	0
Transfer to Retained earnings	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	96.06		168.64	96.06
Appropriation towards bonus shares	0		0	0
Increase (decrease) through other contributions by owners, equity	0		0	0
Increase (decrease) through other distributions to owners, equity	0		0	0
Increase (decrease) through other changes, equity	0		0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	-96.06		-168.64	-96.06
Total increase (decrease) in equity	131.49		-14.47	131.49
Other equity at end of period	3,451.17	3,319.68	3,436.7	3,451.17

## Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Other retained earning [Member]	Other equity components [Member]		
		01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)		0	0	
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy		0	0	
Correction of prior period errors		0	0	
Adjustments to equity for restatement		0	0	
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Changes in comprehensive income components		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		0	0	
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares		0	0	
Securities premium adjusted writing off preliminary expenses		0	0	
Securities premium adjusted writing off discount expenses issue shares debentures		0	0	
Securities premium adjusted premium payable redemption preference shares debentures		0	0	
Securities premium adjusted purchase own shares other securities under section 68		0	0	
Other utilisation of securities premium if permitted		0	0	
Other deductions to reserves		0	0	
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation		0	0	
Interim special dividend appropriation		0	0	
Total interim dividend appropriation		0	0	
Final dividend appropriation [Abstract]				
Final equity dividend appropriation		0	0	
Final special dividend appropriation		0	0	
Total final dividend appropriation		0	0	
Total dividend appropriation		0	0	
Equity dividend tax appropriation		0	0	
Other appropriations		0	0	
Transfer to Retained earnings		0	0	
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Appropriation towards bonus shares		0	0	
Increase (decrease) through other contributions by owners, equity		0	0	
Increase (decrease) through other distributions to owners, equity		0	0	
Increase (decrease) through other changes, equity		0	0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity		0	0	
Other changes in equity, others		0	0	

Total other changes in equity		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	3,319.68	-0.9	-0.9	-0.9

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

..(7)

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

Components of equity [Axis]	Debt instrument through other comprehensive income [Member]		
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Other equity [Abstract]			
Statement of changes in equity [Line items]			
Equity [Abstract]			
Balance at beginning of period (if restatement is applicable)	0	0	
Adjustments to equity for restatement [Abstract]			
Effect of changes in accounting policy	0	0	
Correction of prior period errors	0	0	
Adjustments to equity for restatement	0	0	
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period	0	0	
Changes in comprehensive income components	0	0	
Total comprehensive income	0	0	
Other changes in equity [Abstract]			
Other additions to reserves	0	0	
Deductions to reserves [Abstract]			
Securities premium adjusted bonus shares	0	0	
Securities premium adjusted writing off preliminary expenses	0	0	
Securities premium adjusted writing off discount expenses issue shares debentures	0	0	
Securities premium adjusted premium payable redemption preference shares debentures	0	0	
Securities premium adjusted purchase own shares other securities under section 68	0	0	
Other utilisation of securities premium if permitted	0	0	
Other deductions to reserves	0	0	
Total deductions to reserves	0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]			
Dividend appropriation [Abstract]			
Interim dividend appropriation [Abstract]			
Interim equity dividend appropriation	0	0	
Interim special dividend appropriation	0	0	
Total interim dividend appropriation	0	0	
Final dividend appropriation [Abstract]			
Final equity dividend appropriation	0	0	
Final special dividend appropriation	0	0	
Total final dividend appropriation	0	0	
Total dividend appropriation	0	0	
Equity dividend tax appropriation	0	0	
Other appropriations	0	0	
Transfer to Retained earnings	0	0	
Total appropriations for dividend, dividend tax and retained earnings	0	0	
Appropriation towards bonus shares	0	0	
Increase (decrease) through other contributions by owners, equity	0	0	
Increase (decrease) through other distributions to owners, equity	0	0	
Increase (decrease) through other changes, equity	0	0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0	
Other changes in equity, others	0	0	
Total other changes in equity	0	0	
Total increase (decrease) in equity	0	0	
Other equity at end of period	-0.9	-0.9	-0.9

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

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
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	316.63	492.37	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	309.46	268.93	
Adjustments for decrease (increase) in inventories	-783.97	-186.37	
Adjustments for decrease (increase) in trade receivables, current	-173.08	-434.62	
Adjustments for decrease (increase) in other current assets	-69.38	35.66	
Adjustments for decrease (increase) in other non-current assets	48.31	7.1	
Adjustments for other financial assets, non-current	-51.16	9.21	
Adjustments for other financial assets, current	4.39	2.14	
Adjustments for increase (decrease) in trade payables, current	460.05	-5.86	
Adjustments for increase (decrease) in other current liabilities	-16.9	304.89	
Adjustments for increase (decrease) in other non-current liabilities	12.24	7.66	
Adjustments for depreciation and amortisation expense	329.81	284.54	
Adjustments for provisions, current	-10.56	5.86	
Adjustments for provisions, non-current	17.25	18.25	
Adjustments for other financial liabilities, current	32.97	168.35	
Adjustments for other financial liabilities, non-current	0	-0.15	
Adjustments for unrealised foreign exchange losses gains	-41.61	-3.54	
Adjustments for dividend income	0.38	7.02	
Adjustments for interest income	21.56	31.4	
Adjustments for fair value losses (gains)	-13.1	-17.09	
Other adjustments to reconcile profit (loss)	-1.98	-6.45	
Other adjustments for non-cash items	157.86	136.68	
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	(A) 4.23	(B) 8.61	
Total adjustments for reconcile profit (loss)	192.89	565.38	
Net cash flows from (used in) operations	509.52	1,057.75	
Income taxes paid (refund)	178.35	146.16	
Net cash flows from (used in) operating activities	331.17	911.59	
Cash flows from used in investing activities [Abstract]			
Other cash receipts from sales of equity or debt instruments of other entities	444.78	574.12	
Other cash payments to acquire equity or debt instruments of other entities	3.56	598.5	
Proceeds from sales of property, plant and equipment	4.37	10.61	
Purchase of property, plant and equipment	371.28	268.05	
Cash advances and loans made to other parties	0	0.44	
Cash receipts from repayment of advances and loans made to other parties	0.1	0	
Dividends received	0.38	7.02	
Interest received	8.57	38.46	
Other inflows (outflows) of cash	(C) 3.06	(D) -110.21	
Net cash flows from (used in) investing activities	86.42	-346.99	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	620.37	47.5	
Repayments of borrowings	227.82	279.35	
Payments of lease liabilities	55.24	0	
Dividends paid	(E) 168.64	(F) 96.06	
Interest paid	252.41	249.55	
Other inflows (outflows) of cash	(G) -33.31	(H) -25.32	
Net cash flows from (used in) financing activities	-117.05	-602.78	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	300.54	-38.18	
Net increase (decrease) in cash and cash equivalents	300.54	-38.18	
Cash and cash equivalents cash flow statement at end of period	522.48	221.94	260.12

**Footnotes**

- (A) Share of losses in Joint venture  
 (B) Share of losses in Joint venture  
 (C) Movement in bank balances not considered as cash and cash equivalents  
 (D) Movement in bank balances not considered as cash and cash equivalents  
 (E) Including Corporate dividend tax  
 (F) Including Corporate dividend tax  
 (G) Other borrowing costs  
 (H) Other borrowing costs

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

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

	<b>01/04/2019 to 31/03/2020</b>
Disclosure of significant accounting policies [TextBlock]	Textual information (2) [See below]
Description of accounting policy for borrowing costs [TextBlock]	Textual information (3) [See below]
Description of accounting policy for business combinations [TextBlock]	Textual information (4) [See below]
Description of accounting policy for contingent liabilities and contingent assets [TextBlock]	Textual information (5) [See below]
Description of accounting policy for depreciation expense [TextBlock]	Textual information (6) [See below]
Description of accounting policy for earnings per share [TextBlock]	Textual information (7) [See below]
Description of accounting policy for employee benefits [TextBlock]	Textual information (8) [See below]
Description of accounting policy for fair value measurement [TextBlock]	Textual information (9) [See below]
Description of accounting policy for financial assets [TextBlock]	Textual information (10) [See below]
Description of accounting policy for financial instruments [TextBlock]	Textual information (11) [See below]
Description of accounting policy for financial liabilities [TextBlock]	Textual information (12) [See below]
Description of accounting policy for foreign currency translation [TextBlock]	Textual information (13) [See below]
Description of accounting policy for impairment of financial assets [TextBlock]	Textual information (14) [See below]
Description of accounting policy for impairment of non-financial assets [TextBlock]	Textual information (15) [See below]
Description of accounting policy for income tax [TextBlock]	Textual information (16) [See below]
Description of accounting policy for intangible assets other than goodwill [TextBlock]	Textual information (17) [See below]
Description of accounting policy for leases [TextBlock]	Textual information (18) [See below]
Description of accounting policy for measuring inventories [TextBlock]	Textual information (19) [See below]
Description of accounting policy for property, plant and equipment [TextBlock]	Textual information (20) [See below]
Description of accounting policy for provisions [TextBlock]	Textual information (21) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (22) [See below]
Description of accounting policy for research and development expense [TextBlock]	Textual information (23) [See below]

## Textual information (2)

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

#### Note 1 - General information and Significant Accounting Policies

##### Note 1.1 - General information

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

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

##### Note 1.2 - Basis of preparation and presentation

#### I. Statement of compliance

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

These financial statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act 2013 ("The Act") and other relevant provisions of the Act, as applicable."

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

#### I.a Going Concern

One of the Wholly owned subsidiary of the Company (i.e C&S Electric International B.V) has incurred significant losses which has resulted in substantial erosion of its net worth. In addition current liabilities exceed current assets by Rs. 692.60 as of 31 March 2020 indicating a material uncertainty about the entity's going concern. However, the Board of Directors considers that it is appropriate to prepare the financial statements of wholly owned subsidiary on a going concern basis in view of the continued support from its parent Company (i.e C&S Electric Limited). Accordingly, the account of wholly owned subsidiary are being prepared on a going concern basis.

#### II. Functional and presentation currency

Items included in the financial statements of each of the Group's entities are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The consolidated financial statements are presented in Indian Rupee, which is C&S Electric Limited's functional and presentation currency. All amounts have been rounded off to the nearest millions, unless otherwise indicated.

#### III. Basis of measurement

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

Items	Measurement Basis

Certain financial assets and liabilities	Fair Value
Net defined benefits (assets)/liability	Fair value of plan assets less present value of defined benefits obligations

#### IV. Use of estimates and judgement

"The preparation of the financial statements in conformity with recognition and measurement principles of Ind AS requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which estimates are revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. The following are the key assumptions concerning the future, and other sources of estimation uncertainty at the end of the reporting period that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in future are:

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

(ii) Impairment of investments : The Group has reviewed its carrying value of long term investments in equity/preference shares of subsidiaries and other companies carried at cost/amortized cost at the end of each reporting period. If the recoverable amount is less than its carrying amount, the impairment loss is accounted for.

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

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

#### V. Measurement of fair values

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

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:"

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

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

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

#### VI. Operating Cycle

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

#### Note 1.3 - Significant Accounting Policies



## I. Revenue recognition

Effective April 1, 2018, the group has applied Ind AS 115 which establishes a comprehensive framework for determining whether, how much and when revenue is to be recognised. Ind AS 115 replaces Ind AS 18 Revenue and Ind AS 11 Construction Contracts. The group has adopted Ind AS 115 using the cumulative effect method. The effect of initially applying this standard is recognised at the date of initial application (i.e. April 1, 2018). The standard is applied retrospectively only to contracts that are not completed as at the date of initial application – i.e. the comparative information continues to be reported under Ind AS 18 and Ind AS 11.

Sale of goods : - Revenue is recognised on satisfaction of performance obligation upon transfer of control of promised products or services to customer in an amount that reflect the consideration the group expects to receive in exchange of this product and service. Revenue is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts, cash discounts and volume rebates.

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

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

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

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

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

## II. Property, Plant and Equipment

i. Property, plant and equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any. For this purpose, cost includes deemed cost which represents the carrying value of property, plant and equipment recognised as at 1st April, 2015 measured as per the previous GAAP. Cost is inclusive of inward freight, duties and taxes and incidental expenses related to acquisition or construction. All upgradation / enhancements are charged off as revenue expenditure unless they bring similar significant additional benefits. An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the Statement of Profit and Loss. Depreciation of these assets commences when the assets are ready for their intended use which is generally on commissioning. Items of property, plant and equipment are depreciated in a manner that amortizes the cost (or other amount substituted for cost) of the assets after commissioning, less its residual value over their useful lives. Freehold Land is not depreciated.

ii. "Capital work-in-progress

Projects under which property plant and equipment are not yet ready for their intended use are carried at cost, comprising direct cost, related incidental expenses."

## III. Intangible assets :

i. "Intangible assets that the group controls and from which it expects future economic benefits are capitalised upon acquisition and measured initially:

a. for assets acquired in a business combination, at fair value on the date of acquisition.

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

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

ii. "Intangible assets under development

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

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

IV. A. Depreciation / amortisation

i. The group is following the straight line method of depreciation in respect of buildings, plant and machinery, office equipment and written down value method in respect of other assets.

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

Estimated useful lives :-

Asset	Useful Life
Buildings	30-60 years
Plant and Equipment	3-15 years
Furniture and Fixtures	10 years
Vehicles	8-10 years
Office Equipments	5 years

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

iv. Intangible assets, comprising of development expenditure on technical know how and commercial rights are amortised on a straight

line method over the period of their useful life.

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

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

## B. Impairment

### (i). Financial assets

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

### (ii). Non - financial assets

#### Tangible and intangible assets

Property, plant and equipment and intangible assets are evaluated for recoverability whenever there is any indication that their carrying amounts may not be recoverable. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit (CGU) to which the asset belongs. If the recoverable amount of an asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognised in the statement of profit or loss. The group review/assess at each reporting date if there is any indication that an asset may be impaired.

## V. Foreign Currency Transactions

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

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

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

On the disposal of a foreign operation (i.e. a disposal of the Group's entire interest in a foreign operation, a disposal involving loss of control over a subsidiary that includes a foreign operation, or a partial disposal of an interest in a joint venture that includes a foreign operation of which the retained interest becomes a financial asset), all of the exchange differences accumulated in equity in respect of that operation attributable to the owners of the Group are reclassified to profit or loss.

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

## VI. Financial Instruments

### Initial recognition

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or

issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of financial asset or financial liabilities, as appropriate, on initial recognition.

#### Subsequent measurement

##### Non derivative financial instruments

(i) Financial assets carried at amortised cost : A financial asset is subsequently measured at amortised cost if it is held in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

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

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

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

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

#### Derecognition

##### i) Financial assets:

The group derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the group neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the group enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognized.

##### ii) Financial liabilities:

The group derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Group neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the group enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognized.

#### Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the group currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

#### VII. Impairment of investments

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

## VIII. Inventories

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

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

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

Raw material and components - Weighted average

Work in progress and finished goods - Weighted material cost plus appropriate share of labour and other overheads.

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

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

The net realisable value of work-in-progress is determined with reference to the selling prices of related finished goods. Raw materials and other supplies held for use in production of finished goods are not written down below cost, except in cases where material prices have declined, and it is estimated that the cost of the finished goods will exceed its net realisable value. The comparison of cost and net realisable value is made on an item-by-item basis."

## IX. Employee Benefits

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

- i. Contributions to provident fund are charged to statement of profit and loss every year.
- ii. Contributions towards Superannuation Scheme of Life Insurance Corporation of India are charged to statement of profit and loss every year.
- iii. Contributions are made towards Gratuity Scheme of Life Insurance Corporation of India. Provision for gratuity is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at each balance sheet date. Re-measurement comprising actuarial gains and losses and return on plan assets (excluding net interest) are recognized in the other comprehensive income for the period in which they occur and is not reclassified to profit or loss.
- iv. Provision for leave encashment (including long term compensated absences) is made based on an actuarial valuation. Actuarial gains and losses are recognized in the statement of profit and loss for the period in which they occur.
- v. Liability on account of short term employee benefits, comprising largely of compensated absences and performance incentives, is recognised on an undiscounted accrual basis during the period when the employee renders service.

## X. Contingent liabilities and provisions

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

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

## XI. Research and development

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

## XII. Business combinations

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

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

When the group acquires a business, it assesses the financial assets and liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date. "

## XIII. Earnings per share

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

## XIV. Income taxes

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

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

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

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

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

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

## XV. Borrowing cost

Borrowing costs are interest and other costs (including exchange differences relating to foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs) incurred in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of an asset which necessarily take a substantial period of time to get ready for their intended use are capitalised as part of the cost of that asset. Other borrowing costs are recognised as an expense in the period in which they are incurred.

## XVI. Ind AS 116 "Leases"

Effective 1 April 2019, the group has applied Ind AS 116 using modified retrospective approach and therefore the comparative information has not been restated and continues to be reported under Ind AS 17. The details of accounting policies under Ind AS 17 are disclosed separately if they are different from those under Ind AS 116 and the impact of changes is disclosed a note below.

### Policy applicable from 1 April 2019

"At inception of a contract, the group assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the group assess whether:"

the contract involves the use of an identified asset - this may be specified explicitly or implicitly and should be physically distinct or represent substantially all of the capacity of a physically distinct asset. If the supplier has a substantive substitution right, then the asset is not identified;

the group has the right to obtain substantially all of the economic benefits from use of the asset through the period of use; and

the group has the right to direct the use of the asset. The group has this right when it has the decision- making rights that are most relevant to changing how and for what purpose the asset is used. In rare cases, where the decision about how and for what purpose the asset is used is predetermined, the group has the right to direct the use of the asset if either:

- "• the group has the right to operate the asset; or
- the group designed the asset in a way that predetermines how and for what purpose it will be used"

An entity shall reassess whether a contract is, or contains, a lease only if the terms and conditions of the contract are changed.

This policy is applicable to contracts entered into, or changed, on or after 1 April 2019.

At inception or on reassessment of a contract that contains a lease component, the group allocates the consideration in the contract to each lease component on the basis of their relative stand-alone prices.

"Group as lessee

The group accounts for assets taken under lease arrangement in the following manner:"

The group recognises a right-of-use asset and a lease liability at the lease commencement date. The right of use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentive received.

The right of use asset is subsequently depreciated using the straight line method from the commencement date to the end of the lease term. The estimated useful lives of right-of-use assets are determined on the basis of remaining lease term. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the group's incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise the fixed payments, including in-substance fixed payments.

The lease liability is measured at amortised cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in group's estimate of the amount expected to be payable under a residual value guarantee, or if the group changes its assessment of whether it will exercise a purchase, extension or termination option.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

#### Short-term leases and leases of low-value assets

The group has elected not to recognise right-of use assets and lease liabilities for short term leases that have a lease term of 12 months or less and leases of low value assets. The group recognises the lease payments associated with these leases as an expense on a straight- line basis over the lease term.

#### Policy applicable before 1 April 2019

In the comparative period, a lease arrangement is classified as either a finance lease or an operating lease, based on the substance of the lease arrangement.

#### Finance leases

Assets held under finance lease are initially recognised as assets at the fair value at the inception of lease or at the present value of the minimum lease payments, whichever is lower. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised in finance costs in the statement of profit and loss, unless they are directly attributable to qualifying assets, in which case they are capitalized in accordance with the group's general policy on the borrowing cost.

A leased asset is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the group will obtain ownership by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

#### Operating leases

Lease rental expenses from operating leases is generally recognised on a straight-line basis over the term of the relevant lease. Where the rentals are structured solely to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, such increases are recognised in the year in which such benefits accrue. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

#### Note 1.4 - Recent accounting pronouncement issued but not yet effective upto the date of issuance of financial statements

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards. There is no such notification which would have been applicable from 1 April 2020.

#### Note 1.5 - Principles of consolidation

(i) The Consolidated Financial Statements relate to C&S Electric Limited ("the Company") and its subsidiaries (collectively referred to as "Group") which have been prepared in accordance with the Indian Accounting Standards (Ind AS).

(ii) The financial statements of the group and its subsidiaries have been combined on line-by-line basis by adding the book values of like items of assets, liabilities, income and expenses, after eliminating intra-group balances and intra-group transactions resulting in unrealised profits or losses (excluding amounts capitalised). Interests in jointly controlled entity are consolidated under equity method, which means that the Group's share in the jointly controlled entities in profits / (losses) is consolidated.

(iii) The excess of cost of investments in the subsidiaries over the group's portion of equity of the subsidiaries, at the date on which investments are made, is recognised in the financial statements as Goodwill.



- (iv) The excess of group's portion of equity of the subsidiaries over the cost of the investments by the Company, at the date on which investments are made is treated as a Capital Reserve.
- (v) The consolidated financial statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances. When necessary, adjustments are made to the consolidated financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies.
- (vi) Figures pertaining to the subsidiaries and the interests in jointly controlled entity have been reclassified wherever necessary to bring them in line with the group's financial statements.
- (vii) Subsidiaries:

The Group's financial statements comprise figures aggregated for the group and its subsidiaries. Subsidiaries are entities in which the group owns, either directly or indirectly, more than half of the shares with voting rights or where the group has a controlling influence on the basis of agreements. Subsidiaries are included in the Consolidated financial statements from the point in time at which the controlling influence is transferred to the Group and are no longer included in the Consolidated financial statements from the point in time at which the controlling influence ceases. The controlling influence is usually transferred at the date of acquisition.

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

Name	Country of incorporation	Proportion of ownership interest	
		March 31, 2020	March 31, 2019
EON Telesystems Private Limited	India	100%	100%
Eta-com Middle East (FZE) (upto Feburary 28, 2020)	UAE	-	100%
C&S (Nantong) Electric Limited	China	100%	100%
C&S Electric U.K. Limited (w.e.f. October 31, 2017)	England	100%	100%
C&S Electric International B.V.	Netherlands	100%	100%
Eta-Com B.V. *	Netherlands	100%	100%
Eta Bim NV *	Belgium	100%	100%
Eta-Com B NV *	Belgium	100%	100%
Eta-Com Deutschland GmbH *	Germany	100%	100%
Eta-Com UK Preedcrete Limited *	England	100%	100%
Eta-com Middle East (FZE)*	UAE	100%	-
* Subsidiary of C&S Electric International B.V.			

## (viii) Joint ventures:

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

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

Name	Country of incorporation	Shareholding	
		March 31, 2020	March 31, 2019
C&S Himoina Private Limited	India	50%	50%
TC Electric Controls LLC	USA	50%	50%
RS Components & Controls (India) Limited	India	0.55%	0.55%

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

## Textual information (3)

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

#### Borrowing cost

Borrowing costs are interest and other costs (including exchange differences relating to foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs) incurred in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of an asset which necessarily take a substantial period of time to get ready for their intended use are capitalised as part of the cost of that asset. Other borrowing costs are recognised as an expense in the period in which they are incurred.

## Textual information (4)

### Description of accounting policy for business combinations [Text Block]

#### Business combinations

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

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

When the group acquires a business, it assesses the financial assets and liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date. "

## Textual information (5)

### Description of accounting policy for contingent liabilities and contingent assets [Text Block]

#### Contingent liabilities and provisions

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

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

## Textual information (6)

### Description of accounting policy for depreciation expense [Text Block]

#### A. Depreciation / amortisation

i. The group is following the straight line method of depreciation in respect of buildings, plant and machinery, office equipment and written down value method in respect of other assets.

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

Estimated useful lives :-

Asset	Useful Life
Buildings	30-60 years
Plant and Equipment	3-15 years
Furniture and Fixtures	10 years
Vehicles	8-10 years
Office Equipments	5 years

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

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

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

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

## Textual information (7)

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

#### Earnings per share

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

## Textual information (8)

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

#### Employee Benefits

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

- i. Contributions to provident fund are charged to statement of profit and loss every year.
- ii. Contributions towards Superannuation Scheme of Life Insurance Corporation of India are charged to statement of profit and loss every year.
- iii. Contributions are made towards Gratuity Scheme of Life Insurance Corporation of India. Provision for gratuity is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at each balance sheet date. Re-measurement comprising actuarial gains and losses and return on plan assets (excluding net interest) are recognized in the other comprehensive income for the period in which they occur and is not reclassified to profit or loss.
- iv. Provision for leave encashment (including long term compensated absences) is made based on an actuarial valuation. Actuarial gains and losses are recognized in the statement of profit and loss for the period in which they occur.
- v. Liability on account of short term employee benefits, comprising largely of compensated absences and performance incentives, is recognised on an undiscounted accrual basis during the period when the employee renders service.

## Textual information (9)

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

#### Measurement of fair values

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

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:"

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

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

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

## Textual information (10)

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

#### Financial Instruments

##### Initial recognition

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

##### Subsequent measurement

##### Non derivative financial instruments

(i) Financial assets carried at amortised cost : A financial asset is subsequently measured at amortised cost if it is held in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

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

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

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

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

##### Derecognition

##### i) Financial assets:

The group derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the group neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the group enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognized.

##### ii) Financial liabilities:

The group derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Group neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the group enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognized.

## Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the group currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

## Textual information (11)

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

#### Financial Instruments

##### Initial recognition

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

##### Subsequent measurement

##### Non derivative financial instruments

(i) Financial assets carried at amortised cost : A financial asset is subsequently measured at amortised cost if it is held in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

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

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

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

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

##### Derecognition

##### i) Financial assets:

The group derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the group neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the group enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognized.

##### ii) Financial liabilities:

The group derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Group neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the group enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognized.



## Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the group currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

## Textual information (12)

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

#### Financial Instruments

##### Initial recognition

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

##### Subsequent measurement

##### Non derivative financial instruments

(i) Financial assets carried at amortised cost : A financial asset is subsequently measured at amortised cost if it is held in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

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

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

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

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

##### Derecognition

##### i) Financial assets:

The group derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the group neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the group enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognized.

##### ii) Financial liabilities:

The group derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Group neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the group enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognized.

## Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the group currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

## Textual information (13)

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

#### Foreign Currency Transactions

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

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

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

On the disposal of a foreign operation (i.e. a disposal of the Group's entire interest in a foreign operation, a disposal involving loss of control over a subsidiary that includes a foreign operation, or a partial disposal of an interest in a joint venture that includes a foreign operation of which the retained interest becomes a financial asset), all of the exchange differences accumulated in equity in respect of that operation attributable to the owners of the Group are reclassified to profit or loss.

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

## Textual information (14)

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

#### Impairment

#### Financial assets

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

## Textual information (15)

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

Impairment

Non - financial assets

Tangible and intangible assets

Property, plant and equipment and intangible assets are evaluated for recoverability whenever there is any indication that their carrying amounts may not be recoverable. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit (CGU) to which the asset belongs. If the recoverable amount of an asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognised in the statement of profit or loss. The group review/assess at each reporting date if there is any indication that an asset may be impaired.

Impairment of investments

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

## Textual information (16)

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

Income taxes

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

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

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

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

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

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

## Textual information (17)

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

Intangible assets :

i. "Intangible assets that the group controls and from which it expects future economic benefits are capitalised upon acquisition and measured initially:

a. for assets acquired in a business combination, at fair value on the date of acquisition.

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

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

ii. "Intangible assets under development

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

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

## Textual information (18)

### Description of accounting policy for leases [Text Block]

Ind AS 116 "Leases"

Effective 1 April 2019, the group has applied Ind AS 116 using modified retrospective approach and therefore the comparative information has not been restated and continues to be reported under Ind AS 17. The details of accounting policies under Ind AS 17 are disclosed separately if they are different from those under Ind AS 116 and the impact of changes is disclosed a note below.

Policy applicable from 1 April 2019

"At inception of a contract, the group assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the group assess whether:"

the contract involves the use of an identified asset - this may be specified explicitly or implicitly and should be physically distinct or represent substantially all of the capacity of a physically distinct asset. If the supplier has a substantive substitution right, then the asset is not identified;

the group has the right to obtain substantially all of the economic benefits from use of the asset through the period of use; and

the group has the right to direct the use of the asset. The group has this right when it has the decision- making rights that are most relevant to changing how and for what purpose the asset is used. In rare cases, where the decision about how and for what purpose the asset is used is predetermined, the group has the right to direct the use of the asset if either:

- "• the group has the right to operate the asset; or
- the group designed the asset in a way that predetermines how and for what purpose it will be used"

An entity shall reassess whether a contract is, or contains, a lease only if the terms and conditions of the contract are changed.

This policy is applicable to contracts entered into, or changed, on or after 1 April 2019.

At inception or on reassessment of a contract that contains a lease component, the group allocates the consideration in the contract to each lease component on the basis of their relative stand-alone prices.

"Group as lessee

The group accounts for assets taken under lease arrangement in the following manner:"

The group recognises a right-of-use asset and a lease liability at the lease commencement date. The right of use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentive received.

The right of use asset is subsequently depreciated using the straight line method from the commencement date to the end of the lease term. The estimated useful lives of right-of-use assets are determined on the basis of remaining lease term. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the group's incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise the fixed payments, including in-substance fixed payments.

The lease liability is measured at amortised cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in group's estimate of the amount expected to be payable under a residual value guarantee, or if the group changes its assessment of whether it will exercise a purchase, extension or termination option.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

#### Short-term leases and leases of low-value assets

The group has elected not to recognise right-of use assets and lease liabilities for short term leases that have a lease term of 12 months or less and leases of low value assets. The group recognises the lease payments associated with these leases as an expense on a straight- line basis over the lease term.

#### Policy applicable before 1 April 2019

In the comparative period, a lease arrangement is classified as either a finance lease or an operating lease, based on the substance of the lease arrangement.

#### Finance leases

Assets held under finance lease are initially recognised as assets at the fair value at the inception of lease or at the present value of the minimum lease payments, whichever is lower. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised in finance costs in the statement of profit and loss, unless they are directly attributable to qualifying assets, in which case they are capitalized in accordance with the group's general policy on the borrowing cost.

A leased asset is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the group will obtain ownership by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

#### Operating leases

Lease rental expenses from operating leases is generally recognised on a straight-line basis over the term of the relevant lease. Where the rentals are structured solely to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, such increases are recognised in the year in which such benefits accrue. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

#### Note 1.4 - Recent accounting pronouncement issued but not yet effective upto the date of issuance of financial statements

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards. There is no such notification which would have been applicable from 1 April 2020.

## Textual information (19)

### Description of accounting policy for measuring inventories [Text Block]

#### Inventories

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

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

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

Raw material and components                      - Weighted average

Work in progress and finished goods           - Weighted material cost plus appropriate share of labour and other overheads.

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

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

The net realisable value of work-in-progress is determined with reference to the selling prices of related finished goods. Raw materials and other supplies held for use in production of finished goods are not written down below cost, except in cases where material prices have declined, and it is estimated that the cost of the finished goods will exceed its net realisable value. The comparison of cost and net realisable value is made on an item-by-item basis."

## Textual information (20)

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

#### Property, Plant and Equipment

i. Property, plant and equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any. For this purpose, cost includes deemed cost which represents the carrying value of property, plant and equipment recognised as at 1st April, 2015 measured as per the previous GAAP. Cost is inclusive of inward freight, duties and taxes and incidental expenses related to acquisition or construction. All upgradation / enhancements are charged off as revenue expenditure unless they bring similar significant additional benefits. An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the Statement of Profit and Loss. Depreciation of these assets commences when the assets are ready for their intended use which is generally on commissioning. Items of property, plant and equipment are depreciated in a manner that amortizes the cost (or other amount substituted for cost) of the assets after commissioning, less its residual value over their useful lives. Freehold Land is not depreciated.

ii. "Capital work-in-progress

Projects under which property plant and equipment are not yet ready for their intended use are carried at cost, comprising direct cost, related incidental expenses."

## Textual information (21)

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

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



## Textual information (22)

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

#### Revenue recognition

Effective April 1, 2018, the group has applied Ind AS 115 which establishes a comprehensive framework for determining whether, how much and when revenue is to be recognised. Ind AS 115 replaces Ind AS 18 Revenue and Ind AS 11 Construction Contracts. The group has adopted Ind AS 115 using the cumulative effect method. The effect of initially applying this standard is recognised at the date of initial application (i.e. April 1, 2018). The standard is applied retrospectively only to contracts that are not completed as at the date of initial application – i.e. the comparative information continues to be reported under Ind AS 18 and Ind AS 11.

Sale of goods : - Revenue is recognised on satisfaction of performance obligation upon transfer of control of promised products or services to customer in an amount that reflect the consideration the group expects to receive in exchange of this product and service. Revenue is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts, cash discounts and volume rebates.

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

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

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

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

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

## Textual information (23)

### Description of accounting policy for research and development expense [Text Block]

#### Research and development

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

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

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of corporate information notes and other explanatory information [TextBlock]	Textual information (24) [See below]	
Statement of Ind AS compliance [TextBlock]	Textual information (25) [See below]	Textual information (26) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (27) [See below]	

## Textual information (24)

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

#### Note 1 - General information and Significant Accounting Policies

##### Note 1.1 - General information

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

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

##### Note 1.2 - Basis of preparation and presentation

#### I. Statement of compliance

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

These financial statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act 2013 ("The Act") and other relevant provisions of the Act, as applicable."

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

#### I.a Going Concern

One of the Wholly owned subsidiary of the Company (i.e C&S Electric International B.V) has incurred significant losses which has resulted in substantial erosion of its net worth. In addition current liabilities exceed current assets by Rs. 692.60 as of 31 March 2020 indicating a material uncertainty about the entity's going concern. However, the Board of Directors considers that it is appropriate to prepare the financial statements of wholly owned subsidiary on a going concern basis in view of the continued support from its parent Company (i.e C&S Electric Limited). Accordingly, the account of wholly owned subsidiary are being prepared on a going concern basis.

#### II. Functional and presentation currency

Items included in the financial statements of each of the Group's entities are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The consolidated financial statements are presented in Indian Rupee, which is C&S Electric Limited's functional and presentation currency. All amounts have been rounded off to the nearest millions, unless otherwise indicated.

#### III. Basis of measurement

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

Items	Measurement Basis

Certain financial assets and liabilities	Fair Value
Net defined benefits (assets)/liability	Fair value of plan assets less present value of defined benefits obligations

#### IV. Use of estimates and judgement

"The preparation of the financial statements in conformity with recognition and measurement principles of Ind AS requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which estimates are revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. The following are the key assumptions concerning the future, and other sources of estimation uncertainty at the end of the reporting period that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in future are:

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

(ii) Impairment of investments : The Group has reviewed its carrying value of long term investments in equity/preference shares of subsidiaries and other companies carried at cost/amortized cost at the end of each reporting period. If the recoverable amount is less than its carrying amount, the impairment loss is accounted for.

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

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

#### V. Measurement of fair values

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

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:"

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

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

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

#### VI. Operating Cycle

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

#### Note 1.3 - Significant Accounting Policies

## I. Revenue recognition

Effective April 1, 2018, the group has applied Ind AS 115 which establishes a comprehensive framework for determining whether, how much and when revenue is to be recognised. Ind AS 115 replaces Ind AS 18 Revenue and Ind AS 11 Construction Contracts. The group has adopted Ind AS 115 using the cumulative effect method. The effect of initially applying this standard is recognised at the date of initial application (i.e. April 1, 2018). The standard is applied retrospectively only to contracts that are not completed as at the date of initial application – i.e. the comparative information continues to be reported under Ind AS 18 and Ind AS 11.

Sale of goods : - Revenue is recognised on satisfaction of performance obligation upon transfer of control of promised products or services to customer in an amount that reflect the consideration the group expects to receive in exchange of this product and service. Revenue is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts, cash discounts and volume rebates.

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

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

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

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

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

## II. Property, Plant and Equipment

i. Property, plant and equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any. For this purpose, cost includes deemed cost which represents the carrying value of property, plant and equipment recognised as at 1st April, 2015 measured as per the previous GAAP. Cost is inclusive of inward freight, duties and taxes and incidental expenses related to acquisition or construction. All upgradation / enhancements are charged off as revenue expenditure unless they bring similar significant additional benefits. An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the Statement of Profit and Loss. Depreciation of these assets commences when the assets are ready for their intended use which is generally on commissioning. Items of property, plant and equipment are depreciated in a manner that amortizes the cost (or other amount substituted for cost) of the assets after commissioning, less its residual value over their useful lives. Freehold Land is not depreciated.

ii. "Capital work-in-progress

Projects under which property plant and equipment are not yet ready for their intended use are carried at cost, comprising direct cost, related incidental expenses."

## III. Intangible assets :

i. "Intangible assets that the group controls and from which it expects future economic benefits are capitalised upon acquisition and measured initially:

a. for assets acquired in a business combination, at fair value on the date of acquisition.

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

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

ii. "Intangible assets under development

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

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

IV. A. Depreciation / amortisation

i. The group is following the straight line method of depreciation in respect of buildings, plant and machinery, office equipment and written down value method in respect of other assets.

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

Estimated useful lives :-

Asset	Useful Life
Buildings	30-60 years
Plant and Equipment	3-15 years
Furniture and Fixtures	10 years
Vehicles	8-10 years
Office Equipments	5 years

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

iv. Intangible assets, comprising of development expenditure on technical know how and commercial rights are amortised on a straight

line method over the period of their useful life.

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

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

## B. Impairment

### (i). Financial assets

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

### (ii). Non - financial assets

#### Tangible and intangible assets

Property, plant and equipment and intangible assets are evaluated for recoverability whenever there is any indication that their carrying amounts may not be recoverable. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit (CGU) to which the asset belongs. If the recoverable amount of an asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognised in the statement of profit or loss. The group review/assess at each reporting date if there is any indication that an asset may be impaired.

## V. Foreign Currency Transactions

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

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

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

On the disposal of a foreign operation (i.e. a disposal of the Group's entire interest in a foreign operation, a disposal involving loss of control over a subsidiary that includes a foreign operation, or a partial disposal of an interest in a joint venture that includes a foreign operation of which the retained interest becomes a financial asset), all of the exchange differences accumulated in equity in respect of that operation attributable to the owners of the Group are reclassified to profit or loss.

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

## VI. Financial Instruments

### Initial recognition

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or

issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of financial asset or financial liabilities, as appropriate, on initial recognition.

#### Subsequent measurement

##### Non derivative financial instruments

(i) Financial assets carried at amortised cost : A financial asset is subsequently measured at amortised cost if it is held in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

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

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

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

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

#### Derecognition

##### i) Financial assets:

The group derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the group neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the group enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognized.

##### ii) Financial liabilities:

The group derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Group neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the group enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognized.

#### Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the group currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

#### VII. Impairment of investments

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



## VIII. Inventories

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

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

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

Raw material and components - Weighted average

Work in progress and finished goods - Weighted material cost plus appropriate share of labour and other overheads.

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

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

The net realisable value of work-in-progress is determined with reference to the selling prices of related finished goods. Raw materials and other supplies held for use in production of finished goods are not written down below cost, except in cases where material prices have declined, and it is estimated that the cost of the finished goods will exceed its net realisable value. The comparison of cost and net realisable value is made on an item-by-item basis."

## IX. Employee Benefits

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

- i. Contributions to provident fund are charged to statement of profit and loss every year.
- ii. Contributions towards Superannuation Scheme of Life Insurance Corporation of India are charged to statement of profit and loss every year.
- iii. Contributions are made towards Gratuity Scheme of Life Insurance Corporation of India. Provision for gratuity is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at each balance sheet date. Re-measurement comprising actuarial gains and losses and return on plan assets (excluding net interest) are recognized in the other comprehensive income for the period in which they occur and is not reclassified to profit or loss.
- iv. Provision for leave encashment (including long term compensated absences) is made based on an actuarial valuation. Actuarial gains and losses are recognized in the statement of profit and loss for the period in which they occur.
- v. Liability on account of short term employee benefits, comprising largely of compensated absences and performance incentives, is recognised on an undiscounted accrual basis during the period when the employee renders service.

## X. Contingent liabilities and provisions

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

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

## XI. Research and development

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

## XII. Business combinations

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

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

When the group acquires a business, it assesses the financial assets and liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date. "

## XIII. Earnings per share

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

## XIV. Income taxes

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

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

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

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

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

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

## XV. Borrowing cost

Borrowing costs are interest and other costs (including exchange differences relating to foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs) incurred in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of an asset which necessarily take a substantial period of time to get ready for their intended use are capitalised as part of the cost of that asset. Other borrowing costs are recognised as an expense in the period in which they are incurred.

## XVI. Ind AS 116 "Leases"

Effective 1 April 2019, the group has applied Ind AS 116 using modified retrospective approach and therefore the comparative information has not been restated and continues to be reported under Ind AS 17. The details of accounting policies under Ind AS 17 are disclosed separately if they are different from those under Ind AS 116 and the impact of changes is disclosed a note below.

### Policy applicable from 1 April 2019

"At inception of a contract, the group assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the group assess whether:"

the contract involves the use of an identified asset - this may be specified explicitly or implicitly and should be physically distinct or represent substantially all of the capacity of a physically distinct asset. If the supplier has a substantive substitution right, then the asset is not identified;

the group has the right to obtain substantially all of the economic benefits from use of the asset through the period of use; and

the group has the right to direct the use of the asset. The group has this right when it has the decision- making rights that are most relevant to changing how and for what purpose the asset is used. In rare cases, where the decision about how and for what purpose the asset is used is predetermined, the group has the right to direct the use of the asset if either:

- "• the group has the right to operate the asset; or
- the group designed the asset in a way that predetermines how and for what purpose it will be used"

An entity shall reassess whether a contract is, or contains, a lease only if the terms and conditions of the contract are changed.

This policy is applicable to contracts entered into, or changed, on or after 1 April 2019.

At inception or on reassessment of a contract that contains a lease component, the group allocates the consideration in the contract to each lease component on the basis of their relative stand-alone prices.

"Group as lessee

The group accounts for assets taken under lease arrangement in the following manner:"

The group recognises a right-of-use asset and a lease liability at the lease commencement date. The right of use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentive received.

The right of use asset is subsequently depreciated using the straight line method from the commencement date to the end of the lease term. The estimated useful lives of right-of-use assets are determined on the basis of remaining lease term. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the group's incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise the fixed payments, including in-substance fixed payments.

The lease liability is measured at amortised cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in group's estimate of the amount expected to be payable under a residual value guarantee, or if the group changes its assessment of whether it will exercise a purchase, extension or termination option.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

#### Short-term leases and leases of low-value assets

The group has elected not to recognise right-of use assets and lease liabilities for short term leases that have a lease term of 12 months or less and leases of low value assets. The group recognises the lease payments associated with these leases as an expense on a straight- line basis over the lease term.

#### Policy applicable before 1 April 2019

In the comparative period, a lease arrangement is classified as either a finance lease or an operating lease, based on the substance of the lease arrangement.

#### Finance leases

Assets held under finance lease are initially recognised as assets at the fair value at the inception of lease or at the present value of the minimum lease payments, whichever is lower. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised in finance costs in the statement of profit and loss, unless they are directly attributable to qualifying assets, in which case they are capitalized in accordance with the group's general policy on the borrowing cost.

A leased asset is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the group will obtain ownership by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

#### Operating leases

Lease rental expenses from operating leases is generally recognised on a straight-line basis over the term of the relevant lease. Where the rentals are structured solely to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, such increases are recognised in the year in which such benefits accrue. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

#### Note 1.4 - Recent accounting pronouncement issued but not yet effective upto the date of issuance of financial statements

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards. There is no such notification which would have been applicable from 1 April 2020.

#### Note 1.5 - Principles of consolidation

(i) The Consolidated Financial Statements relate to C&S Electric Limited ("the Company") and its subsidiaries (collectively referred to as "Group") which have been prepared in accordance with the Indian Accounting Standards (Ind AS).

(ii) The financial statements of the group and its subsidiaries have been combined on line-by-line basis by adding the book values of like items of assets, liabilities, income and expenses, after eliminating intra-group balances and intra-group transactions resulting in unrealised profits or losses (excluding amounts capitalised). Interests in jointly controlled entity are consolidated under equity method, which means that the Group's share in the jointly controlled entities in profits / (losses) is consolidated.

(iii) The excess of cost of investments in the subsidiaries over the group's portion of equity of the subsidiaries, at the date on which investments are made, is recognised in the financial statements as Goodwill.

- (iv) The excess of group's portion of equity of the subsidiaries over the cost of the investments by the Company, at the date on which investments are made is treated as a Capital Reserve.
- (v) The consolidated financial statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances. When necessary, adjustments are made to the consolidated financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies.
- (vi) Figures pertaining to the subsidiaries and the interests in jointly controlled entity have been reclassified wherever necessary to bring them in line with the group's financial statements.
- (vii) Subsidiaries:

The Group's financial statements comprise figures aggregated for the group and its subsidiaries. Subsidiaries are entities in which the group owns, either directly or indirectly, more than half of the shares with voting rights or where the group has a controlling influence on the basis of agreements. Subsidiaries are included in the Consolidated financial statements from the point in time at which the controlling influence is transferred to the Group and are no longer included in the Consolidated financial statements from the point in time at which the controlling influence ceases. The controlling influence is usually transferred at the date of acquisition.

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

Name	Country of incorporation	Proportion of ownership interest	
		March 31, 2020	March 31, 2019
EON Telesystems Private Limited	India	100%	100%
Eta-com Middle East (FZE) (upto Feburary 28, 2020)	UAE	-	100%
C&S (Nantong) Electric Limited	China	100%	100%
C&S Electric U.K. Limited (w.e.f. October 31, 2017)	England	100%	100%
C&S Electric International B.V.	Netherlands	100%	100%
Eta-Com B.V. *	Netherlands	100%	100%
Eta Bim NV *	Belgium	100%	100%
Eta-Com B NV *	Belgium	100%	100%
Eta-Com Deutschland GmbH *	Germany	100%	100%
Eta-Com UK Preedcrete Limited *	England	100%	100%
Eta-com Middle East (FZE)*	UAE	100%	-
* Subsidiary of C&S Electric International B.V.			

## (viii) Joint ventures:

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

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

Name	Country of incorporation	Shareholding	
		March 31, 2020	March 31, 2019
C&S Himoina Private Limited	India	50%	50%
TC Electric Controls LLC	USA	50%	50%
RS Components & Controls (India) Limited	India	0.55%	0.55%

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

## Textual information (25)

### Statement of Ind AS compliance [Text Block]

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

These financial statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act 2013 ("The Act") and other relevant provisions of the Act, as applicable."

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

## Textual information (26)

### Statement of Ind AS compliance [Text Block]

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

These financial statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act 2013 ("The Act") and other relevant provisions of the Act, as applicable."

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

## Textual information (27)

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

#### Note 1 - General information and Significant Accounting Policies

##### Note 1.1 - General information

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

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

##### Note 1.2 - Basis of preparation and presentation

#### I. Statement of compliance

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

These financial statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act 2013 ("The Act") and other relevant provisions of the Act, as applicable."

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

#### I.a Going Concern

One of the Wholly owned subsidiary of the Company (i.e C&S Electric International B.V) has incurred significant losses which has resulted in substantial erosion of its net worth. In addition current liabilities exceed current assets by Rs. 692.60 as of 31 March 2020 indicating a material uncertainty about the entity's going concern. However, the Board of Directors considers that it is appropriate to prepare the financial statements of wholly owned subsidiary on a going concern basis in view of the continued support from its parent Company (i.e C&S Electric Limited). Accordingly, the account of wholly owned subsidiary are being prepared on a going concern basis.

#### II. Functional and presentation currency

Items included in the financial statements of each of the Group's entities are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The consolidated financial statements are presented in Indian Rupee, which is C&S Electric Limited's functional and presentation currency. All amounts have been rounded off to the nearest millions, unless otherwise indicated.

#### III. Basis of measurement

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

Items	Measurement Basis

Certain financial assets and liabilities	Fair Value
Net defined benefits (assets)/liability	Fair value of plan assets less present value of defined benefits obligations

#### IV. Use of estimates and judgement

"The preparation of the financial statements in conformity with recognition and measurement principles of Ind AS requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which estimates are revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. The following are the key assumptions concerning the future, and other sources of estimation uncertainty at the end of the reporting period that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in future are:

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

(ii) Impairment of investments : The Group has reviewed its carrying value of long term investments in equity/preference shares of subsidiaries and other companies carried at cost/amortized cost at the end of each reporting period. If the recoverable amount is less than its carrying amount, the impairment loss is accounted for.

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

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

#### V. Measurement of fair values

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

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:"

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

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

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

#### VI. Operating Cycle

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

#### Note 1.3 - Significant Accounting Policies



## I. Revenue recognition

Effective April 1, 2018, the group has applied Ind AS 115 which establishes a comprehensive framework for determining whether, how much and when revenue is to be recognised. Ind AS 115 replaces Ind AS 18 Revenue and Ind AS 11 Construction Contracts. The group has adopted Ind AS 115 using the cumulative effect method. The effect of initially applying this standard is recognised at the date of initial application (i.e. April 1, 2018). The standard is applied retrospectively only to contracts that are not completed as at the date of initial application – i.e. the comparative information continues to be reported under Ind AS 18 and Ind AS 11.

**Sale of goods :** - Revenue is recognised on satisfaction of performance obligation upon transfer of control of promised products or services to customer in an amount that reflect the consideration the group expects to receive in exchange of this product and service. Revenue is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts, cash discounts and volume rebates.

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

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

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

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

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

## II. Property, Plant and Equipment

i. Property, plant and equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any. For this purpose, cost includes deemed cost which represents the carrying value of property, plant and equipment recognised as at 1st April, 2015 measured as per the previous GAAP. Cost is inclusive of inward freight, duties and taxes and incidental expenses related to acquisition or construction. All upgradation / enhancements are charged off as revenue expenditure unless they bring similar significant additional benefits. An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the Statement of Profit and Loss. Depreciation of these assets commences when the assets are ready for their intended use which is generally on commissioning. Items of property, plant and equipment are depreciated in a manner that amortizes the cost (or other amount substituted for cost) of the assets after commissioning, less its residual value over their useful lives. Freehold Land is not depreciated.

ii. "Capital work-in-progress

Projects under which property plant and equipment are not yet ready for their intended use are carried at cost, comprising direct cost, related incidental expenses."

## III. Intangible assets :

i. "Intangible assets that the group controls and from which it expects future economic benefits are capitalised upon acquisition and measured initially:

a. for assets acquired in a business combination, at fair value on the date of acquisition.

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

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

ii. "Intangible assets under development

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

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

IV. A. Depreciation / amortisation

i. The group is following the straight line method of depreciation in respect of buildings, plant and machinery, office equipment and written down value method in respect of other assets.

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

Estimated useful lives :-

Asset	Useful Life
Buildings	30-60 years
Plant and Equipment	3-15 years
Furniture and Fixtures	10 years
Vehicles	8-10 years
Office Equipments	5 years

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

iv. Intangible assets, comprising of development expenditure on technical know how and commercial rights are amortised on a straight

line method over the period of their useful life.

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

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

## B. Impairment

### (i). Financial assets

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

### (ii). Non - financial assets

#### Tangible and intangible assets

Property, plant and equipment and intangible assets are evaluated for recoverability whenever there is any indication that their carrying amounts may not be recoverable. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit (CGU) to which the asset belongs. If the recoverable amount of an asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognised in the statement of profit or loss. The group review/assess at each reporting date if there is any indication that an asset may be impaired.

## V. Foreign Currency Transactions

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

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

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

On the disposal of a foreign operation (i.e. a disposal of the Group's entire interest in a foreign operation, a disposal involving loss of control over a subsidiary that includes a foreign operation, or a partial disposal of an interest in a joint venture that includes a foreign operation of which the retained interest becomes a financial asset), all of the exchange differences accumulated in equity in respect of that operation attributable to the owners of the Group are reclassified to profit or loss.

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

## VI. Financial Instruments

### Initial recognition

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or

issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of financial asset or financial liabilities, as appropriate, on initial recognition.

#### Subsequent measurement

##### Non derivative financial instruments

(i) Financial assets carried at amortised cost : A financial asset is subsequently measured at amortised cost if it is held in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

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

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

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

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

#### Derecognition

##### i) Financial assets:

The group derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the group neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the group enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognized.

##### ii) Financial liabilities:

The group derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Group neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the group enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognized.

#### Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the group currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

#### VII. Impairment of investments

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

## VIII. Inventories

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

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

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

Raw material and components - Weighted average

Work in progress and finished goods - Weighted material cost plus appropriate share of labour and other overheads.

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

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

The net realisable value of work-in-progress is determined with reference to the selling prices of related finished goods. Raw materials and other supplies held for use in production of finished goods are not written down below cost, except in cases where material prices have declined, and it is estimated that the cost of the finished goods will exceed its net realisable value. The comparison of cost and net realisable value is made on an item-by-item basis."

## IX. Employee Benefits

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

- i. Contributions to provident fund are charged to statement of profit and loss every year.
- ii. Contributions towards Superannuation Scheme of Life Insurance Corporation of India are charged to statement of profit and loss every year.
- iii. Contributions are made towards Gratuity Scheme of Life Insurance Corporation of India. Provision for gratuity is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at each balance sheet date. Re-measurement comprising actuarial gains and losses and return on plan assets (excluding net interest) are recognized in the other comprehensive income for the period in which they occur and is not reclassified to profit or loss.
- iv. Provision for leave encashment (including long term compensated absences) is made based on an actuarial valuation. Actuarial gains and losses are recognized in the statement of profit and loss for the period in which they occur.
- v. Liability on account of short term employee benefits, comprising largely of compensated absences and performance incentives, is recognised on an undiscounted accrual basis during the period when the employee renders service.

## X. Contingent liabilities and provisions

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

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

## XI. Research and development

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

## XII. Business combinations

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

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

When the group acquires a business, it assesses the financial assets and liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date. "

## XIII. Earnings per share

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

## XIV. Income taxes

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

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

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

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

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

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

## XV. Borrowing cost

Borrowing costs are interest and other costs (including exchange differences relating to foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs) incurred in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of an asset which necessarily take a substantial period of time to get ready for their intended use are capitalised as part of the cost of that asset. Other borrowing costs are recognised as an expense in the period in which they are incurred.

## XVI. Ind AS 116 "Leases"

Effective 1 April 2019, the group has applied Ind AS 116 using modified retrospective approach and therefore the comparative information has not been restated and continues to be reported under Ind AS 17. The details of accounting policies under Ind AS 17 are disclosed separately if they are different from those under Ind AS 116 and the impact of changes is disclosed a note below.

### Policy applicable from 1 April 2019

"At inception of a contract, the group assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the group assess whether:"

the contract involves the use of an identified asset - this may be specified explicitly or implicitly and should be physically distinct or represent substantially all of the capacity of a physically distinct asset. If the supplier has a substantive substitution right, then the asset is not identified;

the group has the right to obtain substantially all of the economic benefits from use of the asset through the period of use; and

the group has the right to direct the use of the asset. The group has this right when it has the decision- making rights that are most relevant to changing how and for what purpose the asset is used. In rare cases, where the decision about how and for what purpose the asset is used is predetermined, the group has the right to direct the use of the asset if either:

- "• the group has the right to operate the asset; or
- the group designed the asset in a way that predetermines how and for what purpose it will be used"

An entity shall reassess whether a contract is, or contains, a lease only if the terms and conditions of the contract are changed.

This policy is applicable to contracts entered into, or changed, on or after 1 April 2019.

At inception or on reassessment of a contract that contains a lease component, the group allocates the consideration in the contract to each lease component on the basis of their relative stand-alone prices.

"Group as lessee

The group accounts for assets taken under lease arrangement in the following manner:"

The group recognises a right-of-use asset and a lease liability at the lease commencement date. The right of use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentive received.

The right of use asset is subsequently depreciated using the straight line method from the commencement date to the end of the lease term. The estimated useful lives of right-of-use assets are determined on the basis of remaining lease term. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the group's incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise the fixed payments, including in-substance fixed payments.

The lease liability is measured at amortised cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in group's estimate of the amount expected to be payable under a residual value guarantee, or if the group changes its assessment of whether it will exercise a purchase, extension or termination option.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

#### Short-term leases and leases of low-value assets

The group has elected not to recognise right-of use assets and lease liabilities for short term leases that have a lease term of 12 months or less and leases of low value assets. The group recognises the lease payments associated with these leases as an expense on a straight- line basis over the lease term.

#### Policy applicable before 1 April 2019

In the comparative period, a lease arrangement is classified as either a finance lease or an operating lease, based on the substance of the lease arrangement.

#### Finance leases

Assets held under finance lease are initially recognised as assets at the fair value at the inception of lease or at the present value of the minimum lease payments, whichever is lower. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised in finance costs in the statement of profit and loss, unless they are directly attributable to qualifying assets, in which case they are capitalized in accordance with the group's general policy on the borrowing cost.

A leased asset is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the group will obtain ownership by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

#### Operating leases

Lease rental expenses from operating leases is generally recognised on a straight-line basis over the term of the relevant lease. Where the rentals are structured solely to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, such increases are recognised in the year in which such benefits accrue. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

#### Note 1.4 - Recent accounting pronouncement issued but not yet effective upto the date of issuance of financial statements

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards. There is no such notification which would have been applicable from 1 April 2020.

#### Note 1.5 - Principles of consolidation

(i) The Consolidated Financial Statements relate to C&S Electric Limited ("the Company") and its subsidiaries (collectively referred to as "Group") which have been prepared in accordance with the Indian Accounting Standards (Ind AS).

(ii) The financial statements of the group and its subsidiaries have been combined on line-by-line basis by adding the book values of like items of assets, liabilities, income and expenses, after eliminating intra-group balances and intra-group transactions resulting in unrealised profits or losses (excluding amounts capitalised). Interests in jointly controlled entity are consolidated under equity method, which means that the Group's share in the jointly controlled entities in profits / (losses) is consolidated.

(iii) The excess of cost of investments in the subsidiaries over the group's portion of equity of the subsidiaries, at the date on which investments are made, is recognised in the financial statements as Goodwill.



- (iv) The excess of group's portion of equity of the subsidiaries over the cost of the investments by the Company, at the date on which investments are made is treated as a Capital Reserve.
- (v) The consolidated financial statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances. When necessary, adjustments are made to the consolidated financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies.
- (vi) Figures pertaining to the subsidiaries and the interests in jointly controlled entity have been reclassified wherever necessary to bring them in line with the group's financial statements.
- (vii) Subsidiaries:

The Group's financial statements comprise figures aggregated for the group and its subsidiaries. Subsidiaries are entities in which the group owns, either directly or indirectly, more than half of the shares with voting rights or where the group has a controlling influence on the basis of agreements. Subsidiaries are included in the Consolidated financial statements from the point in time at which the controlling influence is transferred to the Group and are no longer included in the Consolidated financial statements from the point in time at which the controlling influence ceases. The controlling influence is usually transferred at the date of acquisition.

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

Name	Country of incorporation	Proportion of ownership interest	
		March 31, 2020	March 31, 2019
EON Telesystems Private Limited	India	100%	100%
Eta-com Middle East (FZE) (upto February 28, 2020)	UAE	-	100%
C&S (Nantong) Electric Limited	China	100%	100%
C&S Electric U.K. Limited (w.e.f. October 31, 2017)	England	100%	100%
C&S Electric International B.V.	Netherlands	100%	100%
Eta-Com B.V. *	Netherlands	100%	100%
Eta Bim NV *	Belgium	100%	100%
Eta-Com B NV *	Belgium	100%	100%
Eta-Com Deutschland GmbH *	Germany	100%	100%
Eta-Com UK Preedcrete Limited *	England	100%	100%
Eta-com Middle East (FZE)*	UAE	100%	-
* Subsidiary of C&S Electric International B.V.			

## (viii) Joint ventures:

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

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

Name	Country of incorporation	Shareholding	
		March 31, 2020	March 31, 2019
C&S Himoina Private Limited	India	50%	50%
TC Electric Controls LLC	USA	50%	50%
RS Components & Controls (India) Limited	India	0.55%	0.55%

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

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

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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
Explanation of new Ind AS not applied	Textual information (28) [See below]	
Disclosure of expected impact of initial application of new standards or interpretations [TextBlock]	Textual information (29) [See below]	
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

### Textual information (28)

#### Explanation of new Ind AS not applied

Note 1.4 - Recent accounting pronouncement issued but not yet effective upto the date of issuance of financial statements Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards. There is no such notification which would have been applicable from 1 April 2020.

## Textual information (29)

### Disclosure of expected impact of initial application of new standards or interpretations [Text Block]

Ind AS 116 "Leases"

Effective 1 April 2019, the group has applied Ind AS 116 using modified retrospective approach and therefore the comparative information has not been restated and continues to be reported under Ind AS 17. The details of accounting policies under Ind AS 17 are disclosed separately if they are different from those under Ind AS 116 and the impact of changes is disclosed a note below.

Policy applicable from 1 April 2019

"At inception of a contract, the group assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the group assess whether:"

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the group has the right to direct the use of the asset. The group has this right when it has the decision- making rights that are most relevant to changing how and for what purpose the asset is used. In rare cases, where the decision about how and for what purpose the asset is used is predetermined, the group has the right to direct the use of the asset if either:

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The right of use asset is subsequently depreciated using the straight line method from the commencement date to the end of the lease term. The estimated useful lives of right-of-use assets are determined on the basis of remaining lease term. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the group's incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise the fixed payments, including in-substance fixed payments.

The lease liability is measured at amortised cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in group's estimate of the amount expected to be payable under a residual value guarantee, or if the group changes its assessment of whether it will exercise a purchase, extension or termination option.

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#### Policy applicable before 1 April 2019

In the comparative period, a lease arrangement is classified as either a finance lease or an operating lease, based on the substance of the lease arrangement.

#### Finance leases

Assets held under finance lease are initially recognised as assets at the fair value at the inception of lease or at the present value of the minimum lease payments, whichever is lower. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised in finance costs in the statement of profit and loss, unless they are directly attributable to qualifying assets, in which case they are capitalized in accordance with the group's general policy on the borrowing cost.

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#### Operating leases

Lease rental expenses from operating leases is generally recognised on a straight-line basis over the term of the relevant lease. Where the rentals are structured solely to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, such increases are recognised in the year in which such benefits accrue. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

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

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Land [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Assets held under lease [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	Depreciation method, property, plant and equipment	Depreciation method, property, plant and equipment	Refer Accounting Policy	Refer Accounting Policy
Useful lives or depreciation rates, property, plant and equipment	Useful lives or depreciation rates, property, plant and equipment	Useful lives or depreciation rates, property, plant and equipment	Refer Accounting Policy	Refer Accounting Policy
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(2)

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

Classes of property, plant and equipment [Axis]	Land [Member]		Office building [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer Accounting Policy	Refer Accounting Policy	Refer Accounting Policy	Refer Accounting Policy
Useful lives or depreciation rates, property, plant and equipment	Refer Accounting Policy	Refer Accounting Policy	Refer Accounting Policy	Refer Accounting Policy
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

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

Classes of property, plant and equipment [Axis]	Factory building [Member]		Other building [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer Accounting Policy	Refer Accounting Policy	Refer Accounting Policy	Refer Accounting Policy
Useful lives or depreciation rates, property, plant and equipment	Refer Accounting Policy	Refer Accounting Policy	Refer Accounting Policy	Refer Accounting Policy
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

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

Classes of property, plant and equipment [Axis]	Factory equipments [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer Accounting Policy	Refer Accounting Policy	Refer Accounting Policy	Refer Accounting Policy
Useful lives or depreciation rates, property, plant and equipment	Refer Accounting Policy	Refer Accounting Policy	Refer Accounting Policy	Refer Accounting Policy
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(5)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Motor vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer Accounting Policy	Refer Accounting Policy	Refer Accounting Policy	Refer Accounting Policy
Useful lives or depreciation rates, property, plant and equipment	Refer Accounting Policy	Refer Accounting Policy	Refer Accounting Policy	Refer Accounting Policy
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(6)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer Accounting Policy	Refer Accounting Policy	Refer Accounting Policy	Refer Accounting Policy
Useful lives or depreciation rates, property, plant and equipment	Refer Accounting Policy	Refer Accounting Policy	Refer Accounting Policy	Refer Accounting Policy
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(7)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	Refer Accounting Policy	Refer Accounting Policy
Useful lives or depreciation rates, property, plant and equipment	Refer Accounting Policy	Refer Accounting Policy
Whether property, plant and equipment are stated at revalued amount	No	No

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
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	636.44	232.39		636.44
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-298.28	-242.9		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-298.28	-242.9		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	17.55	-7.87		24.82
Total increase (decrease) through transfers and other changes, property, plant and equipment	17.55	-7.87		24.82
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2.39	4.16		10.22
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	2.39	4.16		10.22
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	353.32	-22.54		651.04
Property, plant and equipment at end of period	2,574.74	2,221.42	2,243.96	3,813.25



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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	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	232.39			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			298.28	242.9
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			298.28	242.9
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	-10.93		7.27	-3.06
Total increase (decrease) through transfers and other changes, property, plant and equipment	-10.93		7.27	-3.06
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	16.11		7.83	11.95
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	16.11		7.83	11.95
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	205.35		297.72	227.89
Property, plant and equipment at end of period	3,162.21	2,956.86	1,238.51	940.79

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

..(3)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	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		318.14	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-45.93	0	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-45.93	0	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		272.21	0	
Property, plant and equipment at end of period	712.9	282.8	10.59	10.59

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

..(4)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
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	318.14	0		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				45.93
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				45.93
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	318.14	0		45.93
Property, plant and equipment at end of period	328.73	10.59	10.59	45.93

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

..(5)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Assets held under lease [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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			318.3	232.39
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		-252.35	-242.9
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	0		-252.35	-242.9
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		17.55	-7.87
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		17.55	-7.87
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		2.39	4.16
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		2.39	4.16
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	0		81.11	-22.54
Property, plant and equipment at end of period	0	0	2,291.94	2,210.83

**Disclosure of detailed information about property, plant and equipment [Table]****..(6)**

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	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		318.3	232.39	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		24.82	-10.93	
Total increase (decrease) through transfers and other changes, property, plant and equipment		24.82	-10.93	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		10.22	16.11	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		10.22	16.11	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		332.9	205.35	
Property, plant and equipment at end of period	2,233.37	3,484.52	3,151.62	2,946.27



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

..(7)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			Land [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Assets held under lease [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
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
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	252.35	242.9		0
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	252.35	242.9		0
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	7.27	-3.06		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	7.27	-3.06		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	7.83	11.95		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	7.83	11.95		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	251.79	227.89		0
Property, plant and equipment at end of period	1,192.58	940.79	712.9	10.59

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

..(8)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	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
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	0			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, 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	10.59	10.59	10.59	10.59

**Disclosure of detailed information about property, plant and equipment [Table]****..(9)**

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	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		0	0	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	0	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	10.59	0	0	0

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

..(10)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
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
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	0	0		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	11.78	-5.53		11.78
Total increase (decrease) through transfers and other changes, property, plant and equipment	11.78	-5.53		11.78
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	11.78	-5.53		11.78
Property, plant and equipment at end of period	186.07	174.29	179.82	186.07

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

..(11)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	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			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	0
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			0	0
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	-5.53		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-5.53		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	-5.53		0	0
Property, plant and equipment at end of period	174.29	179.82	0	0



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

..(12)

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

Classes of property, plant and equipment [Axis]	Land [Member]	Buildings [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	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		19.87	5.52	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-34.61	-34.35	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-34.61	-34.35	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		3.92	-1.96	
Total increase (decrease) through transfers and other changes, property, plant and equipment		3.92	-1.96	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.09	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0.09	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-10.91	-30.79	
Property, plant and equipment at end of period	0	600.73	611.64	642.43

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

..(13)

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

Classes of property, plant and equipment [Axis]	Buildings [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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	19.87	5.52		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				34.61
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				34.61
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	6.73	-3.16		2.81
Total increase (decrease) through transfers and other changes, property, plant and equipment	6.73	-3.16		2.81
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.17	0.09		0.08
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0.17	0.09		0.08
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	26.43	2.27		37.34
Property, plant and equipment at end of period	779.43	753	750.73	178.7

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

..(14)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]		Office building [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	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			0.38	2.11
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	34.35		-0.69	-0.68
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	34.35		-0.69	-0.68
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	-1.2		0.21	-0.1
Total increase (decrease) through transfers and other changes, property, plant and equipment	-1.2		0.21	-0.1
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.09		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0.09		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	33.06		-0.1	1.33
Property, plant and equipment at end of period	141.36	108.3	35.68	35.78

**Disclosure of detailed information about property, plant and equipment [Table]****..(15)**

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

Classes of property, plant and equipment [Axis]	Office building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	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		0.38	2.11	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0.3	-0.14	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0.3	-0.14	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0.68	1.97	
Property, plant and equipment at end of period	34.45	40.32	39.64	37.67

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

..(16)

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

Classes of property, plant and equipment [Axis]	Office building [Member]			Factory building [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
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				17.53
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.69	0.68		-33.37
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	0.69	0.68		-33.37
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0.09	-0.04		3.71
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.09	-0.04		3.71
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0.09
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0.09
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0.78	0.64		-12.22
Property, plant and equipment at end of period	4.64	3.86	3.22	563.28



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

..(17)

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

Classes of property, plant and equipment [Axis]	Factory building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	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	3.01		17.53	3.01
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-33.63			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-33.63			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	-1.86		6.43	-3.02
Total increase (decrease) through transfers and other changes, property, plant and equipment	-1.86		6.43	-3.02
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0.17	0.09
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0.17	0.09
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	-32.48		23.79	-0.1
Property, plant and equipment at end of period	575.5	607.98	736.75	712.96

**Disclosure of detailed information about property, plant and equipment [Table]****..(18)**

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

Classes of property, plant and equipment [Axis]	Factory building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	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		33.37	33.63	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		33.37	33.63	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		2.72	-1.16	
Total increase (decrease) through transfers and other changes, property, plant and equipment		2.72	-1.16	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.08	0.09	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0.08	0.09	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		36.01	32.38	
Property, plant and equipment at end of period	713.06	173.47	137.46	105.08

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

..(19)

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

Classes of property, plant and equipment [Axis]	Other building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
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	1.96	0.4		1.96
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.55	-0.04		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-0.55	-0.04		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	1.41	0.36		1.96
Property, plant and equipment at end of period	1.77	0.36	0	2.36

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

..(20)

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

Classes of property, plant and equipment [Axis]	Other building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	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	0.4			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0.55	0.04
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			0.55	0.04
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	0.4		0.55	0.04
Property, plant and equipment at end of period	0.4	0	0.59	0.04

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

..(21)

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

Classes of property, plant and equipment [Axis]	Other building [Member]	Plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	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		215.5	177.1	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-173.8	-169.14	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-173.8	-169.14	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		1.48	-0.26	
Total increase (decrease) through transfers and other changes, property, plant and equipment		1.48	-0.26	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.37	1.98	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0.37	1.98	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		42.81	5.72	
Property, plant and equipment at end of period	0	1,308.36	1,265.55	1,259.83



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

..(22)

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

Classes of property, plant and equipment [Axis]	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]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
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	215.5	177.1		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				173.8
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				173.8
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	4.02	-1.3		2.54
Total increase (decrease) through transfers and other changes, property, plant and equipment	4.02	-1.3		2.54
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	-1.25	3.87		-1.62
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	-1.25	3.87		-1.62
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	220.77	171.93		177.96
Property, plant and equipment at end of period	2,120.45	1,899.68	1,727.75	812.09

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

..(23)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Factory equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	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			118.22	87.78
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	169.14		-106.86	-108.28
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	169.14		-106.86	-108.28
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	-1.04		1.47	-0.26
Total increase (decrease) through transfers and other changes, property, plant and equipment	-1.04		1.47	-0.26
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.89		0.37	0.98
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	1.89		0.37	0.98
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	166.21		12.46	-21.74
Property, plant and equipment at end of period	634.13	467.92	658.41	645.95

**Disclosure of detailed information about property, plant and equipment [Table]****..(24)**

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

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	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		118.22	87.78	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		4.01	-1.3	
Total increase (decrease) through transfers and other changes, property, plant and equipment		4.01	-1.3	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		-1.25	2.26	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		-1.25	2.26	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		123.48	84.22	
Property, plant and equipment at end of period	667.69	1,197.3	1,073.82	989.6

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

..(25)

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

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			Other plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
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				97.28
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	106.86	108.28		-66.94
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	106.86	108.28		-66.94
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	2.54	-1.04		0.01
Total increase (decrease) through transfers and other changes, property, plant and equipment	2.54	-1.04		0.01
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	-1.62	1.28		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	-1.62	1.28		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	111.02	105.96		30.35
Property, plant and equipment at end of period	538.89	427.87	321.91	649.95

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

..(26)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	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	89.32		97.28	89.32
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-60.86			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-60.86			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0.01	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0.01	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1		0	1.61
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	1		0	1.61
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	27.46		97.29	87.71
Property, plant and equipment at end of period	619.6	592.14	923.15	825.86

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

..(27)

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

Classes of property, plant and equipment [Axis]	Other 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]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	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		66.94	60.86	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		66.94	60.86	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0.61	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0.61	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		66.94	60.25	
Property, plant and equipment at end of period	738.15	273.2	206.26	146.01



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

..(28)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	5.55	6.97		5.55
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-5.92	-4.42		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-5.92	-4.42		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0.32	-0.09		1.36
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.32	-0.09		1.36
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	-0.05	2.46		6.91
Property, plant and equipment at end of period	13.08	13.13	10.67	47.97

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

..(29)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	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	6.97			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			5.92	4.42
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			5.92	4.42
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	-0.5		1.04	-0.41
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.5		1.04	-0.41
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.08		0	0.08
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0.08		0	0.08
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	6.39		6.96	3.93
Property, plant and equipment at end of period	41.06	34.67	34.89	27.93

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

..(30)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]	Vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	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		45.32	0.06	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-8.9	-10.17	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-8.9	-10.17	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0.01	-0.01	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0.01	-0.01	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.9	2.17	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		1.9	2.17	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		34.53	-12.29	
Property, plant and equipment at end of period	24	55.55	21.02	33.31

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

..(31)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
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	45.32	0.06		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				8.9
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				8.9
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0.3	-0.17		0.29
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.3	-0.17		0.29
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	8.4	7.46		6.5
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	8.4	7.46		6.5
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	37.22	-7.57		2.69
Property, plant and equipment at end of period	114.62	77.4	84.97	59.07



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

..(32)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Motor vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	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			45.32	0.06
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	10.17		-8.9	-10.17
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	10.17		-8.9	-10.17
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	-0.16		0.01	-0.01
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.16		0.01	-0.01
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	5.29		1.9	2.17
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	5.29		1.9	2.17
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	4.72		34.53	-12.29
Property, plant and equipment at end of period	56.38	51.66	55.55	21.02

**Disclosure of detailed information about property, plant and equipment [Table]****..(33)**

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	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		45.32	0.06	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0.3	-0.17	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0.3	-0.17	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		8.4	7.46	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		8.4	7.46	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		37.22	-7.57	
Property, plant and equipment at end of period	33.31	114.62	77.4	84.97

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

..(34)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			Office equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				3.47
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	8.9	10.17		-4.3
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	8.9	10.17		-4.3
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0.29	-0.16		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.29	-0.16		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	6.5	5.29		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	6.5	5.29		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	2.69	4.72		-0.83
Property, plant and equipment at end of period	59.07	56.38	51.66	11.45

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

..(35)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	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	4.56		3.47	4.56
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-3.93			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-3.93			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.01		0	0.01
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0.01		0	0.01
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	0.62		3.47	4.55
Property, plant and equipment at end of period	12.28	11.66	27.2	23.73

**Disclosure of detailed information about property, plant and equipment [Table]****..(36)**

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	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		4.3	3.93	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		4.3	3.93	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		4.3	3.93	
Property, plant and equipment at end of period	19.18	15.75	11.45	7.52

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

..(37)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
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	24.61	22.01		24.61
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-19.54	-15.31		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-19.54	-15.31		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0.04	-0.02		0.63
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.04	-0.02		0.63
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.03	0		2.9
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0.03	0		2.9
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	5.08	6.68		22.34
Property, plant and equipment at end of period	38.14	33.06	26.38	108.39



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

..(38)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	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	22.01			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			19.54	15.31
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			19.54	15.31
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	-0.27		0.59	-0.25
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.27		0.59	-0.25
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4.6		2.87	4.6
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	4.6		2.87	4.6
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	17.14		17.26	10.46
Property, plant and equipment at end of period	86.05	68.91	70.25	52.99

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

..(39)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]	Leasehold improvements [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		3.98	16.17	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-5.28	-5.58	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-5.28	-5.58	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	

Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-1.3	10.59	
Property, plant and equipment at end of period	42.53	78.56	79.86	69.27

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

..(40)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	3.98	16.17		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				5.28
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				5.28
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	3.98	16.17		5.28
Property, plant and equipment at end of period	100.39	96.41	80.24	21.83

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

..(41)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]		Other property, plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Assets held under lease [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	31/03/2018	01/04/2019 to 31/03/2020	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			318.14	0
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	5.58		-45.93	0
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	5.58		-45.93	0
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	5.58		272.21	0
Property, plant and equipment at end of period	16.55	10.97	272.21	0

**Disclosure of detailed information about property, plant and equipment [Table]****..(42)**

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	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		318.14	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		318.14	0	
Property, plant and equipment at end of period	0	318.14	0	0



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

..(43)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			Other property, plant and equipment, others [Member]
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			Assets held under lease [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others				Right-of-use assets
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				318.14
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	45.93	0		-45.93
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	45.93	0		-45.93
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	45.93	0		272.21
Property, plant and equipment at end of period	45.93	0	0	272.21

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

..(44)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	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]				
Nature of other property plant and equipment others	Right-of-use assets		Right-of-use assets	Right-of-use assets
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		318.14	0
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	0			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0

Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		318.14	0
Property, plant and equipment at end of period	0	0	318.14	0

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

..(45)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Right-of-use assets	Right-of-use assets	
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		45.93	0	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		45.93	0	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		45.93	0	
Property, plant and equipment at end of period	0	45.93	0	0

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

	<b>01/04/2019 to 31/03/2020</b>
Disclosure of property, plant and equipment [TextBlock]	
Disclosure of detailed information about property, plant and equipment [TextBlock]	Textual information (30) [See below]

## Textual information (30)

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

(i) The cost of finished and semi finished tools, dies, jigs and fittings manufactured during the year in the tool room and included in Property, Plant and Equipment at Rs.63.48 (previous year Rs. 79.23) has been determined on the basis of estimates of the technical personnel of the group, for materials used and labour hours spent on each such tools, dies, jigs and fittings.

(ii) For lien / charge against Property, Plant and Equipment refer note 18 and 23.

Note 2b - Right-of-use assets								
Particulars	Gross carrying amount					Accumulated depreciation		
	As at	Transition impact of INDAS 116	Additions	Disposals /		As at	As at	Depreciation Dispos:
March 31, 2019	discard of assets	March 31, 2020	March 31, 2019	for the year		discard of assets	March 31, 2020	March 31, 2020
Leasehold Land	-	146	-	-		146	-	8.86
Buildings	-	161.06	11.08	-		172.14	-	37.07
	-	307.06	11.08	-		318.14	-	45.93
<p>1. The group has adopted Ind AS 116, effective annual reporting period beginning April 1, 2019 and applied the standard to its leases by using modified retrospective approach and accordingly recognised right of use assets and lease liability on the basis of lease payment remaining outstanding as of April 1, 2019 by discounting it at an incremental rate of 8.5% of borrowing at the date of initial</p>								

application  
i.e. 1 April  
2019. The  
group has  
not restated  
comparative  
figures for  
the year  
ended 31  
March 2019  
availing  
exemption  
given in  
modified  
retrospective  
approach.  
As a result  
of initially  
applying Ind  
AS 116, in  
relation to  
the leases  
that were  
previously  
classified as  
operating  
leases, On 1  
April 2019,  
the group  
has  
recognized,  
a lease  
liability  
amounting  
to Rs 192.37  
and  
Right-of-Use  
(ROU)  
assets  
amounting  
to Rs.  
307.06 .  
Further in  
relation to  
those leases  
under Ind  
AS 116, the  
group has  
recognized  
depreciation  
and finance  
cost, instead  
of operating  
lease  
expense.  
During the  
year ended  
March 31,  
2020, the  
group has  
recognized  
depreciation  
amounting  
to Rs. 45.93  
and finance  
cost  
amounting



to Rs. 21.78  
from these  
leases.

2. The  
impact on  
the  
statement of  
profit and  
loss account  
for the year  
ended  
March 31,  
2020 is as  
below :

Particulars

March 31,  
2020  
Rent  
expenses is  
lower by  
Depreciation  
is higher by  
Finance cost  
is higher by  
Profit before  
tax is lower  
by

3. The group  
has  
recognised  
Rs. 75.57 as  
rent  
expense  
during the  
year which  
includes  
short term  
lease/ low  
value asset  
which were  
not  
recognised  
as part of  
right of use  
asset.  
(Refer note  
34)

### [612100] Notes - Impairment of assets

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of impairment of assets [TextBlock]	Textual information (31) [See below]	
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

## Textual information (31)

### Disclosure of impairment of assets [Text Block]

#### Impairment

##### (i). Financial assets

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

##### (ii). Non - financial assets

#### Tangible and intangible assets

Property, plant and equipment and intangible assets are evaluated for recoverability whenever there is any indication that their carrying amounts may not be recoverable. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit (CGU) to which the asset belongs. If the recoverable amount of an asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognised in the statement of profit or loss. The group review/assess at each reporting date if there is any indication that an asset may be impaired.

### [400700] Notes - Investment property

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

### [400800] Notes - Goodwill

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

..(1)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Acquisitions through business combinations, goodwill	0	0		0
Increase (decrease) through transfers and other changes, Goodwill [Abstract]				
Increase (decrease) through other changes, goodwill	13.08	-6.14		(A) 13.08
Total increase (decrease) through transfers and other changes, goodwill	13.08	-6.14		13.08
Total increase (decrease) in goodwill	13.08	-6.14		13.08
Goodwill at end of period	198.24	185.16	191.3	198.24

(A) Effect of foreign currency exchange difference

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

..(2)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Acquisitions through business combinations, goodwill	0			
Increase (decrease) through transfers and other changes, Goodwill [Abstract]				
Increase (decrease) through other changes, goodwill	(A) -6.14		0	0
Total increase (decrease) through transfers and other changes, goodwill	-6.14		0	0
Total increase (decrease) in goodwill	-6.14		0	0
Goodwill at end of period	185.16	191.3	0	0

(A) Effect of foreign currency exchange difference

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

..(3)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]
	31/03/2018
Disclosure of reconciliation of changes in goodwill [Abstract]	
Disclosure of reconciliation of changes in goodwill [Line items]	
Goodwill at end of period	0

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of goodwill [TextBlock]			
Disclosure of reconciliation of changes in goodwill [Abstract]			
Changes in goodwill [Abstract]			
Acquisitions through business combinations, goodwill	0	0	
Increase (decrease) through transfers and other changes, Goodwill [Abstract]			
Increase (decrease) through other changes, goodwill	13.08	-6.14	
Total increase (decrease) through transfers and other changes, goodwill	13.08	-6.14	
Total increase (decrease) in goodwill	13.08	-6.14	
Goodwill at end of period	198.24	185.16	191.3

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

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	22.36	35.32		22.36
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-31.53	-40.05		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	36.08	-0.26		41.06
Total increase (decrease) through transfers and other changes, Other intangible assets	36.08	-0.26		41.06
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	26.91	-4.99		63.42
Other intangible assets at end of period	101.98	75.07	80.06	320.69

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

..(2)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	35.32			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			31.53	40.05
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	-2.41		4.98	-2.15
Total increase (decrease) through transfers and other changes, Other intangible assets	-2.41		4.98	-2.15
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	32.91		36.51	37.9
Other intangible assets at end of period	257.27	224.36	218.71	182.2

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

..(3)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		22.36	35.32	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-31.53	-40.05	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		36.08	-0.26	
Total increase (decrease) through transfers and other changes, Other intangible assets		36.08	-0.26	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		26.91	-4.99	
Other intangible assets at end of period	144.3	101.98	75.07	80.06

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

..(4)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	22.36	35.32		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				31.53
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	41.06	-2.41		4.98
Total increase (decrease) through transfers and other changes, Other intangible assets	41.06	-2.41		4.98
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	63.42	32.91		36.51
Other intangible assets at end of period	320.69	257.27	224.36	218.71

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

..(5)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]		Brands and trade marks [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Intangible assets other than internally generated [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	40.05		0	0
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	-2.15		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	-2.15		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	37.9		0	0
Other intangible assets at end of period	182.2	144.3	0	0



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

..(6)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0.75	-0.35	
Total increase (decrease) through transfers and other changes, Other intangible assets		0.75	-0.35	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0.75	-0.35	
Other intangible assets at end of period	0	11.4	10.65	11

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

..(7)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			Brands [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			Intangible assets other than internally generated [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	0	0		0
Impairment loss recognised in profit or loss	0	0		0
Reversal of impairment loss recognised in profit or loss	0	0		0
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0.75	-0.35		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0.75	-0.35		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0.75	-0.35		0
Other intangible assets at end of period	11.4	10.65	11	0

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

..(8)

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

Classes of other intangible assets [Axis]	Brands [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0		0	0
Acquisitions through business combinations	0		0	0
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	0			
Impairment loss recognised in profit or loss	0			
Reversal of impairment loss recognised in profit or loss	0			
Revaluation increase (decrease), other intangible assets	0		0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0.75	-0.35
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0.75	-0.35
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		0.75	-0.35
Other intangible assets at end of period	0	0	11.4	10.65

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

..(9)

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

Classes of other intangible assets [Axis]	Brands [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		0	0	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0.75	-0.35	
Total increase (decrease) through transfers and other changes, Other intangible assets		0.75	-0.35	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0.75	-0.35	
Other intangible assets at end of period	11	11.4	10.65	11

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

..(10)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	4.54	10.52		4.54
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-8.41	-10.85		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0.38	-0.18		2.37
Total increase (decrease) through transfers and other changes, Other intangible assets	0.38	-0.18		2.37
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-3.49	-0.51		6.91
Other intangible assets at end of period	21.11	24.6	25.11	106.26

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

..(11)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	10.52			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			8.41	10.85
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	-1.11		1.99	-0.93
Total increase (decrease) through transfers and other changes, Other intangible assets	-1.11		1.99	-0.93
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	9.41		10.4	9.92
Other intangible assets at end of period	99.35	89.94	85.15	74.75

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

..(12)

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

Classes of other intangible assets [Axis]	Computer software [Member]	Copyrights, patents and other operating rights [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0.18	0.03	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-0.17	-0.17	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		-0.15	-0.01	
Total increase (decrease) through transfers and other changes, Other intangible assets		-0.15	-0.01	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-0.14	-0.15	
Other intangible assets at end of period	64.83	0.44	0.58	0.73

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

..(13)

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0.18	0.03		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				0.17
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	-0.13	-0.02		0.02
Total increase (decrease) through transfers and other changes, Other intangible assets	-0.13	-0.02		0.02
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0.05	0.01		0.19
Other intangible assets at end of period	0.79	0.74	0.73	0.35



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

..(14)

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

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]		Patents [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Intangible assets other than internally generated [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0.18	0.03
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	0.17		-0.17	-0.17
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	-0.01		-0.15	-0.01
Total increase (decrease) through transfers and other changes, Other intangible assets	-0.01		-0.15	-0.01
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0.16		-0.14	-0.15
Other intangible assets at end of period	0.16	0	0.44	0.58

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

..(15)

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

Classes of other intangible assets [Axis]	Patents [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0.18	0.03	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		-0.13	-0.02	
Total increase (decrease) through transfers and other changes, Other intangible assets		-0.13	-0.02	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0.05	0.01	
Other intangible assets at end of period	0.73	0.79	0.74	0.73

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

..(16)

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

Classes of other intangible assets [Axis]	Patents [Member]			Other intangible assets [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			Intangible assets other than internally generated [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				17.64
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	0.17	0.17		-22.95
Impairment loss recognised in profit or loss	0	0		0
Reversal of impairment loss recognised in profit or loss	0	0		0
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0.02	-0.01		35.85
Total increase (decrease) through transfers and other changes, Other intangible assets	0.02	-0.01		35.85
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0.19	0.16		30.54
Other intangible assets at end of period	0.35	0.16	0	80.43

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

..(17)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	24.77		17.64	24.77
Acquisitions through business combinations	0		0	0
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	-29.03			
Impairment loss recognised in profit or loss	0			
Reversal of impairment loss recognised in profit or loss	0			
Revaluation increase (decrease), other intangible assets	0		0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	-0.07		38.07	-0.93
Total increase (decrease) through transfers and other changes, Other intangible assets	-0.07		38.07	-0.93
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	-4.33		55.71	23.84
Other intangible assets at end of period	49.89	54.22	202.24	146.53

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

..(18)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		22.95	29.03	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		2.22	-0.86	
Total increase (decrease) through transfers and other changes, Other intangible assets		2.22	-0.86	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		25.17	28.17	
Other intangible assets at end of period	122.69	121.81	96.64	68.47

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

..(19)

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

Classes of other intangible assets [Axis]	Know-how [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	11.58	15.34		11.58
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-10.98	-15.38		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	35.85	-0.07		38.07
Total increase (decrease) through transfers and other changes, Other intangible assets	35.85	-0.07		38.07
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	36.45	-0.11		49.65
Other intangible assets at end of period	56.84	20.39	20.5	118.92

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

..(20)

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

Classes of other intangible assets [Axis]	Know-how [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	15.34			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			10.98	15.38
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	-0.93		2.22	-0.86
Total increase (decrease) through transfers and other changes, Other intangible assets	-0.93		2.22	-0.86
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	14.41		13.2	14.52
Other intangible assets at end of period	69.27	54.86	62.08	48.88

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

..(21)

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

Classes of other intangible assets [Axis]	Know-how [Member]	Commercial contractual rights [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		6.06	9.43	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-11.97	-13.65	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-5.91	-4.22	
Other intangible assets at end of period	34.36	23.59	29.5	33.72



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

..(22)

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

Classes of other intangible assets [Axis]	Commercial contractual rights [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	6.06	9.43		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				11.97
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	6.06	9.43		11.97
Other intangible assets at end of period	83.32	77.26	67.83	59.73

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

..(23)

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

Classes of other intangible assets [Axis]	Commercial contractual rights [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Changes in Other intangible assets [Abstract]		
Amortisation other intangible assets	13.65	
Impairment loss recognised in profit or loss	0	
Reversal of impairment loss recognised in profit or loss	0	
Impairment loss recognised in other comprehensive income, other intangible assets	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]		
Increase (decrease) through transfers, other intangible assets	0	
Increase (decrease) through other changes	0	
Total increase (decrease) through transfers and other changes, Other intangible assets	0	
Disposals and retirements, other intangible assets [Abstract]		
Disposals	0	
Retirements	0	
Total Disposals and retirements, Other intangible assets	0	
Decrease through classified as held for sale	0	
Decrease through loss of control of subsidiary	0	
Total increase (decrease) in Other intangible assets	13.65	
Other intangible assets at end of period	47.76	34.11

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

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]		Brands [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Amortisation method, other intangible assets	Amortisation method, other intangible assets	Straight Line Method	Straight Line Method
Useful lives or amortisation rates, other intangible assets	Useful lives or amortisation rates, other intangible assets	Useful lives or amortisation rates, other intangible assets	Intangible assets, comprising of development expenditure on technical know how and commercial rights are amortised on a straight line method over the period of their useful life.	Intangible assets, comprising of development expenditure on technical know how and commercial rights are amortised on a straight line method over the period of their useful life.
Whether other intangible assets are stated at revalued amount	No	No	No	No

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

..(2)

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

Classes of other intangible assets [Axis]	Computer software [Member]		Patents [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Intangible assets other than internally generated [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or amortisation rates, other intangible assets	Intangible assets,comprising of development expenditure on technical know how and commercial rightsare amortised on astraight line method over the period of their useful life.	Intangible assets,comprising of development expenditure on technical know how and commercial rightsare amortised on astraight line method over the period of their useful life.	Intangible assets,comprising of development expenditure on technical know how and commercial rightsare amortised on astraight line method over the period of their useful life.	Intangible assets,comprising of development expenditure on technical know how and commercial rightsare amortised on astraight line method over the period of their useful life.
Whether other intangible assets are stated at revalued amount	No	No	No	No

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

..(3)

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

Classes of other intangible assets [Axis]	Know-how [Member]		Commercial contractual rights [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Intangible assets other than internally generated [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or amortisation rates, other intangible assets	Intangible assets,comprising of development expenditure on technical know how and commercial rightsare amortised on astraight line method over the period of their useful life.	Intangible assets,comprising of development expenditure on technical know how and commercial rightsare amortised on astraight line method over the period of their useful life.	Intangible assets,comprising of development expenditure on technical know how and commercial rightsare amortised on astraight line method over the period of their useful life.	Intangible assets,comprising of development expenditure on technical know how and commercial rightsare amortised on astraight line method over the period of their useful life.
Whether other intangible assets are stated at revalued amount	No	No	No	No

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

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

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA

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

..(1)

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

<b>Classes of financial assets [Axis]</b>	<b>Financial assets, class [Member]</b>			
<b>Categories of financial assets [Axis]</b>	<b>Financial assets, category [Member]</b>		<b>Financial assets at fair value through profit or loss, category [Member]</b>	
	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	5,820.48	5,833.61	0.43	436.79
Financial assets, at fair value	0.43	436.79	0.43	436.79
Description of other financial assets at amortised cost class	Financial Assets	Financial Assets	Financial assets at fair value	Financial assets at fair value
Description of other financial assets at fair value class	Financial Assets	Financial Assets	Financial assets at fair value	Financial assets at fair value

**Disclosure of financial assets [Table]**

..(2)

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

<b>Classes of financial assets [Axis]</b>	<b>Financial assets, class [Member]</b>			
<b>Categories of financial assets [Axis]</b>	<b>Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]</b>		<b>Financial assets at amortised cost, category [Member]</b>	
	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0.43	436.79	5,820.05	5,396.82
Financial assets, at fair value	0.43	436.79	0	0
Description of other financial assets at amortised cost class	Financial assets at fair value	Financial assets at fair value	Financial assets at amortised cost	Financial assets at amortised cost
Description of other financial assets at fair value class	Financial assets at fair value	Financial assets at fair value	Financial assets at amortised cost	Financial assets at amortised cost

## Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2020	31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	5,820.05	5,396.82	4,839.7	4,688.66
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Financial assets at amortised cost	Financial assets at amortised cost		
Description of other financial assets at fair value class	Financial assets at amortised cost	Financial assets at amortised cost		

## Disclosure of financial assets [Table]

..(4)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class [Member]		Other financial assets at amortised cost class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	980.35	708.16	111.37	112.06
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Other Assets	Other Assets	Equity investments	Equity investments
Description of other financial assets at fair value class	Other Assets	Other Assets	Equity investments	Equity investments

## Disclosure of financial assets [Table]

..(5)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 2 [Member]		Other financial assets at amortised cost class 3 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	79.71	159.42	2.13	2.23
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Bonds	Bonds	Loans	Loans
Description of other financial assets at fair value class	Bonds	Bonds	Loans	Loans

## Disclosure of financial assets [Table]

..(6)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 4 [Member]		Other financial assets at amortised cost class 5 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	641.38	332.44	145.76	102.01
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Cash and cash equivalents and bank balances	Cash and cash equivalents and bank balances	Other financial assets	Other financial assets
Description of other financial assets at fair value class	Cash and cash equivalents and bank balances	Cash and cash equivalents and bank balances	Other financial assets	Other financial assets

## Disclosure of financial assets [Table]

..(7)

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0.43	436.79	0.43	436.79
Financial assets, at fair value	0.43	436.79	0.43	436.79
Description of other financial assets at amortised cost class	Financial assets at fair value	Financial assets at fair value	Financial assets at fair value	Financial assets at fair value
Description of other financial assets at fair value class	Financial assets at fair value	Financial assets at fair value	Financial assets at fair value	Financial assets at fair value

## Disclosure of financial assets [Table]

..(8)

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

Classes of financial assets [Axis]	Equity investments [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0.43	0.47	0.43	0.47
Financial assets, at fair value	0.43	0.47	0.43	0.47

## Disclosure of financial assets [Table]

..(9)

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

Classes of financial assets [Axis]	Other financial assets at fair value class [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	436.32	0	436.32
Financial assets, at fair value	0	436.32	0	436.32
Description of other financial assets at amortised cost class	Mutual funds	Mutual funds	Mutual funds	Mutual funds
Description of other financial assets at fair value class	Mutual funds	Mutual funds	Mutual funds	Mutual funds

**Disclosure of financial assets [Table]**

..(10)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	436.32	0	436.32
Financial assets, at fair value	0	436.32	0	436.32
Description of other financial assets at amortised cost class	Mutual funds	Mutual funds	Mutual funds	Mutual funds
Description of other financial assets at fair value class	Mutual funds	Mutual funds	Mutual funds	Mutual funds

**Disclosure of financial liabilities [Table]**

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	7,329.26	6,873.59	7,329.26	6,873.59
Financial liabilities, at fair value	0	0	0	0

**Disclosure of financial liabilities [Table]**

..(2)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	7,329.26	6,873.59	7,329.26	6,873.59
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 Millions of INR

Types of interest rates [Axis]	Interest rate types [Member]	
	31/03/2020	31/03/2019
Disclosure of financial instruments by type of interest rate [Abstract]		
Disclosure of financial instruments by type of interest rate [Line items]		
Financial assets	5,820.48	5,833.61
Financial liabilities	7,329.26	6,873.59

**Disclosure of provision matrix [Table]**

..(1)

Unless otherwise specified, all monetary values are in Millions of 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]	
	31/03/2020	31/03/2019
Disclosure of provision matrix [Abstract]		
Disclosure of provision matrix [Line items]		
Financial assets	5,820.48	5,833.61

**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 Millions of 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]	
	31/03/2020	31/03/2019
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	5,820.48	5,833.61

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of financial instruments [TextBlock]	Textual information (32) [See below]	
Disclosure of financial assets [TextBlock]		
Disclosure of financial assets [Abstract]		
Financial assets	5,820.48	5,833.61
Financial assets, at fair value	0.43	436.79
Description of other financial assets at amortised cost class	Financial Assets	Financial Assets
Description of other financial assets at fair value class	Financial Assets	Financial Assets
Disclosure of financial liabilities [TextBlock]		
Disclosure of financial liabilities [Abstract]		
Financial liabilities	7,329.26	6,873.59
Financial liabilities, at fair value	0	0
Disclosure of nature and extent of risks arising from financial instruments [TextBlock]	Textual information (33) [See below]	
Disclosure of credit risk [TextBlock]	Textual information (34) [See below]	
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	5,820.48	5,833.61
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Financial assets	5,820.48	5,833.61
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Financial assets	5,820.48	5,833.61
Disclosure of how entity manages liquidity risk [TextBlock]	Textual information (35) [See below]	
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		
Financial assets	5,820.48	5,833.61
Financial liabilities	7,329.26	6,873.59



## Textual information (32)

## Disclosure of financial instruments [Text Block]

Note 42 - Financial Instruments by Categories - fair value and risk management

The criteria for recognition of financial instruments is explained in significant accounting policies note 1.

Particular	As at March 31, 2020	FVTPL	As at March 31, 2019	FVTPL
	Amortised cost		Amortised cost	
Financial assets				
Investments				
- Equity investments	111.37	0.43	112.06	0.47
- Mutual funds	-	-	-	436.32
- Bonds	79.71	-	159.42	-
Trade receivables	4,839.70	-	4,688.66	-
Loans	2.13	-	2.23	-
Cash and cash equivalents and bank balances	641.38	-	332.44	-
Other financial assets	145.76	-	102.01	-
Total financial assets	5,820.05	0.43	5,396.82	436.79
Financial liabilities				
Borrowings	2,855.35	-	2,457.54	-
Trade payables	2,941.50	-	2,480.11	-
Other financial liabilities	1,362.42	-	1,368.04	-
Lease liabilities	169.99	-	567.90	-
Total financial liabilities	7,329.26	-	6,873.59	-

The group has disclosed financial instruments such as cash and cash equivalents, other bank balances, trade receivables, current account balances with group companies, trade payables

and unpaid dividends at  
carrying value because their  
carrying amounts are a

reasonable approximation of the fair values due to their short-term nature.

The following table presents fair value hierarchy of financial assets measured at fair value on a recurring basis:

Particulars	Level 1	Level 2	Level 3	Total
As at Mar 31, 2020				
Financial Assets				
Investment in equity instruments at FVTPL	0.03	-	0.40	0.43
Investment in units of Mutual funds at FVTPL	-	-	-	-
Total Financial assets	0.03	-	0.40	0.43
As at Mar 31, 2019				
Financial Assets				
Investment in equity instruments at FVTPL	0.07	-	0.40	0.47
Investment in units of Mutual funds at FVTPL	436.32	-	-	436.32
Total Financial assets	436.39	-	0.40	436.79

During the year ended March 31, 2020, there were no transfers between Level 1 and Level 2 fair value measurements, and no transfers in to and out of Level 3 fair value measurements.

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

Level 2 inputs other than quoted prices included within level 1 that are observable for the assets or liability, either directly or indirectly.

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

#### Note 43 - Capital Management

The group's policy is to maintain a strong capital base so as to maintain investor, creditor and market confidence and to sustain future development of the business. The group's objective when managing

capital is to maintain an optimal structure so as to maximize shareholder value. The group monitors capital

on the basis of debt equity ratio.

The group's net debt to equity ratio was as follows:

Particulars	As at March 31, 2020	As at March 31, 2019
Total debt	3,079.72	2,687.17
Less: cash and cash equivalent	641.38	332.44
Net debt	2,438.34	2,354.73
Total Equity	4,523.73	4,541.07
Net debt to equity ratio	0.54	0.52

#### Note 44- Financial Risk Management

##### Risk management framework

The group's board of directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The board of directors is responsible for developing and monitoring the Company's risk management policies. The Board regularly reviews the Company's risk management framework.

The group's risk management policies are established to identify and analyse the risks faced by the group, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities.

The group has exposure to the following risks arising from financial instruments

Credit risk;

Liquidity risk; and

Market risk.

## (a) Credit risk management

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

Particulars	As at March 31, 2020	As at March 31, 2019
Investments	191.52	708.27
Trade receivables	4,839.70	4,688.66
Loans	2.13	2.23
Cash and Cash Equivalent	522.48	221.94
Bank balances other than cash and cash equivalent	118.90	110.50
Others	145.76	102.01
	5,820.49	5,833.61

## Trade Receivables, Loans and Security Deposits

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

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

Particulars	As at March 31, 2020	As at March 31, 2019
Opening Balance	192.62	186.66
Provision / (reversals) made during the year	60.61	109.64
Written off during the year	(44.46)	(103.68)
Closing Balance	208.77	192.62

Credit risk is the risk of financial loss to the group if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises

principally from the group's receivables from customers, loans.

Credit risk on cash and cash equivalents is limited as the group generally invests in deposits with banks with high credit ratings assigned by domestic credit rating agencies.

The maximum exposure to the credit risk at the reporting date is primarily from trade receivables.

Trade receivables are primarily unsecured and are derived from revenue earned from customers primarily located in India. The group does monitor the economic environment in which it operates. The group manages its credit risk through credit approvals, establishing credit limits and continuously monitoring credit worthiness of customers to which the group grants credit terms in the normal course of business.

(b) Liquidity risk management

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

Particulars	As at March 31, 2020	As at March 31, 2019
Total committed working capital limits from Banks	3,106.33	3,063.04

Utilized working capital limit	2,528.90	1,947.52
Unutilized working capital limit	577.44	1,115.52

(ii) Maturities of financial liabilities

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

Exposure to liquidity risk

Particulars	Upto 1 year	Between 1 year to 5 years	Over 5 years	Total
As at March 31, 2020				
Non-derivatives				
Lease liabilities	56.04	124.79	90.12	270.95
Borrowing *	264.84	357.27	-	622.11
Trade payable	2,941.50	-	-	2,941.50
Other financial liabilities	1,089.80	-	48.26	1,138.06
Total non-derivatives liabilities	4,352.18	482.06	138.38	4,972.62
As at March 31, 2019				
Non-derivatives				
Borrowing *	287.99	572.66	-	860.65
Trade payable	2,480.11	-	-	2,480.11
Other financial liabilities	1,102.39	-	36.02	1,138.41
Total non-derivatives liabilities	3,870.49	572.66	36.02	4,479.17

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

There were no breaches of the covenants associated with the borrowings as at March 31, 2020 and none of the borrowings were called during the year.

(c) Market risk



Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises two types of risk: currency risk, interest rate risk. The objective of market risk management is to manage and control market risk exposure within acceptable parameters, while optimising the return. The group uses derivatives to manage market risks. All such transactions are carried out within the guidelines set by the group.

a. Foreign currency risk

The group operates internationally and the business is transacted in several currencies and consequently the group is exposed to foreign exchange risk through services in foreign currencies. The group holds derivative financial instruments such as foreign exchange forward contracts to mitigate the risk of changes in exchange rates on foreign currency exposures.

Sensitivity analysis

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

Particulars	As at March 31, 2020	As at March 31, 2019
USD sensitivity*		
INR/USD- Increase by 5%	28.16	23.06
INR/USD- Decrease by 5%	(28.16)	(23.06)
Euro sensitivity*		
INR/Euro- Increase by 5%	21.25	6.32
INR/Euro- Decrease by 5%	(21.25)	(6.32)

\* Holding all Other variable constant

b. Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The

group's exposure to the risk of changes in market interest rates relates primarily to the group's borrowings with floating interest rates.

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

Particulars	As at March 31, 2020	As at March 31, 2020
Variable rate borrowings		
Long term	-	-
Short term	2,528.90	1,947.52
Total variable rate borrowings	2,528.90	1,947.52
Fixed rate borrowings		
Long term	326.45	510.02
Current maturities of term loans / vehicle loans	224.37	229.63
Total fixed rate borrowings	550.82	739.65
Total borrowings	3,079.72	2,687.17

(d) Sensitivity

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

Particulars	Impact on profit before tax	
	Current year	Previous year
Interest rate - increase by 1% *	22.70	19.58
Interest rate - decrease by 1% *	(22.70)	(19.58)

\* Holding all other variable constant

## Textual information (33)

**Disclosure of nature and extent of risks arising from financial instruments [Text Block]****Note 44- Financial Risk Management****Risk management framework**

The group's board of directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The board of directors is responsible for developing and monitoring the Company's risk management policies. The Board regularly reviews the Company's risk management framework.

The group's risk management policies are established to identify and analyse the risks faced by the group, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities.

The group has exposure to the following risks arising from financial instruments

Credit risk;

Liquidity risk; and

Market risk.

**(a) Credit risk management**

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

Particulars	As at March 31, 2020	As at March 31, 2019
Investments	191.52	708.27
Trade receivables	4,839.70	4,688.66
Loans	2.13	2.23

Cash and Cash Equivalent	522.48	221.94
Bank balances other than cash and cash equivalent	118.90	110.50
Others	145.76	102.01
	5,820.49	5,833.61
Trade Receivables, Loans and Security Deposits		
<p>The group also makes general provision for lifetime expected credit loss based on its previous experience of write off in previous years.</p> <p>The movement in the provision for doubtful debts is as under:</p>		
Particulars	As at March 31, 2020	As at March 31, 2019
Opening Balance	192.62	186.66
Provision / (reversals) made during the year	60.61	109.64
Written off during the year	(44.46)	(103.68)
Closing Balance	208.77	192.62

Credit risk is the risk of financial loss to the group if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the group's receivables from customers, loans.

Credit risk on cash and cash equivalents is limited as the group generally invests in deposits with banks with high credit ratings assigned by domestic credit rating agencies.

The maximum exposure to the credit risk at the reporting date is primarily from trade receivables. Trade receivables are primarily unsecured and are derived from revenue earned from customers primarily located in India. The group does monitor the economic environment in which it operates. The group manages its credit risk through credit approvals, establishing credit limits and continuously monitoring credit worthiness of customers to which the group grants credit terms in the normal course of business.

(b) Liquidity risk management

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

Particulars	As at March 31, 2020	As at March 31, 2019
Total committed working capital limits from Banks	3,106.33	3,063.04
Utilized working capital limit	2,528.90	1,947.52
Unutilized working capital limit	577.44	1,115.52

(ii) Maturities of financial liabilities  
The tables below analyse the group's financial liabilities into relevant maturity groupings based on their contractual maturities. The amount disclosed in the table are the contractual undiscounted cash flow.

#### Exposure to liquidity risk

Particulars	Upto 1 year	Between 1 year to 5 years	Over 5 years	Total
As at March 31, 2020				
Non-derivatives				
Lease liabilities	56.04	124.79	90.12	270.95
Borrowing *	264.84	357.27	-	622.11
Trade payable	2,941.50	-	-	2,941.50
Other financial liabilities	1,089.80	-	48.26	1,138.06
Total non-derivatives liabilities	4,352.18	482.06	138.38	4,972.62

As at March 31, 2019

## Non-derivatives

Borrowing *	287.99	572.66	-	860.65
Trade payable	2,480.11	-	-	2,480.11
Other financial liabilities	1,102.39	-	36.02	1,138.41
Total non-derivatives liabilities	3,870.49	572.66	36.02	4,479.17

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

There were no breaches of the covenants associated with the borrowings as at March 31, 2020 and none of the borrowings were called during the year.

## (c) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises two types of risk: currency risk, interest rate risk. The objective of market risk management is to manage and control market risk exposure within acceptable parameters, while optimising the return. The group uses derivatives to manage market risks. All such transactions are carried out within the guidelines set by the group.

## a. Foreign currency risk

The group operates internationally and the business is transacted in several currencies and consequently the group is exposed to foreign exchange risk through services in foreign currencies. The group holds derivative financial instruments such as foreign exchange forward contracts to mitigate the risk of changes in exchange rates on foreign currency exposures.

## Sensitivity analysis

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

Particulars	As at March 31, 2020	As at March 31, 2019
USD sensitivity*		
INR/USD- Increase by 5%	28.16	23.06

INR/USD- Decrease by 5%	(28.16)	(23.06)
Euro sensitivity*		
INR/Euro- Increase by 5%	21.25	6.32
INR/Euro- Decrease by 5%	(21.25)	(6.32)
* Holding all Other variable constant		
b. Interest rate risk		
Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The group's exposure to the risk of changes in market interest rates relates primarily to the group's borrowings with floating interest rates.		
The exposure of the group's borrowing to interest rate change at the end of the reporting period are as follows:		
Particulars	As at March 31, 2020	As at March 31, 2020
Variable rate borrowings		
Long term	-	-
Short term	2,528.90	1,947.52
Total variable rate borrowings	2,528.90	1,947.52
Fixed rate borrowings		
Long term	326.45	510.02
Current maturities of term loans / vehicle loans	224.37	229.63
Total fixed rate borrowings	550.82	739.65
Total borrowings	3,079.72	2,687.17
(d) Sensitivity		
Variable interest rate loans are exposed to Interest rate risk, the impact on profit or loss before tax may be as follows:		
Particulars	Impact on profit before tax	
	Current year	Previous year

Interest rate - increase by 1% *	22.70	19.58
Interest rate - decrease by 1% *	(22.70)	(19.58)
* Holding all other variable constant		



## Textual information (34)

## Disclosure of credit risk [Text Block]

## (a) Credit risk management

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

Particulars	As at March 31, 2020	As at March 31, 2019
Investments	191.52	708.27
Trade receivables	4,839.70	4,688.66
Loans	2.13	2.23
Cash and Cash Equivalent	522.48	221.94
Bank balances other than cash and cash equivalent	118.90	110.50
Others	145.76	102.01
	5,820.49	5,833.61

## Trade Receivables, Loans and Security Deposits

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

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

Particulars	As at March 31, 2020	As at March 31, 2019
Opening Balance	192.62	186.66
Provision / (reversals) made during the year	60.61	109.64
Written off during the year	(44.46)	(103.68)
Closing Balance	208.77	192.62

Credit risk is the risk of financial loss to the group if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the group's receivables from customers, loans.

Credit risk on cash and cash equivalents is limited as the group generally invests in deposits with banks with high credit ratings assigned by domestic credit rating agencies.

The maximum exposure to the credit risk at the reporting date is primarily from trade receivables. Trade receivables are primarily unsecured and are derived from revenue earned from customers primarily located in India. The group does monitor the economic environment in which it operates. The group manages its credit risk through credit approvals, establishing

credit limits and continuously monitoring credit worthiness of customers to which the group grants credit terms in the normal course of business.

## Textual information (35)

## Disclosure of how entity manages liquidity risk [Text Block]

## (b) Liquidity risk management

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

Particulars	As at March 31, 2020	As at March 31, 2019
Total committed working capital limits from Banks	3,106.33	3,063.04
Utilized working capital limit	2,528.90	1,947.52
Unutilized working capital limit	577.44	1,115.52

## (ii) Maturities of financial liabilities

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

## Exposure to liquidity risk

Particulars	Upto 1 year	Between 1 year to 5 years	Over 5 years	Total
As at March 31, 2020				
Non-derivatives				
Lease liabilities	56.04	124.79	90.12	270.95
Borrowing *	264.84	357.27	-	622.11
Trade payable	2,941.50	-	-	2,941.50

Other financial liabilities	1,089.80	-	48.26	1,138.06
Total non-derivatives liabilities	4,352.18	482.06	138.38	4,972.62
As at March 31, 2019				
Non-derivatives				
Borrowing *	287.99	572.66	-	860.65
Trade payable	2,480.11	-	-	2,480.11
Other financial liabilities	1,102.39	-	36.02	1,138.41
Total non-derivatives liabilities	3,870.49	572.66	36.02	4,479.17
* Excludes utilized working capital limited disclosed above in Liquidity risk management.				
There were no breaches of the covenants associated with the borrowings as at March 31, 2020 and none of the borrowings were called during the year.				

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

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

..(1)

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

Classification of non-current investments [Axis]	Column 1		Column 2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	(A) 111.27	(B) 111.96	0.1	0.1
Name of body corporate in whom investment has been made	C&S Himoina Private Limited	C&S Himoina Private Limited	RS Components & Controls (India) Limited	RS Components & Controls (India) Limited
Number of shares of non-current investment made in body corporate	[shares] 1,42,00,000	[shares] 1,42,00,000	[shares] 10,000	[shares] 10,000
Details of non-current investments made in body corporate which are partly paid	Joint Venture	Joint Venture	Joint Venture	Joint Venture

#### Footnotes

(A) C&amp;S Himoina Private Limited Rs. 115.36M less TC Electric Controls LLC Rs. (4.09M)

(B) C&amp;S Himoina Private Limited Rs. 114.94M less TC Electric Controls LLC Rs. (2.98M)

## Details of non-current investments [Table]

..(2)

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

Classification of non-current investments [Axis]	Column 3		Column 4	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Other non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Trade investments	Trade investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Quoted	Quoted
Non-current investments	(A) 0	(B) 0	0.03	0.07
Name of body corporate in whom investment has been made	(C) TC Electric Controls LLC	(D) TC Electric Controls LLC	IDBI Bank Limited	IDBI Bank Limited
Number of shares of non-current investment made in body corporate			[shares] 1,440	[shares] 1,440
Details of non-current investments made in body corporate which are partly paid	Joint Venture	Joint Venture		

## Footnotes

(A) Amount (4.09M)

(B) Amount (2.98M)

(C) \* As per laws of respective country, no share certificate is issued, accordingly only investment in absolute value terms is being disclosed.

(D) \* As per laws of respective country, no share certificate is issued, accordingly only investment in absolute value terms is being disclosed.

## Details of non-current investments [Table]

..(3)

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

Classification of non-current investments [Axis]	Column 5		Column 6	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	0.4	0.4	0	0
Name of body corporate in whom investment has been made	Controls & Switchgear Contactors Limited	Controls & Switchgear Contactors Limited	Navbharat Potteries Private Limited	Navbharat Potteries Private Limited
Number of shares of non-current investment made in body corporate	[shares] 40,000	[shares] 40,000	[shares] 1	[shares] 1

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

	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0.03	0.07
Market value of quoted non-current investments	0.03	0.07
Aggregate amount of unquoted non-current investments	111.77	112.46
Aggregate provision for diminution in value of non-current investments	0	0

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

..(1)

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

Classification of current investments [Axis]	Column 1		Column 2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Quoted	Quoted	Quoted	Quoted
Current investments	0	326.17	0	55.19
Basis of valuation of current investments	Investment in units of Mutual funds at FVTPL	Investment in units of Mutual funds at FVTPL	Investment in units of Mutual funds at FVTPL	Investment in units of Mutual funds at FVTPL
Name of body corporate in whom investment has been made	ICICI Prudential Short Term Fund - Growth Option	ICICI Prudential Short Term Fund - Growth Option	IDFC Banking & PSU Debt Fund Regular - Plan Daily Dividend	IDFC Banking & PSU Debt Fund Regular - Plan Daily Dividend

**Details of current investments [Table]**

..(2)

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

Classification of current investments [Axis]	Column 3		Column 4	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in debentures or bonds	Investments in debentures or bonds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Quoted	Quoted	Unquoted	Unquoted
Current investments	0	54.96	(A) 79.71	159.42
Basis of valuation of current investments	Investment in units of Mutual funds at FVTPL	Investment in units of Mutual funds at FVTPL	Investment in units of Bonds at amortised cost	Investment in units of Bonds at amortised cost
Name of body corporate in whom investment has been made	IDFC Corporate Bond Fund Regular Plan - Monthly Dividend	IDFC Corporate Bond Fund Regular Plan - Monthly Dividend	(B) Dewan Housing Fin Corp. Ltd. (DHFL) 9.1% 16.08.2019 of face value of Rs. 1,000 each*	(C) Dewan Housing Fin Corp. Ltd. (DHFL) 9.1% 16.08.2019 of face value of Rs. 1,000 each*
Number of shares of current investment made in body corporate			[shares] 1,50,000	[shares] 1,50,000

**Footnotes**

(A) \*The Company had invested Rs. 150 million in bonds of DHFL in financial year 2016-17. Till July 2019, the Company had received all contracted interest payments on due date without any delay. In August 2019, DHFL has defaulted in the payment of principle and interest. There are multiple media report which creates concern over DHFLs ability to discharge its liability in the near term. However, basis discussions with various financial experts and based on its assessment management is confident that they will recover Rs. 79.71 and accordingly the Company has created a provision for balance amount of Rs. 79.71.

(B) \*The Company had invested Rs. 150 million in bonds of DHFL in financial year 2016-17. Till July 2019, the Company had received all contracted interest payments on due date without any delay. In August 2019, DHFL has defaulted in the payment of principle and interest. There are multiple media report which creates concern over DHFLs ability to discharge its liability in the near term. However, basis discussions with various financial experts and based on its assessment management is confident that they will recover Rs. 79.71 and accordingly the Company has created a provision for balance amount of Rs. 79.71.

(C) \*The Company had invested Rs. 150 million in bonds of DHFL in financial year 2016-17. Till July 2019, the Company had received all contracted interest payments on due date without any delay. In August 2019, DHFL has defaulted in the payment of principle and interest. There are multiple media report which creates concern over DHFLs ability to discharge its liability in the near term. However, basis discussions with various financial experts and based on its assessment management is confident that they will recover Rs. 79.71 and accordingly the Company has created a provision for balance amount of Rs. 79.71.

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

	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of notes on current investments explanatory [TextBlock]	Textual information (36) [See below]	
Aggregate amount of quoted current investments	0	436.32
Market value of quoted current investments	0	436.32
Aggregate amount of unquoted current investments	79.71	159.42
Aggregate provision for diminution in value of current investments	79.71	0

## Textual information (36)

## Disclosure of notes on current investments explanatory [Text Block]

\*The group had invested Rs. 150 in bonds of DHFL in financial year 2016-17. Till July 2019, the group had received all contracted interest payments on due date without any delay. In August 2019, DHFL has defaulted in the payment of principle and interest. There are multiple media report which creates concern over DHFLs ability to discharge its liability in the near term. However, basis discussions with various financial experts and based on its assessment management is confident that they will recover Rs. 79.71 and accordingly the group has created a provision for balance amount of Rs. 79.71.

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

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	331.17	911.59
Net cash flows from (used in) operating activities	331.17	911.59
Net cash flows from (used in) investing activities, continuing operations	86.42	-346.99
Net cash flows from (used in) investing activities	86.42	-346.99
Net cash flows from (used in) financing activities, continuing operations	-117.05	-602.78
Net cash flows from (used in) financing activities	-117.05	-602.78

## [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 Millions of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]	Shareholder 1 [Member]		
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Fully Paid Up Equity shares with voting rights	Fully Paid Up Equity shares with voting rights	Fully paid up Equity shares with voting rights	Fully paid up Equity shares with voting rights
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	Fully Paid Up Equity shares with voting rights	Fully Paid Up Equity shares with voting rights	Fully paid up Equity shares with voting rights	Fully paid up Equity shares with voting rights
Name of shareholder			R.N. Khanna	R.N. Khanna
Permanent account number of shareholder			AAIPK4779Q	AAIPK4779Q
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 98,50,214	[shares] 71,05,296
Percentage of shareholding in company			22.25%	16.05%

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 2 [Member]		Shareholder 3 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Fully paid up Equity shares with voting rights	Fully paid up Equity shares with voting rights	Fully paid up Equity shares with voting rights	Fully paid up Equity shares with voting rights
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	Fully paid up Equity shares with voting rights	Fully paid up Equity shares with voting rights	Fully paid up Equity shares with voting rights	Fully paid up Equity shares with voting rights
Name of shareholder	Ashok Khanna	Ashok Khanna	Rishi Nath Khanna	Rishi Nath Khanna
Permanent account number of shareholder	AAIPK4745Q	AAIPK4745Q	AAIPK7925L	AAIPK7925L
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 90,02,873	[shares] 60,26,262	[shares] 60,88,740	[shares] 60,88,740
Percentage of shareholding in company	20.34%	13.61%	13.75%	13.75%

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

..(3)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 4 [Member]		Shareholder 5 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Fully paid up Equity shares with voting rights	Fully paid up Equity shares with voting rights	Fully paid up Equity shares with voting rights	Fully paid up Equity shares with voting rights
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	Fully paid up Equity shares with voting rights	Fully paid up Equity shares with voting rights	Fully paid up Equity shares with voting rights	Fully paid up Equity shares with voting rights
Name of shareholder	Anuj Khanna	Anuj Khanna	Aditya Khanna	Aditya Khanna
Permanent account number of shareholder	AMYPK2914R	AMYPK2914R	AAWPK1747L	AAWPK1747L
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 60,88,740	[shares] 60,88,740	[shares] 60,88,740	[shares] 60,88,740
Percentage of shareholding in company	13.75%	13.75%	13.75%	13.75%

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

..(4)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 6 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Type of share	Fully paid up Equity shares with voting rights	Fully paid up Equity shares with voting rights
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	Fully paid up Equity shares with voting rights	Fully paid up Equity shares with voting rights
Name of shareholder	Radhika Kapoor	Radhika Kapoor
Permanent account number of shareholder	AAIPK7927J	AAIPK7927J
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 60,88,740	[shares] 60,88,740
Percentage of shareholding in company	13.75%	13.75%



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

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Fully Paid Up Equity shares with voting rights
Number of shares authorised	[shares] 7,10,00,000	[shares] 7,10,00,000		[shares] 7,10,00,000
Value of shares authorised	710	710		710
Number of shares issued	[shares] 4,42,68,062	[shares] 4,42,68,062		[shares] 4,42,68,062
Value of shares issued	442.68062	442.68062		442.68062
Number of shares subscribed and fully paid	[shares] 4,42,68,062	[shares] 4,42,68,062		[shares] 4,42,68,062
Value of shares subscribed and fully paid	442.68062	442.68062		442.68062
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 4,42,68,062	[shares] 4,42,68,062		[shares] 4,42,68,062
Total value of shares subscribed	442.68062	442.68062		442.68062
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 4,42,68,062	[shares] 4,42,68,062		[shares] 4,42,68,062
Value of shares called	442.68062	442.68062		442.68062
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0		0
Calls unpaid by officers	0	0		0
Total calls unpaid by directors and officers	0	0		0
Calls unpaid by others	0	0		0
Total calls unpaid	0	0		0
Forfeited shares	0	0		0
Forfeited shares reissued	0	0		0
Value of shares paid-up	442.68062	442.68062		442.68062
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0

Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 4,42,68,062	[shares] 4,42,68,062	[shares] 4,42,68,062	[shares] 4,42,68,062
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	442.68062	442.68062	442.68062	442.68062
Rights preferences and restrictions attaching to class of share capital	Textual information (37) [See below]	Textual information (38) [See below]		Textual information (39) [See below]
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0		0
Application money received for allotment of securities and due for refund, interest accrued	0	0		0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				Fully Paid Up Equity shares with voting rights

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Fully Paid Up Equity shares with voting rights	
Number of shares authorised	[shares] 7,10,00,000	
Value of shares authorised	710	
Number of shares issued	[shares] 4,42,68,062	
Value of shares issued	442.68062	
Number of shares subscribed and fully paid	[shares] 4,42,68,062	
Value of shares subscribed and fully paid	442.68062	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 4,42,68,062	
Total value of shares subscribed	442.68062	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 4,42,68,062	
Value of shares called	442.68062	
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	
Calls unpaid by officers	0	
Total calls unpaid by directors and officers	0	
Calls unpaid by others	0	
Total calls unpaid	0	
Forfeited shares	0	
Forfeited shares reissued	0	
Value of shares paid-up	442.68062	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 4,42,68,062	[shares] 4,42,68,062
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	

Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Total aggregate amount of increase in equity share capital during period	0	
Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	
Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	442.68062	442.68062
Rights preferences and restrictions attaching to class of share capital	Textual information (40) [See below]	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	
Application money received for allotment of securities and due for refund, interest accrued	0	
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Type of share	Fully Paid Up Equity shares with voting rights	

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of notes on equity share capital explanatory [TextBlock]	44,228,720 equity shares of Rs. 10 each were allotted as fully paid up bonus shares by capitalisation of Securities premium, during the year ended March 31, 2014.	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

## Textual information (37)

### Rights preferences and restrictions attaching to class of share capital

Voting rights and dividend shall be in the proportion to the capital paid upon equity shares. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company in proportion to the capital paid upon equity share after distribution of all preferential amount.

## Textual information (38)

### Rights preferences and restrictions attaching to class of share capital

Voting rights and dividend shall be in the proportion to the capital paid upon equity shares. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company in proportion to the capital paid upon equity share after distribution of all preferential amount.

## Textual information (39)

### Rights preferences and restrictions attaching to class of share capital

Voting rights and dividend shall be in the proportion to the capital paid upon equity shares. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company in proportion to the capital paid upon equity share after distribution of all preferential amount.

## Textual information (40)

**Rights preferences and restrictions attaching to class of share capital**

Voting rights and dividend shall be in the proportion to the capital paid upon equity shares. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company in proportion to the capital paid upon equity share after distribution of all preferential amount.

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

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans [Member]		Term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	288.98	500.36	288.98	500.36
Nature of security [Abstract]				
Nature of security	As per Note	As per Note	As per Note	As per Note
Terms of repayment of term loans and other loans	As per Note	As per Note	As per Note	As per Note

**Classification of borrowings [Table]**

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Rupee term loans from banks [Member]		Other loans and advances [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	288.98	500.36	37.47	9.66
Nature of security [Abstract]				
Nature of security	As per Note	As per Note	Vehicle Loan	Vehicle Loan
Terms of repayment of term loans and other loans	As per Note	As per Note	As per Note	As per Note

**Classification of borrowings [Table]**

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Loans taken for property, plant and equipment [Member]		Loans taken for vehicles [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	37.47	9.66	37.47	9.66
Nature of security [Abstract]				
Nature of security	Vehicle Loan	Vehicle Loan	Vehicle Loan	Vehicle Loan
Terms of repayment of term loans and other loans	As per Note	As per Note	As per Note	As per Note

## Classification of borrowings [Table]

..(4)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Loans repayable on demand [Member]		Loans repayable on demand from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	2,528.9	1,947.52	2,528.9	1,947.52
Nature of security [Abstract]				
Nature of security	Textual information (41) [See below]	Textual information (42) [See below]	Textual information (43) [See below]	Textual information (44) [See below]
Terms of repayment of term loans and other loans	Repayable on demand	Repayable on demand	Repayable on demand	Repayable on demand

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

	01/04/2019 to 31/03/2020
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (45) [See below]

## Textual information (41)

## Nature of security

Working capital demand loan are secured by:- - first pari passu charge on whole of the current assets of the group (both present and future); - pari passu charge on movable property, plant and equipment of the group (both present and future); - first pari passu charge on the following immovable properties of the group:- - land and building situated at A-7, A-8 and A-9, Sector - VIII, Noida, Phase I; - land and building situated at C-59, Noida, Phase II; - land and building situated at B-1, Site IV, Surajpur, Kasna, Greater Noida. - first charge by way of equitable mortgage on the following immovable property of the group:- - property situated at 302, 3rd Floor, (A) Wing, Navbharat Estate Complex, Zakaria Bunder Road, Sewari (W) Parel Mumbai; - first charge by way of equitable mortgage on the following immovable properties of Controls & Switchgear Contactors Limited:- - factory, land and building situated at C-58 and C-58 A, Noida, Phase- II; - factory, land and building situated at EL-216, MIDC, Navi Mumbai; - plot situated at EL-214, TTC Industrial Area, MIDC, Navi Mumbai; - flat situated at 607, 6th floor, north block, 'Manipal Centre', Dickenson Road, Bangalore; - flat no. 901, 9th Floor, "Heritage" Tower, plot No. 1, near Gujrat Vidyapith, Ashram Road of final plot no. 95 of Town planning Scheme no. 3, Mouje Usmanpura, Taluka City, District Ahmedabad. - Corporate Guarantee from M/s Controls & Switchgear Contactors Ltd. Repayment term :- On demand. C&S Electric International B.V. :- Working capital loans from Standard Chartered Bank, London, UK Rs. 356.92 (March 31, 2019 Rs. 336.68) secured by SBLC given by parent company. Working capital loans from State Bank of India, Antwerp, Belgium Rs. 248.83 (March 31, 2019 Rs. 232.75) secured by SBLC given by parent company. Working capital loans from KBC Bank, Belgium, Rs. 49.85 (March 31, 2019 Rs. 34.92) secured by SBLC given by parent company. The group exposure to currency and liquidity risks related to other financial liabilities are disclosed note no. 44

## Textual information (42)

## Nature of security

Working capital demand loan are secured by:- - first pari passu charge on whole of the current assets of the group (both present and future); - pari passu charge on movable property, plant and equipment of the group (both present and future); - first pari passu charge on the following immovable properties of the group:- - land and building situated at A-7, A-8 and A-9, Sector - VIII, Noida, Phase I; - land and building situated at C-59, Noida, Phase II; - land and building situated at B-1, Site IV, Surajpur, Kasna, Greater Noida. - first charge by way of equitable mortgage on the following immovable property of the group:- - property situated at 302, 3rd Floor, (A) Wing, Navbharat Estate Complex, Zakaria Bunder Road, Sewari (W) Parel Mumbai; - first charge by way of equitable mortgage on the following immovable properties of Controls & Switchgear Contactors Limited:- - factory, land and building situated at C-58 and C-58 A, Noida, Phase- II; - factory, land and building situated at EL-216, MIDC, Navi Mumbai; - plot situated at EL-214, TTC Industrial Area, MIDC, Navi Mumbai; - flat situated at 607, 6th floor, north block, 'Manipal Centre', Dickenson Road, Bangalore; - flat no. 901, 9th Floor, "Heritage" Tower, plot No. 1, near Gujrat Vidyapith, Ashram Road of final plot no. 95 of Town planning Scheme no. 3, Mouje Usmanpura, Taluka City, District Ahmedabad. - Corporate Guarantee from M/s Controls & Switchgear Contactors Ltd. Repayment term :- On demand. C&S Electric International B.V. :- Working capital loans from Standard Chartered Bank, London, UK Rs. 356.92 (March 31, 2019 Rs. 336.68) secured by SBLC given by parent company. Working capital loans from State Bank of India, Antwerp, Belgium Rs. 248.83 (March 31, 2019 Rs. 232.75) secured by SBLC given by parent company. Working capital loans from KBC Bank, Belgium, Rs. 49.85 (March 31, 2019 Rs. 34.92) secured by SBLC given by parent company. The group exposure to currency and liquidity risks related to other financial liabilities are disclosed note no. 44

## Textual information (43)

### Nature of security

Working capital demand loan are secured by:- - first pari passu charge on whole of the current assets of the group (both present and future); - pari passu charge on movable property, plant and equipment of the group (both present and future); - first pari passu charge on the following immovable properties of the group:- - land and building situated at A-7, A-8 and A-9, Sector - VIII, Noida, Phase I; - land and building situated at C-59, Noida, Phase II; - land and building situated at B-1, Site IV, Surajpur, Kasna, Greater Noida. - first charge by way of equitable mortgage on the following immovable property of the group:- - property situated at 302, 3rd Floor, (A) Wing, Navbharat Estate Complex, Zakaria Bunder Road, Sewari (W) Parel Mumbai; - first charge by way of equitable mortgage on the following immovable properties of Controls & Switchgear Contactors Limited:- - factory, land and building situated at C-58 and C-58 A, Noida, Phase- II; - factory, land and building situated at EL-216, MIDC, Navi Mumbai; - plot situated at EL-214, TTC Industrial Area, MIDC, Navi Mumbai; - flat situated at 607, 6th floor, north block, 'Manipal Centre', Dickenson Road, Bangalore; - flat no. 901, 9th Floor, "Heritage" Tower, plot No. 1, near Gujrat Vidyapith, Ashram Road of final plot no. 95 of Town planning Scheme no. 3, Mouje Usmanpura, Taluka City, District Ahmedabad. - Corporate Guarantee from M/s Controls & Switchgear Contactors Ltd. Repayment term :- On demand. C&S Electric International B.V. :- Working capital loans from Standard Chartered Bank, London, UK Rs. 356.92 (March 31, 2019 Rs. 336.68) secured by SBLC given by parent company. Working capital loans from State Bank of India, Antwerp, Belgium Rs. 248.83 (March 31, 2019 Rs. 232.75) secured by SBLC given by parent company. Working capital loans from KBC Bank , Belgium, Rs. 49.85 (March 31, 2019 Rs. 34.92) secured by SBLC given by parent company. The group exposure to currency and liquidity risks related to other financial liabilities are disclosed note no. 44

## Textual information (44)

### Nature of security

Working capital demand loan are secured by:- - first pari passu charge on whole of the current assets of the group (both present and future); - pari passu charge on movable property, plant and equipment of the group (both present and future); - first pari passu charge on the following immovable properties of the group:- - land and building situated at A-7, A-8 and A-9, Sector - VIII, Noida, Phase I; - land and building situated at C-59, Noida, Phase II; - land and building situated at B-1, Site IV, Surajpur, Kasna, Greater Noida. - first charge by way of equitable mortgage on the following immovable property of the group:- - property situated at 302, 3rd Floor, (A) Wing, Navbharat Estate Complex, Zakaria Bunder Road, Sewari (W) Parel Mumbai; - first charge by way of equitable mortgage on the following immovable properties of Controls & Switchgear Contactors Limited:- - factory, land and building situated at C-58 and C-58 A, Noida, Phase- II; - factory, land and building situated at EL-216, MIDC, Navi Mumbai; - plot situated at EL-214, TTC Industrial Area, MIDC, Navi Mumbai; - flat situated at 607, 6th floor, north block, 'Manipal Centre', Dickenson Road, Bangalore; - flat no. 901, 9th Floor, "Heritage" Tower, plot No. 1, near Gujrat Vidyapith, Ashram Road of final plot no. 95 of Town planning Scheme no. 3, Mouje Usmanpura, Taluka City, District Ahmedabad. - Corporate Guarantee from M/s Controls & Switchgear Contactors Ltd. Repayment term :- On demand. C&S Electric International B.V. :- Working capital loans from Standard Chartered Bank, London, UK Rs. 356.92 (March 31, 2019 Rs. 336.68) secured by SBLC given by parent company. Working capital loans from State Bank of India, Antwerp, Belgium Rs. 248.83 (March 31, 2019 Rs. 232.75) secured by SBLC given by parent company. Working capital loans from KBC Bank , Belgium, Rs. 49.85 (March 31, 2019 Rs. 34.92) secured by SBLC given by parent company. The group exposure to currency and liquidity risks related to other financial liabilities are disclosed note no. 44

## Textual information (45)

## Disclosure of notes on borrowings explanatory [Text Block]

Note 18 - Non - current financial liabilities - Borrowings (at amortised cost)			
Particulars		As at March 31, 2020	As at March 31, 2019
Secured			
(a)	Term loans *		
	from banks (refer note (i) below)	500.74	720.95
	Less : Current maturity of long term borrowings disclosed under other financial liabilities - Current {refer note 20 (b)}	(211.76)	(220.59)
(b)	Long term maturities of finance lease obligations (refer note (ii) below)		
	from banks	21.03	14.95
	from other parties	29.05	3.75
	Less : Current maturities of finance lease obligation disclosed under other financial liabilities - Current {refer note 20 (b)}	(12.61)	(9.04)
		326.45	510.02
*	Above amount of borrowings are net of upfront fees paid Rs. Nil (March 31, 2019 Rs. 0.38).		
Notes :-			
(i)	Term loan in form of external commercial borrowings from Standard Chartered Bank of Rs. 61.76 (March 31, 2019 Rs. 97.06 ) is secured by present and future movable properties out of proceeds of the facility.		
	Repayment term :- Payable in 7 balance quarterly installments, each of Rs. 8.82.		
	Term loan in form of external commercial borrowing from Standard Chartered Bank of Rs. 26.47 (March 31, 2019 Rs. 61.74) is secured by immovable property of the group located at Plot no. 1A Sector 8C Haridwar, Uttarakhand.		
	Repayment term :- Payable in 3 balance quarterly installments, each of Rs. 8.82.		
	Term loan of Rs. 412.50 (March 31, 2019 Rs. 562.50) from RBL Bank is secured by immovable property of the group located at Plot no. 1B and 1C Sector 8C Haridwar, Uttarakhand and second pari passu charge by way of hypothecation on movable assets both present and future.		
	Repayment term :- Payable in 11 balance quarterly installments, each of Rs. 37.5.		
	All Above term loans carry interest rate in the range of 8.95% to 10.40%		



(previous year 9.25% to 10.04%) per annum.

- (ii) Vehicle loans from banks of Rs. 48.15 (March 31, 2019 Rs. 18.70).  
Repayment term :- Payable on equivalent monthly installments basis, carrying interest rate in the range of 8.65% to 10.04% per annum.

Note 23 - Current financial liabilities - Borrowings (at amortised cost)

Particulars	As at March 31, 2020	As at March 31, 2019
Loans repayable on demand		
From banks		
Secured *		
Working capital demand loan	2,528.90	1,947.52
	2,528.90	1,947.52

Working capital demand loan are secured by:-  
 - first pari passu charge on whole of the current assets of the group (both present and future);  
 - pari passu charge on movable property, plant and equipment of the group (both present and future);  
 - first pari passu charge on the following immovable properties of the group:-  
   - land and building situated at A-7, A-8 and A-9, Sector - VIII, Noida, Phase I;  
   - land and building situated at C-59, Noida, Phase II;  
   - land and building situated at B-1, Site IV, Surajpur, Kasna, Greater Noida.  
 - first charge by way of equitable mortgage on the following immovable property of the group:-  
   - property situated at 302, 3rd Floor, (A) Wing, Navbharat Estate Complex, Zakaria Bunder Road, Sewari (W) Parel Mumbai;  
 - first charge by way of equitable mortgage on the following immovable properties of Controls & Switchgear Contactors Limited:-  
   - factory, land and building situated at C-58 and C-58 A, Noida, Phase- II;  
   - factory, land and building situated at EL-216, MIDC, Navi Mumbai;  
   - plot situated at EL-214, TTC Industrial Area, MIDC, Navi Mumbai;  
   - flat situated at 607, 6th floor, north block, 'Manipal Centre', Dickenson Road, Bangalore;  
   - flat no. 901, 9th Floor, "Heritage" Tower, plot No. 1, near Gujrat Vidyapith, Ashram Road of final plot no. 95 of Town planning Scheme no. 3, Mouje Usmanpura, Taluka City, District Ahmedabad.  
 - Corporate Guarantee from M/s Controls & Switchgear Contactors Ltd.

Repayment term :- On demand.

**C&S Electric International B.V. :-**

Working capital loans from Standard Chartered Bank, London, UK Rs. 356.92 (March 31, 2019 Rs. 336.68) secured by SBLC given by parent company.

Working capital loans from State Bank of India, Antwerp, Belgium Rs. 248.83 (March 31, 2019 Rs. 232.75) secured by SBLC given by parent company.

Working capital loans from KBC Bank , Belgium, Rs. 49.85 (March 31, 2019 Rs. 34.92) secured by SBLC given by parent company.

The group exposure to currency and liquidity risks related to other financial liabilities are disclosed note no. 44

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

..(1)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary difference, unused tax losses and unused tax credits [Member]			Temporary differences [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
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	352.31	290.11		352.31
Deferred tax liabilities	319.57	251.1		319.57
Net deferred tax liability (assets)	-32.74	-39.01	-130.3	-32.74
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	352.31	290.11		352.31
Net deferred tax liabilities	319.57	251.1		319.57
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-0.39	72.02		-0.39
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	-0.39	72.02		-0.39
Aggregated income tax relating to components of other comprehensive income	-11.51	-0.76		-11.51
Increase (decrease) through net exchange differences, deferred tax liability (assets)	18.17	20.03		18.17
Total increase (decrease) in deferred tax liability (assets)	6.27	91.29		6.27
Deferred tax liability (assets) at end of period	-32.74	-39.01	-130.3	-32.74
Description of other temporary differences				Temporary differences

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

..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]		Depreciation amortisation impairment [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	290.11		0	0
Deferred tax liabilities	251.1		264.43	251.1
Net deferred tax liability (assets)	-39.01	-130.3	264.43	251.1
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	290.11		0	0
Net deferred tax liabilities	251.1		264.43	251.1
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	72.02		13.33	157.7
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	72.02		13.33	157.7
Aggregated income tax relating to components of other comprehensive income	-0.76			
Increase (decrease) through net exchange differences, deferred tax liability (assets)	20.03			
Total increase (decrease) in deferred tax liability (assets)	91.29		13.33	157.7
Deferred tax liability (assets) at end of period	-39.01	-130.3	264.43	251.1
Description of other temporary differences	Temporary differences			

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

..(3)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Depreciation amortisation impairment [Member]	Other temporary differences [Member]		
		01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets		352.31	290.11	
Deferred tax liabilities		55.14	0	
Net deferred tax liability (assets)	93.4	-297.17	-290.11	-223.7
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets		352.31	290.11	
Net deferred tax liabilities		55.14	0	
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		-13.72	-85.68	
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		-13.72	-85.68	
Aggregated income tax relating to components of other comprehensive income		-11.51	-0.76	
Increase (decrease) through net exchange differences, deferred tax liability (assets)		18.17	20.03	
Total increase (decrease) in deferred tax liability (assets)		-7.06	-66.41	
Deferred tax liability (assets) at end of period	93.4	-297.17	-290.11	-223.7
Description of other temporary differences		Other differences	Temporary differences	

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

..(4)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 1 [Member]			Other temporary differences 2 [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	0	32.21		99.27
Deferred tax liabilities	0	0		0
Net deferred tax liability (assets)	0	-32.21	-143.48	-99.27
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	0	32.21		99.27
Net deferred tax liabilities	0	0		0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	32.21	111.27		-4.23
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	32.21	111.27		-4.23
Aggregated income tax relating to components of other comprehensive income				-11.51
Total increase (decrease) in deferred tax liability (assets)	32.21	111.27		-15.74
Deferred tax liability (assets) at end of period	0	-32.21	-143.48	-99.27
Description of other temporary differences	MAT credit entitlement	MAT credit entitlement		Provision for gratuity and compensated absences

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

..(5)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 2 [Member]		Other temporary differences 3 [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	83.53		86.26	78.63
Deferred tax liabilities	0		0	0
Net deferred tax liability (assets)	-83.53	-10.71	-86.26	-78.63
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	83.53		86.26	78.63
Net deferred tax liabilities	0		0	0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-70.4		-7.63	-73.63
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	-70.4		-7.63	-73.63
Aggregated income tax relating to components of other comprehensive income	-2.42			
Total increase (decrease) in deferred tax liability (assets)	-72.82		-7.63	-73.63
Deferred tax liability (assets) at end of period	-83.53	-10.71	-86.26	-78.63
Description of other temporary differences	Provision for gratuity and compensated absences		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 Millions of INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 3 [Member]	Other temporary differences 4 [Member]		
		01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets		25.22	0	
Deferred tax liabilities		0	0	
Net deferred tax liability (assets)	-5	-25.22	0	0
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets		25.22	0	
Net deferred tax liabilities		0	0	
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		-25.22	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		-25.22	0	
Total increase (decrease) in deferred tax liability (assets)		-25.22	0	
Deferred tax liability (assets) at end of period	-5	-25.22	0	0
Description of other temporary differences		Lease liabilities	Lease liabilities	



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

..(7)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 5 [Member]			Other temporary differences 6 [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
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	82.16	73.68		59.4
Deferred tax liabilities	0	0		0
Net deferred tax liability (assets)	-82.16	-73.68	-64.51	-59.4
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	82.16	73.68		59.4
Net deferred tax liabilities	0	0		0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-26.65	-29.2		-37.34
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	-26.65	-29.2		-37.34
Aggregated income tax relating to components of other comprehensive income				0
Increase (decrease) through net exchange differences, deferred tax liability (assets)	18.17	20.03		
Total increase (decrease) in deferred tax liability (assets)	-8.48	-9.17		-37.34
Deferred tax liability (assets) at end of period	-82.16	-73.68	-64.51	-59.4
Description of other temporary differences	Brought forward losses (long term) and FCTR	Brought forward losses (long term) and FCTR		Others

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

..(8)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 6 [Member]		Other temporary differences 7 [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	22.06		0	0
Deferred tax liabilities	0		55.14	0
Net deferred tax liability (assets)	-22.06	0	55.14	0
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	22.06		0	0
Net deferred tax liabilities	0		55.14	0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-23.72		55.14	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	-23.72		55.14	0
Aggregated income tax relating to components of other comprehensive income	1.66			
Total increase (decrease) in deferred tax liability (assets)	-22.06		55.14	0
Deferred tax liability (assets) at end of period	-22.06	0	55.14	0
Description of other temporary differences	Others		Right-of-use assets	Right-of-use assets

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

..(9)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 7 [Member]
	31/03/2018
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]	
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]	
Deferred tax assets and liabilities [Abstract]	
Net deferred tax liability (assets)	0
Reconciliation of changes in deferred tax liability (assets) [Abstract]	
Deferred tax liability (assets) at end of period	0

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of income tax [TextBlock]			
Major components of tax expense (income) [Abstract]			
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]			
Current tax expense (income)	127.34	175.81	
Adjustments for current tax of prior periods	0.43	-2.93	
Total current tax expense (income) and adjustments for current tax of prior periods	127.77	172.88	
Adjustments for deferred tax of prior periods	-50.02	-8.65	
Other components of deferred tax expense (income)	62.98	96.01	
Total tax expense (income)	140.73	260.24	
Income tax relating to components of other comprehensive income [Abstract]			
Income tax relating to exchange differences on translation of other comprehensive income	-1.53	1.66	
Income tax relating to remeasurements of defined benefit plans of other comprehensive income	-11.51	-2.42	
Total aggregated income tax relating to components of other comprehensive income	-13.04	-0.76	
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	352.31	290.11	
Deferred tax liabilities	319.57	251.1	
Net deferred tax liability (assets)	-32.74	-39.01	-130.3
Net deferred tax assets and liabilities [Abstract]			
Net deferred tax assets	352.31	290.11	
Net deferred tax liabilities	319.57	251.1	
Deferred tax expense (income) [Abstract]			
Deferred tax expense (income) recognised in profit or loss	-0.39	72.02	
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	-0.39	72.02	
Aggregated income tax relating to components of other comprehensive income	-11.51	-0.76	
Increase (decrease) through net exchange differences, deferred tax liability (assets)	18.17	20.03	
Total increase (decrease) in deferred tax liability (assets)	6.27	91.29	
Deferred tax liability (assets) at end of period	-32.74	-39.01	-130.3
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]			
Accounting profit	320.57	500.91	
Tax expense (income) at applicable tax rate	112.02	175.04	
Tax effect of revenues exempt from taxation	0.12	1.97	
Tax effect of expense not deductible in determining taxable profit (tax loss)	156.63	76.35	
Other tax effects for reconciliation between accounting profit and tax expense (income)	-127.8	10.82	
Total tax expense (income)	140.73	260.24	
Reconciliation of average effective tax rate and applicable tax rate [Abstract]			
Accounting profit	320.57	500.91	

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

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

**[401100] Notes - Subclassification and notes on liabilities and assets****Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Raw materials [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	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	3,197.08	2,435.71	1,560.21	1,320.64
Goods in transit	126.72	122.22	105.91	85.61
Mode of valuation	At lower of cost and net realisable value	At lower of cost and net realisable value	At lower of cost and net realisable value	At lower of cost and net realisable value

**Classification of inventories [Table]**

..(2)

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

Classification of inventories [Axis]	Work-in-progress [Member]		Finished goods [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	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	518.85	369.95	(A) 1,003.82	733.05
Goods in transit			20.81	36.61
Mode of valuation	At lower of cost and net realisable value	At lower of cost and net realisable value	At lower of cost and net realisable value	At lower of cost and net realisable value

**Footnotes**

(A) Net of Write down / provision of inventory Rs. 99.34 M (PY Rs. 93.63 M)

**Classification of inventories [Table]**

..(3)

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

Classification of inventories [Axis]	Stock-in-trade [Member]	
	01/04/2019 to 31/03/2020	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	114.2	12.07
Mode of valuation	At lower of cost and net realisable value	At lower of cost and net realisable value

## Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Classification based on current non-current [Member]		Non-current [Member]	
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	5,048.47	4,881.28	6.89	6.33
Allowance for bad and doubtful debts	208.77	192.62	0	0
Total trade receivables	4,839.7	4,688.66	6.89	6.33
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Trade receivables due by others			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

## Subclassification of trade receivables [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of assets based on security [Axis]	Secured considered good [Member]		Unsecured considered good [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	23.09	31.61	4,809.72	4,650.72
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	23.09	31.61	4,809.72	4,650.72
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors	0	0	0	0
Trade receivables due by other officers	0	0	0	0
Trade receivables due by others	0	0	0	0
Total trade receivables due by directors, other officers or others	0	0	0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner	0	0	0	0
Trade receivables due by private companies in which any director is director	0	0	30.47	30.06
Trade receivables due by private companies in which any director is member	0	0	0	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0	30.47	30.06

## Subclassification of trade receivables [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of assets based on security [Axis]	Doubtful [Member]	
	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [Line items]		
Breakup of trade receivables [Abstract]		
Trade receivables, gross	208.77	192.62
Allowance for bad and doubtful debts	208.77	192.62
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
Trade receivables due by others	0	0
Total trade receivables due by directors, other officers or others	0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]		
Trade receivables due by firms in which any director is partner	0	0
Trade receivables due by private companies in which any director is director	0	0
Trade receivables due by private companies in which any director is member	0	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0

## Details of advances [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of advances [Axis]	Capital advances [Member]		Other Advances [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	28.35	39.81	39.96	202.96
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of advances [Axis]	Prepaid expenses [Member]		Deposits with statutory authorities [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	23.95	136.72	16.01	66.24
Nature of other advance			Others (amount deposited with Government authorities)	Others (amount deposited with Government authorities)
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances to related parties [Member]		Advances given other related parties [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	0.12	0.93	0.12	0.93
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(4)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances given suppliers [Member]		Advances given employees [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	103.43	65.55	3.58	1.24
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0



## Details of advances [Table]

..(5)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Other Advances [Member]		Prepaid expenses [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	311.85	281.88	68.38	93.22
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(6)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Other taxes receivable [Member]		Claims recoverable [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	221.66	23.11	3.28	163.07
Nature of other advance	Balance with government authorities	Balance with government authorities	Insurance claim receivables	Insurance claim receivables
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(7)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of advances [Axis]	Other advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	18.53	2.48
Nature of other advance	Contractually reimbursable expenses	Contractually reimbursable expenses
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Advance due by others	0	0
Total advance due by directors other officers or others	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]		
Advance due by firms in which any director is partner	0	0
Advance due by private companies in which any director is director	0	0
Advance due by private companies in which any director is member	0	0
Total advance due by firms or companies in which any director is partner or director	0	0

## Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on current non-current [Axis]	Classification based on current non-current [Member]			Non-current [Member]
	31/03/2020	31/03/2019	31/03/2018	31/03/2020
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	156.31	126.31		156.31
Provision leave encashment	66.83	50.87		47.66
Total provisions for employee benefits	223.14	177.18		203.97
CSR expenditure provision	0	0		0
Other provisions	0	6.34	5.09	
Total provisions	223.14	183.52		203.97

## Disclosure of breakup of provisions [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]	Current [Member]	
	31/03/2019	31/03/2020	31/03/2019
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	110.34	0	15.97
Provision leave encashment	43.45	19.17	7.42
Total provisions for employee benefits	153.79	19.17	23.39
CSR expenditure provision	0	0	0
Other provisions		0	6.34
Total provisions	153.79	19.17	29.73

**Other non-current financial liabilities others [Table]**

..(1)

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

Other non-current financial liabilities others [Axis]	Column 1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	129.32	0
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Lease liabilities	Lease liabilities
Other non-current financial liabilities, others	129.32	0

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

..(1)

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

Other current liabilities, others [Axis]	Column 1		Column 2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	0	0.15	137.58	140.7
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Subsidy received	Subsidy received	Payable to government authorities	Payable to government authorities
Other current liabilities, others	0	0.15	137.58	140.7

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

..(1)

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

Other current financial liabilities, others [Axis]	Column 1		Column 2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	11.52	9.17	434.71	212.44
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Payable against property, plant and equipment	Payable against property, plant and equipment	Overdrawn balances in current accounts	Overdrawn balances in current accounts
Other current financial liabilities, others	11.52	9.17	434.71	212.44

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

..(2)

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

Other current financial liabilities, others [Axis]	Column 3		Column 4	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	287.84	278.6	333.78	590.8
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Employee and workers related payables	Employee and workers related payables	Loans payable to bank (Vendor Finance Scheme)	Loans payable to bank (Vendor Finance Scheme)
Other current financial liabilities, others	287.84	278.6	333.78	590.8

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

..(3)

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

Other current financial liabilities, others [Axis]	Column 5		Column 6	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	8.37	0	40.67	0
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Payable to related party	Payable to related party	Lease liabilities	Lease liabilities
Other current financial liabilities, others	8.37	0	40.67	0

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

..(1)

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

Classification of other non-current financial assets others [Axis]	Column 1		Column 2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	36.72	37.14	6.12	5.67
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Security deposits	Security deposits	Earnest money deposits	Earnest money deposits
Other non-current financial assets, others	36.72	37.14	6.12	5.67

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

..(2)

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

Classification of other non-current financial assets others [Axis]	Column 3	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	48.29	0
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Other receivables	Other receivables
Other non-current financial assets, others	48.29	0

**Other current financial assets others [Table]**

..(1)

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

Other current financial assets others [Axis]	Column 1		Column 2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	2.76	1.98	9.01	10.17
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Other bank balances - Margin money deposits * - * Margin money with bank represents money with bank fixed deposits pledged with banks for guarantees issued to Government authorities.	Other bank balances - Margin money deposits * - * Margin money with bank represents money with bank fixed deposits pledged with banks for guarantees issued to Government authorities.	Earnest deposits money	Earnest deposits money
Other current financial assets others	2.76	1.98	9.01	10.17

**Other current financial assets others [Table]**

..(2)

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

Other current financial assets others [Axis]	Column 3		Column 4	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	8.3	8.48	22.3	22.59
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Interest accrued on overdues from customers	Interest accrued on overdues from customers	Contract Assets - Unbilled Revenue	Contract Assets - Unbilled Revenue
Other current financial assets others	8.3	8.48	22.3	22.59

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

..(1)

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

Other non-current assets, others [Axis]	Column 1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	83.9	83.26
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Income tax assets (net)	Income tax assets (net)
Other non-current assets, others	83.9	83.26

**Details of loans [Table]**

..(1)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of loans [Axis]	Loans given employees [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2020	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]		
Loans notes [Abstract]		
Disclosure of loans [Abstract]		
Details of loans [Line items]		
Loans , gross	2.13	2.23
Allowance for bad and doubtful loans	0	0
Total loans	2.13	2.23
Details of loans due by directors, other officers or others [Abstract]		
Loans due by directors	0	0
Loans due by other officers	0	0
Loans due by others	0	0
Total loans due by directors, other officers or others	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]		
Loans due by firms in which any director is partner	0	0
Loans due by private companies in which any director is director	0	0
Loans due by private companies in which any director is member	0	0
Total loans due by firms or companies in which any director is partner or director	0	0

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (46) [See below]	
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (47) [See below]	
Total other non-current financial assets	91.13	42.81
Advances, non-current	68.31	242.77
Total other non-current assets	152.21	326.03
Description of accounting policy for measuring inventories [TextBlock]	Textual information (48) [See below]	
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	(A) 520.21	(B) 218.15
Total balance with banks	520.21	218.15
Cheques, drafts on hand	0.82	2.83
Cash on hand	1.45	0.96
Total cash and cash equivalents	522.48	221.94
Bank balance other than cash and cash equivalents	118.9	110.5
Total cash and bank balances	641.38	332.44
Earmarked balances with banks	(C) 0.62	(D) 0.37
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Security deposits	12.25	15.98
Total other current financial assets	54.62	59.2
Advances, current	418.98	349.6
Total other current assets	418.98	349.6
Security deposits refundable, Non-current	48.26	36.02
Total other non-current financial liabilities	177.58	36.02
Nature of other provisions	Provision for contingencies (net of payments)	Provision for contingencies (net of payments)
Current maturities of long-term debt	224.37	229.63
Interest accrued on borrowings	12.98	11.03
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0.6	0.35
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	1,354.84	1,332.02
Advance received against contracts	5.34	22.92
Advance received from customers	304.16	250.34
Total other advance	309.5	273.26
Current liabilities portion of share application money pending allotment	0	0
Total other current liabilities	447.08	414.11

**Footnotes**

(A) In current accounts

(B) In current accounts

(C) Earmarked Balances with banks - unpaid dividend

(D) Earmarked Balances with banks - unpaid dividend

## Textual information (46)

**Disclosure of subclassification and notes on liabilities and assets explanatory [Text Block]**

Note 12 - Tax Assets (Net)			
Particulars		As at March 31, 2020	As at March 31, 2019
<b>Tax Assets</b>			
Advance income tax and tax deducted at source receivable		1,084.97	906.05
Less : Provision for taxation		(1,001.07)	(822.79)
		83.90	83.26

## Textual information (47)

**Disclosure of notes on trade receivables explanatory [Text Block]**

(i) Parri passu charge on trade receivables refer note 18 and 23.

(ii) The group's exposure to credit risk, currency risk and loss allowance related to trade receivables are disclosed in Note 44.

\*Trade receivables (unsecured, considered good) includes Rs. 30.47 (Rs. 30.06 as at March 31, 2019) due from private companies in there are common directors.(refer note 41)



## Textual information (48)

### Description of accounting policy for measuring inventories [Text Block]

#### Inventories

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

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

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

Raw material and components                      - Weighted average

Work in progress and finished goods            - Weighted material cost plus appropriate share of labour and other overheads.

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

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

The net realisable value of work-in-progress is determined with reference to the selling prices of related finished goods. Raw materials and other supplies held for use in production of finished goods are not written down below cost, except in cases where material prices have declined, and it is estimated that the cost of the finished goods will exceed its net realisable value. The comparison of cost and net realisable value is made on an item-by-item basis."

### [401200] Notes - Additional disclosures on balance sheet

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

..(1)

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

Micro small medium enterprises [Axis]	Column 1	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Additional balance sheet notes [Abstract]		
Details of disclosures required under MSMED Act 2006 [Abstract]		
Details of disclosures required under MSMED Act 2006 [Line items]		
Principal and interest due remaining unpaid [Abstract]		
Principal due remaining unpaid	332.01	461.03
Interest due remaining unpaid	20.71	4.1
Total principal and interest due remaining unpaid	352.72	465.13
Amount of interest paid under MSMED Act 2006	0	0
Amount of payments made to supplier beyond due date during year	0	0
Amount of interest due and payable for period	0	0
Amount of interest accrued and remaining unpaid at end of accounting year	20.71	4.1
Amount of further interest due and payable even in succeeding year	0	0

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (49) [See below]	
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Claims against company not acknowledged as debt	159.69	474.54
Total contingent liabilities	159.69	474.54
Classification of commitments [Abstract]		
Estimated amount of contracts remaining to be executed on capital account and not provided for	37.19	17.5
Other commitments	0	1.15
Total commitments	37.19	18.65
Nature of other commitments	Other commitments (for Corporate Social Responsibility)	Other commitments (for Corporate Social Responsibility)
Total contingent liabilities and commitments	196.88	493.19
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	139.89
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 3.16
Details of disclosures required under MSMED Act 2006 [Abstract]		
Principal and interest due remaining unpaid [Abstract]		
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	Yes	Yes
If yes, Central Excise Tariff Act, heading in which product/service is covered under cost records	85446090, 85352111, 85381010, 85364900, 85411000, 85352190, 85365020, 85362040, 85369090, 85362030, 85362010, 85361040, 85362020, 2716	85446090, 85352111, 85381010, 85364900, 85411000, 85352190, 85365020, 85362040, 85369090, 85362030, 85362010, 85361040, 85362020, 2716
Details regarding cost audit [Abstract]		
Whether audit of cost records of company has been mandated under Rules specified in SN 1	Yes	Yes
If yes, Central Excise Tariff Act, heading in which product/service is covered under cost audit	85446090, 85352111, 85381010, 85364900, 85411000, 85352190, 85365020, 85362040, 85369090, 85362030, 85362010, 85361040, 85362020, 2716	85446090, 85352111, 85381010, 85364900, 85411000, 85352190, 85365020, 85362040, 85369090, 85362030, 85362010, 85361040, 85362020, 2716
Net worth of company	4,523.73	4,541.07
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0

Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

## Textual information (49)

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

#### Note 38 - Provision for foreseeable losses

The project work relating to the electrical installation at AIIMS, Bhopal and NTPC Darliapli Orissa was awarded to the group with contractual completion period of 2.5 years and 1.5 years i.e. 24th February, 2014 and 30th September, 2015 respectively as the contractual completion date. On request made by us, the contractual completion period has extended by customer up to 30th September, 2018. Another project work of electrification through busduct was awarded by Monnet Ispat Ltd., Reliance Utilities and Power Ltd. and BEL Meramandali Power which is expected to be completed by 30th September, 2018. The management is of view that the project work would be completed within the extended time and necessary adjustment for foreseeable losses has been provided for.

The movement of provision in accordance with Ind AS 37 on "Provisions, Contingent Liabilities and Contingent Assets" is given below :-

	As at March 31, 2020	As at March 31, 2019
Opening balance	-	5.09
Provision during the year	-	-
(Actualised) during the year	-	(5.09)
Closing balance	-	-

#### Note 40 - Expenditure on Research and Development

Particulars	For the year ended March 31, 2020	For the year ended March 31, 2019
Capital	7.66	1.73
Recurring / revenue	110.16	97.47

#### Note 48 - Corporate Social Responsibility (CSR) expenditure

As per section 135 of the Companies Act, 2013, a Corporate Social Responsibility (CSR) committee has been formed by the Company. The Company has contributed Rs 18.21 as specified in schedule VII of the Companies Act, 2013.

Particulars	For the year ended March 31, 2020	For the year ended March 31, 2019
The gross amount required to be spent by the group for CSR expenditure.	9.92	9.58
the amount spent (already paid for purposes other than construction / acquisition of any asset)	18.21	8.50
There were no amount spent for construction / acquisition of any capital asset.		

#### Note 50 - Judgement of Supreme Court - Provident Fund and Miscellaneous Provisions Act, 1952 ('EPF Act')

The Supreme Court on 28 February 2019 has provided its judgment regarding inclusion of other allowances such as travel allowances, special allowances, etc within the expression 'basic wages' for the purpose computation of contribution of provident fund under the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 ('EPF Act'). There are interpretive challenges on the application of the

Supreme Court Judgment including the period from which judgment would apply, consequential implications on resigned employees etc. Further, various stakeholders have also filed representations/ review petition with PF authorities and the Supreme Court respectively. All these factors raises significant uncertainty regarding the implementation of the Supreme Court Judgment.

Owing to the aforesaid uncertainty and pending clarification from regulatory authorities in this regard, the group has recognized provision for the PF contribution on the basis of above mentioned order with effect from the order date. Further, the management believes that impact of aforementioned uncertainties on the financial statements of the group should not be material.

#### Note 51 - Proposed dividend

The Board of Directors, in its meeting held on August 24, 2020, have not recommended any final dividend for the financial year ended March 31, 2020. The Board of Directors, in its meeting held on July 30, 2019, recommended a final dividend of Rs. 3.16 per equity share of Rs. 10 each for the financial year ended March 31, 2019 and the same was approved by the shareholders at the Annual General Meeting held on September 30, 2019. This resulted in outflow of Rs. 168.64 (including corporate dividend tax).

#### Note 52 - Transfer Pricing

The group has established a comprehensive system of maintenance of information and documents as required by the transfer pricing regulation under sections 92-92F of the Income tax Act, 1961. Since the law requires existence of such information and documentation to be contemporaneous in nature, the group continuously updates its documentation for the international and domestic transactions entered into with the associated enterprises during the financial year. The management is of the opinion that its international and specified domestic transactions are at arm's length so that the aforesaid legislation will not have any impact on the financial statements, particularly on the amount of tax expense and that of provision for taxation, if any.

#### Note 53 - Additional information as required by Paragraph 2 of the General Instruction for Preparation of Consolidated Financial Statements to Schedule III to the Companies Act, 2013

Name of the Entity in the Group	Net assets, i.e. total assets minus total liabilities	Share in profit or loss	Share in other comprehensive income	Share in total comprehensive income
	As % of Consolidated net assets	As % of Consolidated profit or loss	As % of Consolidated other comprehensive income	As % of Consolidated total comprehensive income
	Amount	Amount	Amount	Arr
Parent	109.01% 4,931.54	11.80% 21.23	88.20% (21.42)	-0.12% (0.

Subsidiaries								
Indian								
EON Telesystems Private Limited	-0.04%	(1.85)	-0.02%	(0.04)	0.00%	-	-0.03%	(0.1)
Foreign								
C&S Electric International B.V. *	-2.22%	(100.58)	-92.18%	(165.76)	16.16%	(3.92)	-109.31%	(16
C&S (Nantong) Electric Limited	1.48%	66.93	-5.25%	(9.43)	-3.91%	0.95	-5.46%	(8.
Eta-com Middle East (FZE)	0.00%	-	-6.84%	(12.31)	0.00%	-	-7.93%	(12
C&S Electric U.K. Limited	0.03%	1.56	-1.72%	(3.10)	-0.49%	0.12	-1.92%	(2.1
Adjustment arising out of consolidation	-8.26%	(373.87)	194.21%	349.23	0.04%	(0.01)	224.77%	341
	100%	4,523.73	100%	179.82	100%	(24.29)	100%	151
Joint ventures (Investment as per the equity method)								
Indian								
C&S Himoina Private Limited				0.74		(0.30)		0.4
RS Components & Controls (India) Limited								
Foreign								
TC Electric Controls LLC				(4.67)		-		(4.1
Total		4,523.73		175.89		(24.58)		151

Note 54 - The group has entered into definitive agreements for the sale of its 99.22% (approximately) equity shares to Siemens Limited. Further, the group has also entered into a BTA pursuant to the above agreement for transfer of certain businesses from C&S Electric Limited to another entity. Requisite regulatory approvals and fulfillment of condition precedents as agreed between C&S Electric Limited and Siemens Limited were pending as at 31 March 2020. On 21 August 2020, the group received the approval from the Competition Commission of India for the said transaction, however the detailed order is yet to be received. Considering, the regulatory approval & certain conditions precedents being substantive in nature, no adjustment is made in the financial statements of the group as at 31 March 2020.

Note 55 - In March 2020, the World Health Organisation declared the COVID-19 to be a pandemic. Consequent to this, Government of India declared a nationwide lockdown on 25 March 2020, which has impacted the business activities of the group. The group has assessed the impact that may result from this pandemic on its liquidity position, carrying amount of receivables, inventories, tangible and intangible assets, investment and other assets / liabilities. In developing the assumptions relating to the possible future uncertainties in the global economic condition because of this pandemic, the group has considered internal and external information available till the date of approval of

these financial statements and has assessed its situation. In that context and based on the current estimates the group believes that COVID-19 is unlikely to have any material impact on financial statements, liquidity or ability to service its debt or other obligations. However the overall economic environment, being uncertain due to COVID-19, may affect the underlying assumptions and estimates in future, which may differ from those considered as at the date of approval of these financial statements. The group would closely monitor such developments in future economic conditions and consider their impact on financial statements of the relevant periods.

Note 56- Previous year's figures have been regrouped/reclassified wherever necessary to confirm the current year classification.

Note 57 - The financial statements were approved for issue by the Board of Directors on August 24, 2020.

## [611800] Notes - Revenue

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

	01/04/2019 to 31/03/2020
Disclosure of revenue [TextBlock]	Textual information (50) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (51) [See below]

### Textual information (50)

#### Disclosure of revenue [Text Block]

##### Revenue recognition

Effective April 1, 2018, the group has applied Ind AS 115 which establishes a comprehensive framework for determining whether, how much and when revenue is to be recognised. Ind AS 115 replaces Ind AS 18 Revenue and Ind AS 11 Construction Contracts. The group has adopted Ind AS 115 using the cumulative effect method. The effect of initially applying this standard is recognised at the date of initial application (i.e. April 1, 2018). The standard is applied retrospectively only to contracts that are not completed as at the date of initial application – i.e. the comparative information continues to be reported under Ind AS 18 and Ind AS 11.

Sale of goods : - Revenue is recognised on satisfaction of performance obligation upon transfer of control of promised products or services to customer in an amount that reflect the consideration the group expects to receive in exchange of this product and service. Revenue is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts, cash discounts and volume rebates.

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

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

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

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

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

## Textual information (51)

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

#### Revenue recognition

Effective April 1, 2018, the group has applied Ind AS 115 which establishes a comprehensive framework for determining whether, how much and when revenue is to be recognised. Ind AS 115 replaces Ind AS 18 Revenue and Ind AS 11 Construction Contracts. The group has adopted Ind AS 115 using the cumulative effect method. The effect of initially applying this standard is recognised at the date of initial application (i.e. April 1, 2018). The standard is applied retrospectively only to contracts that are not completed as at the date of initial application – i.e. the comparative information continues to be reported under Ind AS 18 and Ind AS 11.

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### [612400] Notes - Service concession arrangements

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

### [612000] Notes - Construction contracts

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No



**[612600] Notes - Employee benefits****Disclosure of net defined benefit liability (assets) [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]			
Defined benefit plans categories [Axis]	Column 1			Column 3
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Gratuity	Gratuity		Earned and sick leaves
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	16.53	15.39		12.71
Interest expense (income), net defined benefit liability (assets)	13.46	13.04		2.98
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	-20.85	0		-8.48
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-7.71	-0.73		-1.49
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-28.56	-0.73		-9.97
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Total contributions to plan, net defined benefit liability (assets)	0	0		0
Payments from plan, net defined benefit liability (assets)	16.73	20.26		14.27
Increase (decrease) through other changes, net defined benefit liability (assets)	4.53	6.25		5.42
Total increase (decrease) in net defined benefit liability (assets)	46.35	15.15		16.81
Net defined benefit liability (assets) at end of period	230.68	184.33	169.18	62.86

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

..(2)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]		Plan assets [Member]	
Defined benefit plans categories [Axis]	Column 3		Column 2	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Earned and sick leaves		Gratuity	Gratuity
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	8.24			
Interest expense (income), net defined benefit liability (assets)	3.18			
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)			4.89	5.07
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	0			
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-0.25			
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-0.25		4.89	5.07
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)			27.51	0
Total contributions to plan, net defined benefit liability (assets)	0		27.51	0
Payments from plan, net defined benefit liability (assets)	13.57		-16.04	-17.78
Increase (decrease) through other changes, net defined benefit liability (assets)	6.72			
Total increase (decrease) in net defined benefit liability (assets)	4.82		-16.36	12.71
Net defined benefit liability (assets) at end of period	46.05	41.23	-74.38	-58.02

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

..(3)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]
Net defined benefit liability (assets) [Axis]	Plan assets [Member]
Defined benefit plans categories [Axis]	Column 2
	31/03/2018
Disclosure of net defined benefit liability (assets) [Abstract]	
Disclosure of net defined benefit liability (assets) [Line items]	
Net defined benefit liability (assets) at end of period	-70.73

## Disclosure of defined benefit plans [Table]

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
Defined benefit plans categories [Axis]	Column 1		Column 2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of defined benefit plans [Abstract]				
Disclosure of defined benefit plans [Line items]				
Description of type of plan	Gratuity	Gratuity	Earned and sick leaves	Earned and sick leaves
Surplus (deficit) in plan [Abstract]				
Defined benefit obligation, at present value	230.68	184.33	62.86	46.05
Plan assets, at fair value	74.38	58.02	0	0
Net surplus (deficit) in plan	-156.3	-126.31	-62.86	-46.05
Actuarial assumption of discount rates	6.10%	7.65%	6.10%	7.65%
Other material actuarial assumptions	(A) 7.27	(B) 7.65		

## Footnotes

(A) Expected rate of return on plan assets

(B) Expected rate of return on plan assets

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of employee benefits [TextBlock]	Textual information (52) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

## Textual information (52)

### Disclosure of employee benefits [Text Block]

#### Employee Benefits

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

- i. Contributions to provident fund are charged to statement of profit and loss every year.
- ii. Contributions towards Superannuation Scheme of Life Insurance Corporation of India are charged to statement of profit and loss every year.
- iii. Contributions are made towards Gratuity Scheme of Life Insurance Corporation of India. Provision for gratuity is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at each balance sheet date. Re-measurement comprising actuarial gains and losses and return on plan assets (excluding net interest) are recognized in the other comprehensive income for the period in which they occur and is not reclassified to profit or loss.
- iv. Provision for leave encashment (including long term compensated absences) is made based on an actuarial valuation. Actuarial gains and losses are recognized in the statement of profit and loss for the period in which they occur.
- v. Liability on account of short term employee benefits, comprising largely of compensated absences and performance incentives, is recognised on an undiscounted accrual basis during the period when the employee renders service.

#### Note 45 - Employee benefits plans

- |     |  |
|-----|--|
| (a) | <p>Defined benefits plans</p> <p>Gratuity scheme - This is a partly funded defined benefit plan for qualifying employees. The group makes contributions to the group gratuity cum life insurance scheme of the Life Insurance Corporation of India. The scheme provides for a lumpsum payment to vested employees at retirement, death while in employment or on termination of employment. Vesting occurs upon completion of five years of service.</p> <p>Earned leaves – Long term leaves includes earned</p> |
|-----|--|

leaves and sick  
leaves. These  
have been  
provided on  
accrual basis,  
based on year

end actuarial valuation.

The defined benefits plan exposes the group to the following risks:

Interest Rate risk:

The defined benefits obligation calculated uses a discount rate based on government bonds. If bond yields fall, the defined benefits obligation will tend to increase.

Salary inflation risk:

Higher than expected increase in salary will increase the defined benefit obligation.

Demographic risk:

This is the risk of variability of result due to unsystematic nature of decrements that include mortality, withdrawal, disability and retirement. The effect of these decrements on the defined benefit obligation is not straight forward and depends upon the combinations of salary increase, discount rate and vesting criteria. It is important not to overstate withdrawals because in the financials analysis the retirement benefits of a short career employee typically costs less per year than a long service employee.

The group actively monitors how the duration and the

expected yield of the investments are matching the expected cash outflows arising from the employee benefits obligations. The group has not changed the processes used to manage its risks from previous periods. The funds are managed by

specialised team  
of life Corporation  
of India.

Particulars	Gratuity March 31, 2020	March 31, 2019	Earned and sick leaves March 31, 2020	March 31, 2019
Change in benefit obligation (A)				
1. Present value of obligation as at the beginning of the year	184.33	169.18	46.05	41.23
2. Current service cost	16.53	15.39	12.71	8.24
3. Interest cost	13.46	13.04	2.98	3.18
4. Actuarial (gain) / loss	-	-	-	-
4a. Effect of changes in financial assumptions	7.71	0.73	1.49	0.25
4b. Effect of experience adjustments	4.53	6.25	5.42	6.72
4c. Effect of demographic assumptions	20.85	-	8.48	-
5. Benefits paid	(16.73)	(20.26)	(14.27)	(13.57)
6. Present value of obligation as at the end of the year	230.68	184.33	62.86	46.05
Change in plan assets (B)				
1. Fair value of plan assets at the beginning of the year	58.02	70.73	-	-
2. Actual return on plan assets	4.89	5.07	-	-
3. Contribution by the group	27.51	-	-	-
4. Benefits paid	(16.04)	(17.78)	-	-
5. Fair value of plan assets at the end of the year	74.38	58.02	-	-
Liability recognized in the financial statement (A-B)	156.30	126.31	62.86	46.05
Composition of plan assets				
Other than equity, debt, property and bank account *	74.38	58.02	-	-
Main actuarial assumption				



Discount rate	6.10%	7.65%	6.10%	7.65%
Expected rate of increase in compensation levels	0% for the CY and 4% thereafter	4.00%	0% for the CY and 4% thereafter	4.00%
Expected rate of return on plan assets	7.27%	7.65%	-	-
Expected average remaining working lives of employees (years)	20.55	20.20	19.31 - 21.06	19.23 - 21.66
Average remaining working lives of employees with Mortality and Withdrawal (years)	5.00	16.04	5.00	15.36 - 16.68
Mortality rates inclusive of provision for disability (100% of Indian Assured Lives Mortality (IALM) (2006-08):-				
Age upto 30 years	20.00%	3.00%	20.00%	3.00%
From 31 years and above	10.00%	2% - 1%	10.00%	2% - 1%
Retirement age (years)	58	58	58	58
Maturity profile of defined benefit obligation				
Year			Gratuity	Earned and sick leaves
April 2020 - March 2021			63.43	19.16
April 2021 - March 2022			28.30	15.84
April 2022 - March 2023			27.87	15.32
April 2023 - March 2024			32.33	15.02
April 2024 - March 2025			31.62	13.62
April 2026 - March 2030			157.36	51.13

\* The plan assets are maintained with Life Insurance Corporation of India Gratuity Scheme. The details of investments maintained by Life Insurance Corporation are

not available with  
the Company  
(C&S Electric  
limited) and  
consequently not  
been disclosed. In  
case of EON  
Telesystems  
Private Limited,  
C&S (Nantong)  
Electric Limited,  
C&S Electric  
International B.V.  
and C&S Electric

U.K Limited the gratuity scheme is unfunded.

Particular	Gratuity March 31, 2020	March 31, 2019	Earned and sick leaves March 31, 2020	March 31, 2019
Cost for the period				
1. Current service cost	16.53	15.39	12.71	8.24
2. Net interest cost	8.59	7.59	2.98	3.18
Total amount recognised in profit or loss	25.12	22.98	15.68	11.42
Re-measurements recognised in Other comprehensive income				
1. Actuarial gain / (loss) on plan assets	0.01	0.05	-	-
2. Effect of changes in demographic assumptions	(20.85)	-	-	-
3. Effect of changes in financial assumptions	(7.71)	(0.73)	-	-
4. Effect of experience adjustments	(4.53)	(6.25)	-	-
Total re-measurements included in Other Comprehensive Income	(33.08)	(6.93)	-	-
Total amount recognised in statement of profit and loss	58.20	29.91	15.68	11.42

Sensitivity analysis of the defined benefit obligation

The significant actuarial assumption for the determination of defined benefit obligations are discount rate and expected salary increase.

Particulars	Gratuity March 31, 2020	March 31, 2019	Earned and sick leaves March 31, 2020	March 31, 2019
Present value of Obligation at the			62.86	46.04

	end of the year	230.68	184.33		
	a) Impact of the change in discount rate				
	i). Impact due to increase of 0.50%	(4.85)	(6.02)	(1.17)	(1.98)
	ii). Impact due to decrease of 0.50%	5.10	6.45	1.23	2.14
	b) Impact of the change in salary increase				
	i). Impact due to increase of 0.50%	5.22	6.65	1.26	2.21
	ii). Impact due to decrease of 0.50%	(4.13)	(6.25)	(0.95)	(2.06)
(b)	Defined contribution Plans The Group makes contribution towards employees' provident fund, superannuation fund and employees' deposit linked insurance scheme for qualifying employees. Under the schemes, the group is required to contribute a specified percentage of payroll cost, as specified in the rules of the schemes, to these defined contribution schemes.  The Group has recognised for contributions to these plans in the statement of profit and loss as under :				
	Particulars			For the year ended March 31, 2020	For the year ended March 31, 2019
	Group's contribution to provident and pension fund			86.86	154.95
	Group's contribution to				

	superannuation fund		1.56	1.55
		Total	88.42	156.50
Note 46 - Segment Reporting	<p>The Group was set-up with the object of, inter alia, carry on the manufacturing business of electrical switchgears, switchgear accessories, electrical and electronic control panels, switchboards, bus ducts, bus trunkings and its allied products. This is the only activity performed and is thus also the main source of risks and returns. The Group's segments as reviewed by the Chief Operating Decision Maker (CODM) does not result in to identification of different ways / sources in to which they see the performance of the Group.</p> <p>Disclosure under Geographical segments: The Group operates in six principal geographical areas - India (Country and domicile), China, Dubai (UAE), Netherlands, United Kingdom and Belgium. The Group's revenue from operations from external customers by location of operations and information about its non-current</p>			

assets by location  
of assets are  
detailed below.

Particulars	Revenue from external customers		Non-current assets*	
	For the year ended March 31, 2020	For the year ended March 31, 2019	As at March 31, 2020	As at March 31, 2019
India	10,500.31	10,302.61	2,404.48	2,248.95
Other countries	3,144.37	3,039.90	556.82	510.30
	13,644.68	13,342.51	2,961.30	2,759.25
* Non current assets doesn't include financial assets and deferred assets.				

Note 47 -  
Earning per  
share

Particulars		For the year ended March 31, 2020	For the year ended March 31, 2019
Profit for the year attributable to equity shares	Rs. in Millions	175.89	232.13
Weighted average number of Basic equity shares outstanding	Numbers	44,268,062	44,268,062
Weighted average number of Diluted equity shares outstanding	Numbers	44,268,062	44,268,062
Basic earnings per share (face value - Rs. 10 per share)	Rupees	3.97	5.24
Diluted earnings per share (face value - Rs. 10 per share)	Rupees	3.97	5.24

Note 48 -  
Corporate  
Social  
Responsibility  
(CSR)  
expenditure

As per section  
135 of the

Companies Act, 2013, a Corporate Social Responsibility (CSR) committee has been formed by the Company. The Company has contributed Rs 18.21 as specified in schedule VII of the Companies Act, 2013.

## Particulars

For the year ended  
March 31, 2020For the year ended  
March 31, 2019

The gross amount required to be spent by the group for CSR expenditure.

9.92

9.58

the amount spent (already paid for purposes other than construction / acquisition of any asset)

18.21

8.50

There were no amount spent for construction / acquisition of any capital asset.

**[612800] Notes - Borrowing costs**

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of borrowing costs [TextBlock]	Textual information (53) [See below]	
Whether any borrowing costs has been capitalised during the year	No	No

**Textual information (53)****Disclosure of borrowing costs [Text Block]****Borrowing cost**

Borrowing costs are interest and other costs (including exchange differences relating to foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs) incurred in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of an asset which necessarily take a substantial period of time to get ready for their intended use are capitalised as part of the cost of that asset. Other borrowing costs are recognised as an expense in the period in which they are incurred.

**[612200] Notes - Leases****Disclosure of finance lease and operating lease by lessee [Table]**

..(1)

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

Maturity [Axis]	Not later than one year [Member]	
	31/03/2020	31/03/2019
Disclosure of finance lease and operating lease by lessee [Abstract]		
Disclosure of finance lease and operating lease by lessee [Line items]		
Minimum finance lease payments payable	0	0

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of leases [TextBlock]	Textual information (54) [See below]	
Whether company has entered into any lease agreement	Yes	Yes
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No



## Textual information (54)

## Disclosure of leases [Text Block]

Note 39 - Disclosure  
under Ind-AS 17  
"Leases"

## Operating leases :

General description of the Group's operating lease arrangements:

The Group has entered into operating lease arrangements for office premises.

Some of the significant terms and conditions of the arrangements are:

agreements may generally be terminated by either party by serving a notice period (except in few cases with lock-in-period of 5 years);

the lease arrangements are generally renewable on the expiry of the lease period subject to mutual agreement;

the Group shall not sublet, assign or part with the possession of the premises without prior written consent of the lessor.

Future minimum lease payments under non cancellable operating leases are :

Particulars	As at March 31, 2019
- Not later than one year	77.59
- Later than one year and not later than five years	211.93
- Later than five years	33.47
Particulars	For the year ended March 31, 2019
Lease rent in respect of the above, charged to the statement of profit and loss for the year	114.80
Also refer to note 19.	

Note 40 - Expenditure  
on Research and  
Development

Particulars	For the year ended March 31, 2020	For the year ended March 31, 2019
Capital	7.66	1.73
Recurring / revenue	110.16	97.47

**[612300] Notes - Transactions involving legal form of lease**

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

**[612900] Notes - Insurance contracts**

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

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

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of effect of changes in foreign exchange rates [TextBlock]	Textual information (55) [See below]	
Whether there is any change in functional currency during the year	No	No
Description of functional currency	INR	
Description of presentation currency	INR	

**Textual information (55)****Disclosure of effect of changes in foreign exchange rates [Text Block]****Foreign Currency Transactions**

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

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

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

On the disposal of a foreign operation (i.e. a disposal of the Group's entire interest in a foreign operation, a disposal involving loss of control over a subsidiary that includes a foreign operation, or a partial disposal of an interest in a joint venture that includes a foreign operation of which the retained interest becomes a financial asset), all of the exchange differences accumulated in equity in respect of that operation attributable to the owners of the Group are reclassified to profit or loss.

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

**[500100] Notes - Subclassification and notes on income and expenses****Miscellaneous other operating revenues [Table]**

..(1)

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

Miscellaneous other operating revenues [Axis]	Column 1		Column 2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other operating revenues [Abstract]				
Other operating revenues [Abstract]				
Miscellaneous other operating revenues	68.91	89.24	30.6	49
Miscellaneous other operating revenues [Abstract]				
Miscellaneous other operating revenues [LineItems]				
Description of miscellaneous other operating revenues	Scrap sales	Scrap sales	Export incentives	Export incentives
Miscellaneous other operating revenues	68.91	89.24	30.6	49

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
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	13,362.19	13,032.76
Revenue from sale of services	182.98	171.51
Other operating revenues	99.51	138.24
Other operating revenues	99.51	138.24
Total revenue from operations other than finance company	13,644.68	13,342.51
Total revenue from operations	13,644.68	13,342.51
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	99.51	138.24
Total other operating revenues	99.51	138.24
Total other operating revenues	99.51	138.24
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	99.51	138.24
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	11.46	0.71
Interest on current debt securities	0	19.62
Interest on other current investments	10.1	11.07
Total interest income on current investments	21.56	31.4
Total interest income	21.56	31.4
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current mutual funds	0.18	6.82
Total dividend income current investments	0.18	6.82
Dividend income non-current investments [Abstract]		
Dividend income non-current equity securities	0.2	0.2
Total dividend income non-current investments	0.2	0.2
Total dividend income	0.38	7.02
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of non-current investments	13.1	17.09
Total net gain/loss on sale of investments	13.1	17.09
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Net gain (loss) on foreign currency translation	36.61	2.41
Total net gain/loss on foreign currency fluctuations treated as other income	36.61	2.41
Surplus on disposal, discard, demolition and destruction of depreciable property, plant and equipment	1.98	6.45
Interest on income tax refund	2.56	0
Excess provisions written back	10.4	5.28
Miscellaneous other non-operating income	(A) 70	(B) 30.46
Total other non-operating income	121.55	44.6
Total other income	156.59	100.11
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Interest expense non-current loans, banks	59.83	89.05
Total interest expense non-current loans	59.83	89.05
Interest expense current loans [Abstract]		
Interest expense current loans, banks	194.53	154.56
Total interest expense current loans	194.53	154.56
Other interest charges	(C) 21.78	0
Total interest expense	276.14	243.61
Other borrowing costs	34.43	25.87
Total finance costs	310.57	269.48
Employee benefit expense [Abstract]		
Salaries and wages	1,882.09	1,680.3
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		

Salary to directors	72.32	70.04
Total remuneration to directors	72.32	70.04
Total managerial remuneration	72.32	70.04
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	151.52	156.5
Total contribution to provident and other funds	151.52	156.5
Staff welfare expense	87.07	100.24
Total employee benefit expense	2,193	2,007.08
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	298.28	242.9
Amortisation expense	31.53	40.05
Total depreciation, depletion and amortisation expense	329.81	282.95
Breakup of other expenses [Abstract]		
Disclosure of notes on other expenses explanatory [TextBlock]	Textual information (56) [See below]	
Consumption of stores and spare parts	152.16	146.3
Power and fuel	153.04	154.2
Rent	75.57	114.8
Repairs to building	22.03	16.26
Repairs to machinery	66.01	56.25
Insurance	31.93	27.7
Rates and taxes excluding taxes on income [Abstract]		
Cost taxes other levies by government local authorities	70.1	73.1
Total rates and taxes excluding taxes on income	70.1	73.1
Telephone postage	36.56	40.7
Printing stationery	19.79	16.47
Travelling conveyance	247.55	233.55
Legal professional charges	198.54	166.2
Vehicle running expenses	14.02	15.59
Directors sitting fees	0	0
Donations subscriptions	0.05	0.04
Advertising promotional expenses	144.19	126.06
Commission paid other selling agents	52.87	29.09
Cost repairs maintenance other assets	69.77	71.91
Cost transportation [Abstract]		
Cost freight	295.88	264.57
Total cost transportation	295.88	264.57
Cost technical services	(D) 45.49	(E) 48.59
Net provisions charged [Abstract]		
Other provisions created	(F) 140.32	(G) 109.64
Total net provisions charged	140.32	109.64
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]		
Other claims contracts	(H) 552.44	(I) 456.58
Total contract cost	552.44	456.58
Payments to auditor [Abstract]		
Payment for audit services	11.69	9.92
Payment for other services	3.48	0.79
Payment for reimbursement of expenses	0.72	0.91
Total payments to auditor	15.89	11.62
CSR expenditure	18.21	10.61
Miscellaneous expenses	149.14	149.48
Total other expenses	2,571.55	2,339.31
Current tax [Abstract]		
Current tax pertaining to previous years	0.43	-2.93
Current tax pertaining to current year	127.34	175.81
Total current tax	127.77	172.88

**Footnotes**

- (A) Includes Share of (losses) of joint ventures Rs. -3.93 M  
 (B) Includes Share of (losses) of joint ventures Rs. -8.54M  
 (C) Interest on lease liabilities  
 (D) Quality analysis and certification expenses  
 (E) Quality analysis and certification expenses  
 (F) Provision for Impairment on financial assets Rs. 79.71 M and Provision for doubtful trade receivables (net)  
 (G) Provision for doubtful trade receivables (net)  
 (H) Contract manufacturing and erection expenses  
 (I) Contract manufacturing and erection expenses

**Textual information (56)****Disclosure of notes on other expenses explanatory [Text Block]**

Miscellaneous expenses	CY		PY	
Amortisation expenses of leasehold land	0		1.59	
Bad trade receivables written off	51.61		104.35	
(Less) : Charged against provision for trade receivables	-44.52	7.09	-103.69	0.66
Slow moving inventories written off	16.9		9.21	
(Less) : Charged against provision for Slow moving inventories	-1.28	15.61	-9.21	0
Charge for slow moving inventories	6.99		33.11	
Bank charges	44		38.5	
Miscellaneous expenses	138.92		154.85	
Less: Capitalised with tools, jigs, dies and fittings	-63.48		-79.23	
Total Miscellaneous expenses	149.13		149.48	

**[613200] Notes - Cash flow statement**

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of cash flow statement [TextBlock]	The above statement of cash flow has been prepared under the "indirect method" as set out in IAS-7 - "Statement of cash flow".		
Cash and cash equivalents cash flow statement	522.48	221.94	260.12
Cash and cash equivalents	522.48	221.94	
Income taxes paid (refund), classified as operating activities	178.35	146.16	
Total income taxes paid (refund)	178.35	146.16	

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

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Additional information on profit and loss account explanatory [TextBlock]	Textual information (57) [See below]	
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	-11.51	-2.42
Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss	-1.53	1.66
Total aggregated income tax relating to components of other comprehensive income	-13.04	-0.76
Changes in inventories of finished goods	-276.48	-191.57
Changes in inventories of work-in-progress	-148.9	69.11
Changes in inventories of stock-in-trade	-102.13	-9.33
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-527.51	-131.79
Exceptional items before tax	-3.93	-8.54
Total exceptional items	-3.93	-8.54
Details of nature of exceptional items	Share of (losses) of joint ventures	Share of (losses) of joint ventures
Domestic sale manufactured goods	10,142.22	10,506.25
Domestic sale traded goods	623.37	298.45
Total domestic turnover goods, gross	10,765.59	10,804.7
Export sale manufactured goods	2,559.81	2,127.54
Export sale traded goods	36.79	100.52
Total export turnover goods, gross	2,596.6	2,228.06
Total revenue from sale of products	13,362.19	13,032.76
Domestic revenue services	182.98	171.51
Total revenue from sale of services	182.98	171.51
Expenditure on corporate social responsibility activities as per guidelines	18.21	10.61
Gross value of transaction with related parties	324.92	249.21
Bad debts of related parties	0	0

## Textual information (57)

**Additional information on profit and loss account explanatory [Text Block]****Note 49 - Disclosures w.r.t. Revenue from Contracts with Customers under Ind AS 115****(i) Contract balances**

The following table presents the information of trade receivables / unbilled revenue and contract liabilities arising out of contract with customers under Ind AS 115.

Particulars	March 31, 2020
(a) Trade receivables (refer Note 8)	
Trade receivable with respect to revenue from contracts with customers	
From related parties (refer Note 41)	34.39
From others	5,014.08
Less: Allowance for doubtful debts	(208.77)
Total trade receivables	4,839.70
(b) Unbilled revenue (refer Note 9(b))	22.30
(c) Contract liabilities (refer Note 22)	309.50
Unbilled revenue (refer Note 9(b))	
Particulars	March 31, 2020
Opening balance as on April 1, 2019	22.59
Increase during the year	22.30
Billed during the year	(22.59)
Closing balance as on March 31, 2020	22.30
Analysed as :	
Current	22.30
Non-current	-
Total	22.30
Contract liabilities (refer Note 22(b))	
Particulars	March 31, 2020
Opening balance as on April 1, 2019	273.26
Revenue recognised during the year	(128.21)
Increase in customer advances during the year	182.03
Increase in unearned income during the year	(17.58)
Closing balance as on March 31, 2020*	309.50
Analysed as :	



Current	309.50
Non-current	-
Total	309.50

\*Management expects that the entire transaction price allocated to the unsatisfied contracts as at the end of the reporting period will be recognised as revenue during the next reporting period.

## [611200] Notes - Fair value measurement

### Disclosure of fair value measurement of assets [Table]

..(1)

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

Measurement [Axis]	At fair value [Member]			
Classes of assets [Axis]	Other equity securities [Member]			
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			Level 3 of fair value hierarchy [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0.03	0.07	0.1	0.4
Nature of other assets	Investment in equity instruments at FVTPL	Investment in equity instruments at FVTPL		Investment in equity instruments at FVTPL
Description of valuation techniques used in fair value measurement, assets	As per Note	As per Note		As per Note
Description of inputs used in fair value measurement, assets	As per Note	As per Note		As per Note
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	-0.04	-0.03		0
Total increase (decrease) in fair value measurement, assets	-0.04	-0.03		0
Assets at end of period	0.03	0.07	0.1	0.4
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	As per Note	As per Note		As per Note
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	As per Note	As per Note		As per Note
Nature of other assets	Investment in equity instruments at FVTPL	Investment in equity instruments at FVTPL		Investment in equity instruments at FVTPL

## Disclosure of fair value measurement of assets [Table]

..(2)

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

Measurement [Axis]	At fair value [Member]			
Classes of assets [Axis]	Other equity securities [Member]		Other assets [Member]	
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]		Level 1 of fair value hierarchy [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0.4	0.4	0	436.32
Nature of other assets	Investment in equity instruments at FVTPL		Investment in units of Mutual funds at FVTPL	Investment in units of Mutual funds at FVTPL
Description of valuation techniques used in fair value measurement, assets	As per Note		As per Note	As per Note
Description of inputs used in fair value measurement, assets	As per Note		As per Note	As per Note
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	0		-436.32	187.77
Total increase (decrease) in fair value measurement, assets	0		-436.32	187.77
Assets at end of period	0.4	0.4	0	436.32
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	As per Note		As per Note	As per Note
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	As per Note		As per Note	As per Note
Nature of other assets	Investment in equity instruments at FVTPL		Investment in units of Mutual funds at FVTPL	Investment in units of Mutual funds at FVTPL

## Disclosure of fair value measurement of assets [Table]

..(3)

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

Measurement [Axis]	At fair value [Member]			
Classes of assets [Axis]	Other assets [Member]	Other assets 1 [Member]		
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]	Level 1 of fair value hierarchy [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	248.55	0	436.32	248.55
Nature of other assets		Investment in units of Mutual funds at FVTPL	Investment in units of Mutual funds at FVTPL	
Description of valuation techniques used in fair value measurement, assets		As per Note	As per Note	
Description of inputs used in fair value measurement, assets		As per Note	As per Note	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets		-436.32	187.77	
Total increase (decrease) in fair value measurement, assets		-436.32	187.77	
Assets at end of period	248.55	0	436.32	248.55
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		As per Note	As per Note	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		As per Note	As per Note	
Nature of other assets		Investment in units of Mutual funds at FVTPL	Investment in units of Mutual funds at FVTPL	

## Disclosure of fair value measurement of assets [Table]

..(4)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other equity securities [Member]			
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			Level 3 of fair value hierarchy [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0.03	0.07	0.1	0.4
Nature of other assets	Investment in equity instruments at FVTPL	Investment in equity instruments at FVTPL		Investment in equity instruments at FVTPL
Description of valuation techniques used in fair value measurement, assets	As per Note	As per Note		As per Note
Description of inputs used in fair value measurement, assets	As per Note	As per Note		As per Note
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	-0.04	-0.03		0
Total increase (decrease) in fair value measurement, assets	-0.04	-0.03		0
Assets at end of period	0.03	0.07	0.1	0.4
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	As per Note	As per Note		As per Note
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	As per Note	As per Note		As per Note
Nature of other assets	Investment in equity instruments at FVTPL	Investment in equity instruments at FVTPL		Investment in equity instruments at FVTPL

## Disclosure of fair value measurement of assets [Table]

..(5)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other equity securities [Member]		Other assets [Member]	
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]		Level 1 of fair value hierarchy [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0.4	0.4	0	436.32
Nature of other assets	Investment in equity instruments at FVTPL		Investment in units of Mutual funds at FVTPL	Investment in units of Mutual funds at FVTPL
Description of valuation techniques used in fair value measurement, assets	As per Note		As per Note	As per Note
Description of inputs used in fair value measurement, assets	As per Note		As per Note	As per Note
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	0		-436.32	187.77
Total increase (decrease) in fair value measurement, assets	0		-436.32	187.77
Assets at end of period	0.4	0.4	0	436.32
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	As per Note		As per Note	As per Note
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	As per Note		As per Note	As per Note
Nature of other assets	Investment in equity instruments at FVTPL		Investment in units of Mutual funds at FVTPL	Investment in units of Mutual funds at FVTPL

## Disclosure of fair value measurement of assets [Table]

..(6)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets [Member]	Other assets 1 [Member]		
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]	Level 1 of fair value hierarchy [Member]		
	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	248.55	0	436.32	248.55
Nature of other assets		Investment in units of Mutual funds at FVTPL	Investment in units of Mutual funds at FVTPL	
Description of valuation techniques used in fair value measurement, assets		As per Note	As per Note	
Description of inputs used in fair value measurement, assets		As per Note	As per Note	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets		-436.32	187.77	
Total increase (decrease) in fair value measurement, assets		-436.32	187.77	
Assets at end of period	248.55	0	436.32	248.55
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		As per Note	As per Note	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		As per Note	As per Note	
Nature of other assets		Investment in units of Mutual funds at FVTPL	Investment in units of Mutual funds at FVTPL	

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of fair value measurement [TextBlock]	Textual information (58) [See below]	
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		

## Textual information (58)

## Disclosure of fair value measurement [Text Block]

The following table presents fair value hierarchy of financial assets measured at fair value on a recurring basis:

Particulars	Level 1	Level 2	Level 3	Total
As at Mar 31, 2020				
Financial Assets				
Investment in equity instruments at FVTPL	0.03	-	0.40	0.43
Investment in units of Mutual funds at FVTPL	-	-	-	-
Total Financial assets	0.03	-	0.40	0.43
As at Mar 31, 2019				
Financial Assets				
Investment in equity instruments at FVTPL	0.07	-	0.40	0.47
Investment in units of Mutual funds at FVTPL	436.32	-	-	436.32
Total Financial assets	436.39	-	0.40	436.79

During the year ended March 31, 2020, there were no transfers between Level 1 and Level 2 fair value measurements, and no transfers in to and out of Level 3 fair value measurements.

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

Level 2 inputs other than quoted prices included within level 1 that are observable for the assets or liability, either directly or indirectly.

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

**[613300] Notes - Operating segments****Disclosure of geographical areas [Table]**

..(1)

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

Geographical areas [Axis]	Geographical areas [Member]		Country of domicile [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Revenue from external customers	13,644.68	13,342.51	10,500.31	10,302.61
Disclosure of geographical areas [Abstract]				
Disclosure of geographical areas [Line items]				
Country of domicile or foreign country	Total	Total	INDIA	INDIA
Revenue from external customers	13,644.68	13,342.51	10,500.31	10,302.61
Non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets, and rights arising under insurance contracts	2,961.3	2,759.25	2,404.48	2,248.95
Revenue from external customers	13,644.68	13,342.51	10,500.31	10,302.61

**Disclosure of geographical areas [Table]**

..(2)

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

Geographical areas [Axis]	Foreign countries [Member]		Foreign country 1 [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Revenue from external customers	3,144.37	3,039.9	3,144.37	3,039.9
Disclosure of geographical areas [Abstract]				
Disclosure of geographical areas [Line items]				
Country of domicile or foreign country	Other countries	Other countries	Other countries	Other countries
Revenue from external customers	3,144.37	3,039.9	3,144.37	3,039.9
Non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets, and rights arising under insurance contracts	556.82	510.3	556.82	510.3
Revenue from external customers	3,144.37	3,039.9	3,144.37	3,039.9

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of entity's operating segments [TextBlock]	Textual information (59) [See below]	
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of products and services [TextBlock]		
Disclosure of geographical areas [TextBlock]		
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No



## Textual information (59)

## Disclosure of entity's operating segments [Text Block]

Note 46 -  
Segment  
Reporting

The Group was set-up with the object of, inter alia, carry on the manufacturing business of electrical switchgears, switchgear accessories, electrical and electronic control panels, switchboards, bus ducts, bus trunkings and its allied products. This is the only activity performed and is thus also the main source of risks and returns. The Group's segments as reviewed by the Chief Operating Decision Maker (CODM) does not result in to identification of different ways / sources in to which they see the performance of the Group.

## Disclosure under Geographical segments:

The Group operates in six principal geographical areas - India (Country and domicile), China, Dubai (UAE), Netherlands, United Kingdom and Belgium. The Group's revenue from operations from external customers by location of operations and information about its non-current assets by location of assets are detailed below.

Particulars	Revenue from external customers		Non-current assets*	
	For the year ended March 31, 2020	For the year ended March 31, 2019	As at March 31, 2020	As at March 31, 2019
India	10,500.31	10,302.61	2,404.48	2,248.95
Other countries	3,144.37	3,039.90	556.82	510.30
	13,644.68	13,342.51	2,961.30	2,759.25

\* Non current assets doesn't include financial assets and deferred assets.

**[610700] Notes - Business combinations**

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of business combinations [TextBlock]	Textual information (60) [See below]	
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

**Textual information (60)****Disclosure of business combinations [Text Block]****Business combinations**

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

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

When the group acquires a business, it assesses the financial assets and liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date. "

**[611500] Notes - Interests in other entities****Disclosure of details of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	Column 1		Column 2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	EON TELESYSTEMS PRIVATE LIMITED	EON TELESYSTEMS PRIVATE LIMITED	C&S (Nantong) Electric Limited	C&S (Nantong) Electric Limited
Principal place of business of subsidiary	INDIA	INDIA	CHINA	CHINA
Country of incorporation or residence of subsidiary	INDIA	INDIA	CHINA	CHINA
CIN of subsidiary company	U72300DL2008PTC184889	U72300DL2008PTC184889		
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes	Yes	No	No
SRN of filing of balance sheet by subsidiary	R69224749	R06593024		
Reason if no filing has been made by subsidiary			Not Applicable	Not Applicable
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2019	01/04/2018	01/04/2019	01/04/2018
End date of accounting period of subsidiary	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	CNY	CNY
Exchange rate as applicable for subsidiary	NA	NA	10.62	10.29
Share capital of subsidiary	0.1	0.1	124.9	124.9
Reserves and surplus of subsidiary	-1.95	-1.92	-57.97	-49.48
Total assets of subsidiary	0.09	0.12	223.77	155.66
Total liabilities of subsidiary	1.95	1.93	156.84	80.24
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	0	0	367.8	286.65
Profit before tax of subsidiary	-0.04	-0.05	-9.43	-19.58
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-0.04	-0.05	-9.43	-19.58
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	EON TELESYSTEMS PRIVATE LIMITED	EON TELESYSTEMS PRIVATE LIMITED	C&S (Nantong) Electric Limited	C&S (Nantong) Electric Limited
Principal place of business of subsidiary	INDIA	INDIA	CHINA	CHINA
Country of incorporation or residence of subsidiary	INDIA	INDIA	CHINA	CHINA
CIN of subsidiary company	U72300DL2008PTC184889	U72300DL2008PTC184889		

## Disclosure of details of subsidiaries [Table]

..(2)

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

Subsidiaries [Axis]	Column 3		Column 4	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	C&S Electric U.K. Limited	C&S Electric U.K. Limited	C&S Electric International B.V.	C&S Electric International B.V.
Principal place of business of subsidiary	UNITED KINGDOM	UNITED KINGDOM	NETHERLANDS	NETHERLANDS
Country of incorporation or residence of subsidiary	UNITED KINGDOM	UNITED KINGDOM	NETHERLANDS	NETHERLANDS
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2019	01/04/2018	01/04/2019	01/04/2018
End date of accounting period of subsidiary	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	GBP	GBP	EUR	EUR
Exchange rate as applicable for subsidiary	93.55	90.15	83.08	77.6
Share capital of subsidiary	6.69	2.3	789.37	789.37
Reserves and surplus of subsidiary	-5.13	-2.15	-890.64	-716.86
Total assets of subsidiary	14.49	3.95	1,576.54	1,285.35
Total liabilities of subsidiary	12.93	3.8	1,677.81	1,212.84
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	24.12	20.39	1,268.79	1,070.9
Profit before tax of subsidiary	-3.1	-2.88	-165.76	-254.7
Provision for tax of subsidiary	0	0	0	0
Profit after tax of subsidiary	-3.1	-2.88	-165.76	-254.7
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	C&S Electric U.K. Limited	C&S Electric U.K. Limited	C&S Electric International B.V.	C&S Electric International B.V.
Principal place of business of subsidiary	UNITED KINGDOM	UNITED KINGDOM	NETHERLANDS	NETHERLANDS
Country of incorporation or residence of subsidiary	UNITED KINGDOM	UNITED KINGDOM	NETHERLANDS	NETHERLANDS

## Disclosure of details of subsidiaries [Table]

..(3)

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

Subsidiaries [Axis]	Column 5	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	Eta-com Middle East (FZE)	Eta-com Middle East (FZE)
Principal place of business of subsidiary	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES
Country of incorporation or residence of subsidiary	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No
Reason if no filing has been made by subsidiary	Not Applicable	Not Applicable
Whether financial year of subsidiary different from financial year of holding company	No	No
Financial year of subsidiary [Abstract]		
Start date of accounting period of subsidiary	01/04/2019	01/04/2018
End date of accounting period of subsidiary	31/03/2020	31/03/2019
Percentage of shareholding in subsidiary	100.00%	100.00%
Key information about subsidiary [Abstract]		
Reporting currency of subsidiary	AED	AED
Exchange rate as applicable for subsidiary	20.51	18.83
Share capital of subsidiary	0	3.85
Reserves and surplus of subsidiary	0	4.59
Total assets of subsidiary	0	10.18
Total liabilities of subsidiary	0	1.74
Investment of subsidiary	0	0
Turnover of subsidiary	1.68	6.94
Profit before tax of subsidiary	-12.31	-5.9
Provision for tax of subsidiary	0	0
Profit after tax of subsidiary	-12.31	-5.9
Proposed dividend of subsidiary	0	0
Name of subsidiary	Eta-com Middle East (FZE)	Eta-com Middle East (FZE)
Principal place of business of subsidiary	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES
Country of incorporation or residence of subsidiary	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES

## Disclosure of joint ventures [Table]

..(1)

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

Joint ventures [Axis]	Column 1		Column 2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Latest audited balance sheet date	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Disclosure of joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	C&S HIMOINSA PRIVATE LIMITED	C&S HIMOINSA PRIVATE LIMITED	TC Electric Controls LLC	TC Electric controls LLC
Description of nature of entity's relationship with joint venture	jointly controlled entities	jointly controlled entities	jointly controlled entities	jointly controlled entities
Principal place of business of joint venture	INDIA	INDIA	UNITED STATES	UNITED STATES
Country of incorporation of joint venture	INDIA	INDIA	UNITED STATES	UNITED STATES
CIN of joint venture	U31103DL2006PTC149585	U31103DL2006PTC149585		
Latest audited balance sheet date	31/03/2020	31/03/2019	31/03/2020	31/03/2019
Whether joint venture has been considered in consolidation	Yes	Yes	Yes	Yes
Proportion of ownership interest in joint venture	50.00%	50.00%	50.00%	50.00%
Proportion of voting rights held in joint venture	50.00%	50.00%	50.00%	50.00%

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	[pure] 5	[pure] 5
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	Yes	Yes
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

**[613400] Notes - Consolidated Financial Statements****Disclosure of details of subsidiaries [Table]**

..(1)

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

<b>Subsidiaries [Axis]</b>	<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>
	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of details of subsidiaries [Abstract]				
Disclosure of details of subsidiaries [LineItems]				
Name of subsidiary consolidated	EON Telesystems Private Limited	Eta-com Middle East (FZE) (upto February 28, 2020)	C&S (Nantong) Electric Limited	C&S Electric U.K. Limited
Principal place of business of subsidiary consolidated	INDIA	UNITED ARAB EMIRATES	CHINA	UNITED KINGDOM
Country of incorporation or residence of subsidiary consolidated	INDIA	UNITED ARAB EMIRATES	CHINA	UNITED KINGDOM
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2020	31/03/2020	31/03/2020	31/03/2020
Description of reason why using different reporting date or period for subsidiary consolidated	NA	NA	NA	NA
Proportion of ownership interest in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%	100.00%	100.00%	100.00%

**Disclosure of details of subsidiaries [Table]**

..(2)

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

Subsidiaries [Axis]	Column 5
	01/04/2019 to 31/03/2020
Disclosure of details of subsidiaries [Abstract]	
Disclosure of details of subsidiaries [LineItems]	
Name of subsidiary consolidated	C&S Electric International B.V.
Principal place of business of subsidiary consolidated	Netherlands
Country of incorporation or residence of subsidiary consolidated	Netherlands
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2020
Description of reason why using different reporting date or period for subsidiary consolidated	NA
Proportion of ownership interest in subsidiary consolidated	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%

**Disclosure of details of entities consolidated [Table]**

..(1)

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

Entities consolidated [Axis]	Column 1	Column 2	Column 3	Column 4
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	EON Telesystems Private Limited	Eta-com Middle East (FZE) (upto Feburary 28, 2020)	C&S (Nantong) Electric Limited	C&S Electric U.K. Limited
Type of entity consolidated	Indian Subsidiary	Foreign Subsidiary	Foreign Subsidiary	Foreign Subsidiary

**Disclosure of details of entities consolidated [Table]**

..(2)

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

Entities consolidated [Axis]	Column 5	Column 6	Column 7	Column 8
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	C&S Electric International B.V.	Eta-Com B.V.	Eta Bim NV	Eta-Com B NV
Type of entity consolidated	Foreign Subsidiary	Foreign Subsidiary	Foreign Subsidiary	Foreign Subsidiary

**Disclosure of details of entities consolidated [Table]**

..(3)

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

Entities consolidated [Axis]	Column 9	Column 10	Column 11	Column 12
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Disclosure of additional information consolidated financial statements [Abstract]				
Disclosure of additional information consolidated financial statements [Line items]				
Name of entity consolidated	Eta - Com Deutschland GmbH	Eta-Com UK Preedcrete Limited	Eta-com Middle East (FZE)*	C&S Himoina Private Limited
Type of entity consolidated	Foreign Subsidiary	Foreign Subsidiary	Foreign Subsidiary	Indian Joint Venture

**Disclosure of details of entities consolidated [Table]**

..(4)

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

Entities consolidated [Axis]	Column 13
	<b>01/04/2019 to 31/03/2020</b>
Disclosure of additional information consolidated financial statements [Abstract]	
Disclosure of additional information consolidated financial statements [Line items]	
Name of entity consolidated	TC Electric Controls LLC
Type of entity consolidated	Foreign Joint Venture

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

	<b>01/04/2019 to 31/03/2020</b>
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	Textual information (61) [See below]
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	



## Textual information (61)

### Disclosure of notes on consolidated financial statements explanatory [Text Block]

#### Note 1.5 - Principles of consolidation

- (i) The Consolidated Financial Statements relate to C&S Electric Limited (“the Company”) and its subsidiaries (collectively referred to as “Group”) which have been prepared in accordance with the Indian Accounting Standards (Ind AS).
- (ii) The financial statements of the group and its subsidiaries have been combined on line-by-line basis by adding the book values of like items of assets, liabilities, income and expenses, after eliminating intra-group balances and intra-group transactions resulting in unrealised profits or losses (excluding amounts capitalised). Interests in jointly controlled entity are consolidated under equity method, which means that the Group’s share in the jointly controlled entities in profits / (losses) is consolidated.
- (iii) The excess of cost of investments in the subsidiaries over the group’s portion of equity of the subsidiaries, at the date on which investments are made, is recognised in the financial statements as Goodwill.
- (iv) The excess of group’s portion of equity of the subsidiaries over the cost of the investments by the Company, at the date on which investments are made is treated as a Capital Reserve.
- (v) The consolidated financial statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances. When necessary, adjustments are made to the consolidated financial statements of subsidiaries to bring their accounting policies into line with the Group’s accounting policies.
- (vi) Figures pertaining to the subsidiaries and the interests in jointly controlled entity have been reclassified wherever necessary to bring them in line with the group’s financial statements.
- (vii) Subsidiaries:

The Group’s financial statements comprise figures aggregated for the group and its subsidiaries. Subsidiaries are entities in which the group owns, either directly or indirectly, more than half of the shares with voting rights or where the group has a controlling influence on the basis of agreements. Subsidiaries are included in the Consolidated financial statements from the point in time at which the controlling influence is transferred to the Group and are no longer included in the Consolidated financial statements from the point in time at which the controlling influence ceases. The controlling influence is usually transferred at the date of acquisition.

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

Name	Country of incorporation	Proportion of ownership interest	
		March 31, 2020	March 31, 2019
EON Telesystems Private Limited	India	100%	100%
Eta-com Middle East (FZE) (upto Feburary 28, 2020)	UAE	-	100%
C&S (Nantong) Electric Limited	China	100%	100%
C&S Electric U.K. Limited (w.e.f. October 31, 2017)	England	100%	100%
C&S Electric International B.V.	Netherlands	100%	100%

Eta-Com B.V. *	Netherlands	100%	100%
Eta Bim NV *	Belgium	100%	100%
Eta-Com B NV *	Belgium	100%	100%
Eta-Com Deutschland GmbH *	Germany	100%	100%
Eta-Com UK Preedcrete Limited *	England	100%	100%
Eta-com Middle East (FZE)*	UAE	100%	-
* Subsidiary of C&S Electric International B.V.			

## (viii) Joint ventures:

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

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

Name	Country of incorporation	Shareholding	
		March 31, 2020	March 31, 2019
C&S Himoinsa Private Limited	India	50%	50%
TC Electric Controls LLC	USA	50%	50%
RS Components & Controls (India) Limited	India	0.55%	0.55%

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

Note 53 -  
Additional  
information  
as required  
by  
Paragraph 2  
of the  
General  
Instruction  
for  
Preparation  
of

Consolidated  
Financial  
Statements  
to Schedule

III to the Companies Act, 2013									
Name of the Entity in the Group	Net assets, i.e. total assets minus total liabilities		Share in profit or loss		Share in other comprehensive income		Share in total comprehensive income		Amount in Rs
	As % of Consolidated net assets	Amount	As % of Consolidated profit or loss	Amount	As % of Consolidated other comprehensive income	Amount	As % of Consolidated total comprehensive income	Amount	
Parent	109.01%	4,931.54	11.80%	21.23	88.20%	(21.42)	-0.12%	(0.12)	
Subsidiaries									
Indian									
EON Telesystems Private Limited	-0.04%	(1.85)	-0.02%	(0.04)	0.00%	-	-0.03%	(0.01)	
Foreign									
C&S Electric International B.V. *	-2.22%	(100.58)	-92.18%	(165.76)	16.16%	(3.92)	-109.31%	(165.76)	
C&S (Nantong) Electric Limited	1.48%	66.93	-5.25%	(9.43)	-3.91%	0.95	-5.46%	(8.48)	
Eta-com Middle East (FZE)	0.00%	-	-6.84%	(12.31)	0.00%	-	-7.93%	(12.31)	
C&S Electric U.K. Limited	0.03%	1.56	-1.72%	(3.10)	-0.49%	0.12	-1.92%	(2.98)	
Adjustment arising out of consolidation	-8.26%	(373.87)	194.21%	349.23	0.04%	(0.01)	224.77%	349.23	
	100%	4,523.73	100%	179.82	100%	(24.29)	100%	159.87	
Joint ventures (Investment as per the equity method)									
Indian									
C&S Himoinsa Private Limited				0.74		(0.30)		0.44	
RS									

Components & Controls (India) Limited				
Foreign TC Electric Controls LLC		(4.67)	-	(4.67)
Total	4,523.73	175.89	(24.58)	15.04

### [611400] Notes - Separate financial statements

#### Disclosure of subsidiaries [Table]

..(1)

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

Subsidiaries [Axis]	Column 1		Column 2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	EON TELESYSTEMS PRIVATE LIMITED	EON TELESYSTEMS PRIVATE LIMITED	C&S (Nantong) Electric Limited	C&S (Nantong) Electric Limited
CIN of subsidiary company	U72300DL2008PTC184889	U72300DL2008PTC184889		
Principal place of business of subsidiary	INDIA	INDIA	CHINA	CHINA
Country of incorporation or residence of subsidiary	INDIA	INDIA	CHINA	CHINA
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

#### Disclosure of subsidiaries [Table]

..(2)

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

Subsidiaries [Axis]	Column 3		Column 4	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	C&S Electric U.K. Limited	C&S Electric U.K. Limited	C&S Electric International B.V.	C&S Electric International B.V.
Principal place of business of subsidiary	UNITED KINGDOM	UNITED KINGDOM	NETHERLANDS	NETHERLANDS
Country of incorporation or residence of subsidiary	UNITED KINGDOM	UNITED KINGDOM	NETHERLANDS	NETHERLANDS
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

#### Disclosure of subsidiaries [Table]

..(3)

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

Subsidiaries [Axis]	Column 5	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	Eta-com Middle East (FZE)	Eta-com Middle East (FZE)
Principal place of business of subsidiary	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES
Country of incorporation or residence of subsidiary	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES
Proportion of ownership interest in subsidiary	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%

## Disclosure of joint ventures [Table]

..(1)

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

Joint ventures [Axis]	Column 1		Column 2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	C&S HIMOINSA PRIVATE LIMITED	C&S HIMOINSA PRIVATE LIMITED	TC Electric Controls LLC	TC Electric controls LLC
CIN of joint venture	U31103DL2006PTC149585	U31103DL2006PTC149585		
Principal place of business of joint venture	INDIA	INDIA	UNITED STATES	UNITED STATES
Country of incorporation of joint venture	INDIA	INDIA	UNITED STATES	UNITED STATES
Proportion of ownership interest in joint venture	50.00%	50.00%	50.00%	50.00%
Proportion of voting rights held in joint venture	50.00%	50.00%	50.00%	50.00%

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of separate financial statements [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Method used to account for investments in subsidiaries	Equity Method	Equity Method
Method used to account for investments in joint ventures	Equity Method	Equity Method

**[610800] Notes - Related party****Disclosure of transactions between related parties [Table]**

..(1)

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

Categories of related parties [Axis]	Joint ventures where entity is venturer [Member]			
Related party [Axis]	Column 1		Column 2	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	C&S HIMOINSA PRIVATE LIMITED	C&S HIMOINSA PRIVATE LIMITED	R S COMPONENTS AND CONTROLS (INDIA) LIMITED	R S COMPONENTS AND CONTROLS (INDIA) LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U31103DL2006PTC149585	U31103DL2006PTC149585	U74899DL1994PLC058105	U74899DL1994PLC058105
Description of nature of transactions with related party	Joint Venture	Joint Venture	Joint Venture	Joint Venture
Related party transactions [Abstract]				
Purchases of goods related party transactions	7.07	3.69	17.75	2.66
Revenue from sale of goods related party transactions	0.16	0.12		
Purchases of property and other assets, related party transactions	0	0.42		
Other related party transactions income	(A) 4.17	(B) 1.42	(C) 12.16	(D) 9.92
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	20.39	2.3	18.05	1.77
Amounts receivable related party transactions	(E) 1.37	(F) 0.03	(G) 3.93	(H) 2.06

**Footnotes**

(A) Expenses recovered / received

(B) Expenses recovered / received

(C) Dividend, Expenses recovered / received and Commission / Interest income

(D) Dividend, Expenses recovered / received and Commission / Interest income

(E) Receivables / advances

(F) Receivables / advances

(G) Receivables / advances

(H) Receivables / advances

**Disclosure of transactions between related parties [Table]**

..(2)

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

Categories of related parties [Axis]	Joint ventures where entity is venturer [Member]		Key management personnel of entity or parent [Member]	
Related party [Axis]	Column 3		Column 4	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	TC Electric Controls LLC	TC Electric Controls LLC	Mr. R. N. Khanna	Mr. R. N. Khanna
Country of incorporation or residence of related party			INDIA	INDIA
Permanent account number of related party			AAIPK4779Q	AAIPK4779Q
Description of nature of transactions with related party	Joint Venture	Joint Venture	Key Managerial Personnel	Key Managerial Personnel
Related party transactions [Abstract]				
Revenue from sale of goods related party transactions	45.3	51.18		
Other related party transactions expense	(A) 0.23	0	(B) 12.85	(C) 12.84
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			0.5	0.5
Amounts receivable related party transactions	(D) 29.09	(E) 30.03		

**Footnotes**

- (A) Expenses reimbursed / incurred  
 (B) Managerial Remuneration  
 (C) Managerial Remuneration  
 (D) Receivables / advances  
 (E) Receivables / advances

**Disclosure of transactions between related parties [Table]**

..(3)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	Column 5		Column 6	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. Ashok Khanna	Mr. Ashok Khanna	Mr. Rishi Khanna	Mr. Rishi Khanna
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAIPK4745Q	AAIPK4745Q	AAIPK7925L	AAIPK7925L
Description of nature of transactions with related party	Key Managerial Personnel	Key Managerial Personnel	Key Managerial Personnel	Key Managerial Personnel
Related party transactions [Abstract]				
Other related party transactions expense	(A) 12.85	(B) 12.84	(C) 10.59	(D) 10.4
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0.5	0.5	0.22	0.23

**Footnotes**

- (A) Managerial Remuneration  
 (B) Managerial Remuneration  
 (C) Managerial Remuneration  
 (D) Managerial Remuneration



**Disclosure of transactions between related parties [Table]**

..(4)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	Column 7		Column 8	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mr. Anuj Khanna	Mr. Anuj Khanna	Mr. Aditya Khanna	Mr. Aditya Khanna
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AMYPK2914R	AMYPK2914R	AAWPK1747L	AAWPK1747L
Description of nature of transactions with related party	Key Managerial Personnel	Key Managerial Personnel	Key Managerial Personnel	Key Managerial Personnel
Related party transactions [Abstract]				
Other related party transactions expense	(A) 10.59	(B) 10.59	(C) 10.83	(D) 11
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0.44	0.44	8.94	0

**Footnotes**

(A) Managerial Remuneration

(B) Managerial Remuneration

(C) Managerial Remuneration

(D) Managerial Remuneration

**Disclosure of transactions between related parties [Table]**

..(5)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	Column 9		Column 21	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Ms. Radhika Kapoor	Ms. Radhika Kapoor	Ms. Priya Khanna	Ms. Priya Khanna
Country of incorporation or residence of related party	INDIA	INDIA		
Permanent account number of related party	AAIPK7927J	AAIPK7927J		
Description of nature of transactions with related party	Key Managerial Personnel	Key Managerial Personnel		
Related party transactions [Abstract]				
Other related party transactions expense	(A) 5.04	(B) 5.04	(C) 9.58	(D) 7.33
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0.21	0.21	0.39	0.37

**Footnotes**

(A) Managerial Remuneration

(B) Managerial Remuneration

(C) Managerial Remuneration

(D) Managerial Remuneration

**Disclosure of transactions between related parties [Table]**

..(6)

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

Categories of related parties [Axis] Related party [Axis]	Other related parties [Member]			
	Column 10		Column 11	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Ms. Kanwal Khanna	Ms. Kanwal Khanna	Ms. Anju Khanna	Ms. Anju Khanna
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAKPK7857P	AAKPK7857P	AUKPK8396D	AUKPK8396D
Description of nature of transactions with related party	Relative of KMP	Relative of KMP	Relative of KMP	Relative of KMP
Related party transactions [Abstract]				
Other related party transactions expense	0	0	0	0

**Disclosure of transactions between related parties [Table]**

..(7)

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

Categories of related parties [Axis] Related party [Axis]	Other related parties [Member]			
	Column 12		Column 13	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	R. N. Khanna & Sons (HUF)	R. N. Khanna & Sons (HUF)	Ashok Khanna & Sons (HUF)	Ashok Khanna & Sons (HUF)
Country of incorporation or residence of related party	INDIA	INDIA		
Permanent account number of related party	AAAHR0904C	AAAHR0904C		
Description of nature of transactions with related party	Enterprises over which Key Managerial Personnel and / or their relatives exercise significant influence	Enterprises over which Key Managerial Personnel and / or their relatives exercise significant influence	Enterprises over which Key Managerial Personnel and / or their relatives exercise significant influence	Enterprises over which Key Managerial Personnel and / or their relatives exercise significant influence
Related party transactions [Abstract]				
Other related party transactions expense	0	0	0	0

**Disclosure of transactions between related parties [Table]**

..(8)

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

Categories of related parties [Axis] Related party [Axis]	Other related parties [Member]			
	Column 14		Column 15	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Controls & Switchgear Contactors Limited	Controls & Switchgear Contactors Limited	Anuj Khanna (HUF)	Anuj Khanna (HUF)
Country of incorporation or residence of related party	INDIA	INDIA		
Permanent account number of related party	AAACT0682J	AAACT0682J		
Description of nature of transactions with related party	Enterprises over which Key Managerial Personnel and / or their relatives exercise significant influence	Enterprises over which Key Managerial Personnel and / or their relatives exercise significant influence	Enterprises over which Key Managerial Personnel and / or their relatives exercise significant influence	Enterprises over which Key Managerial Personnel and / or their relatives exercise significant influence
Related party transactions [Abstract]				
Other related party transactions expense	(A) 11.37	(B) 19.42	0	0

**Footnotes**

(A) Rent paid

(B) Rent paid and Expenses reimbursed / incurred

**Disclosure of transactions between related parties [Table]**

..(9)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	Column 16		Column 17	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Rishi Khanna (HUF)	Rishi Khanna (HUF)	MARGDARSHAK ESTATES PRIVATE LIMITED	MARGDARSHAK ESTATES PRIVATE LIMITED
Country of incorporation or residence of related party			INDIA	INDIA
CIN of related party			U70102DL1990PTC039444	U70102DL1990PTC039444
Description of nature of transactions with related party	Enterprises over which Key Managerial Personnel and / or their relatives exercise significant influence	Enterprises over which Key Managerial Personnel and / or their relatives exercise significant influence	Enterprises over which Key Managerial Personnel and / or their relatives exercise significant influence	Enterprises over which Key Managerial Personnel and / or their relatives exercise significant influence
Related party transactions [Abstract]				
Other related party transactions expense	0	0	0	0

**Disclosure of transactions between related parties [Table]**

..(10)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	Column 18		Column 19	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	RAAS Controls	RAAS Controls	HITKARI INDUSTRIES LIMITED	HITKARI INDUSTRIES LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAAFR0563M	AAAFR0563M		
CIN of related party			L00000HP1994PLC014770	L00000HP1994PLC014770
Description of nature of transactions with related party	Enterprises over which Key Managerial Personnel and / or their relatives exercise significant influence	Enterprises over which Key Managerial Personnel and / or their relatives exercise significant influence	Enterprises over which Key Managerial Personnel and / or their relatives exercise significant influence	Enterprises over which Key Managerial Personnel and / or their relatives exercise significant influence
Related party transactions [Abstract]				
Other related party transactions expense	(A) 12.03	(B) 11.28	0	0

**Footnotes**

(A) Rent paid

(B) Rent paid

**Disclosure of transactions between related parties [Table]**

..(11)

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

Categories of related parties [Axis]	Other related parties [Member]	
Related party [Axis]	Column 20	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	(A) TRIMASTER PRIVATE LIMITED	(B) TRIMASTER PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA
CIN of related party	U31100DL1986PTC025398	U31100DL1986PTC025398
Description of nature of transactions with related party	Enterprises over which Key Managerial Personnel and / or their relatives exercise significant influence	Enterprises over which Key Managerial Personnel and / or their relatives exercise significant influence
Related party transactions [Abstract]		
Other related party transactions expense	0	0

**Footnotes**

(A) Erstwhile Neeru Holdings Private Limited (As on 31.03.2020 - Neeru Holdings Private Limited)

(B) Erstwhile Neeru Holdings Private Limited (As on 31.03.2019 - Neeru Holdings Private Limited)

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of related party [TextBlock]	Textual information (62) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

## Textual information (62)

## Disclosure of related party [Text Block]

Note 41 - Related party disclosures under Accounting Standard Ind AS - 24 "Related Party Disclosures"

- a) Joint Ventures:  
C&S Himoina Private Limited  
RS Components & Controls (India) Limited  
TC Electric Controls LLC
- b) Key Managerial Personnel and their relatives :  
Key Management Personnel  
Mr. R. N. Khanna  
Mr. Ashok Khanna  
Mr. Rishi Khanna  
Mr. Anuj Khanna  
Mr. Aditya Khanna  
Ms. Radhika Kapoor  
Relatives of Key Management Personnel  
Ms. Kanwal Khanna  
Ms. Anju Khanna
- c) Enterprises over which Key Managerial Personnel and / or their relatives exercise significant influence :  
R. N. Khanna & Sons (HUF)  
Ashok Khanna & Sons (HUF)  
Controls & Switchgear Contactors Limited  
Anuj Khanna (HUF)  
Rishi Khanna (HUF)  
Margdarshak Estates Private Limited  
RAAS Controls  
Hitkari Industries Limited  
Neeru Holdings Private Limited

(i) Transactions with related parties :

Particulars	For the year ended March 31, 2020	For the year ended March 31, 2019
Sales		
C&S Himoina Private Limited	0.16	0.12
TC Electric Controls LLC	45.30	51.18
Purchases		
C&S Himoina Private Limited	7.07	3.69
RS Components & Controls (India) Limited	17.75	2.66

Rent paid		
Controls & Switchgear Contactors Limited	11.37	11.40
RAAS Controls	12.03	11.28
Expenses recovered / received		
C&S Himoina Private Limited	4.17	1.42
RS Components & Controls (India) Limited	1.18	1.21
Purchase of property, plant and equipment		
C&S Himoina Private Limited	-	0.42
Commission / Interest income		
RS Components & Controls (India) Limited	10.78	8.51
Dividend income		
RS Components & Controls (India) Limited	0.20	0.20
Expenses reimbursed / incurred		
Controls & Switchgear Contactors Limited	-	8.02
TC Electric Controls LLC	0.23	-
Investments made		
TC Electric Controls LLC	3.56	-
Dividend		
R. N. Khanna & Sons (HUF)	5.49	3.13
Ashok Khanna & Sons (HUF)	6.22	3.54
Neeru Holdings Private Limited	2.26	1.29
Closing balances with related parties :		
Particulars	As at March 31, 2020	As at March 31, 2019
Balance outstanding as at year end		
Receivables / advances		
C&S Himoina Private Limited	1.37	0.03
RS Components & Controls (India) Limited	3.93	2.06
TC Electric Controls LLC	29.09	30.03
Payable		

(ii) Transactions with Key Managerial Personnel and their relatives:	C&S Himoinsa Private Limited	20.39	2.30
	RS Components & Controls (India) Limited	18.05	1.77
	Particulars	For the year ended March 31, 2020	For the year ended March 31, 2019
	Managerial Remuneration *		
	Mr. R.N. Khanna	12.85	12.84
	Mr. Ashok Khanna	12.85	12.84
	Mr. Rishi Khanna	10.59	10.40
	Mr. Anuj Khanna	10.59	10.59
	Mr. Aditya Khanna	10.83	11.00
	Ms. Radhika Kapoor	5.04	5.04
	Ms. Priya Khanna	9.58	7.33
	Dividend paid		
	Mr. R.N. Khanna	22.45	12.79
	Mr. Ashok Khanna	19.04	10.85
	Ms. Kanwal Khanna	3.18	1.81
	Ms. Anju Khanna	3.18	1.81
	Ms. Radhika Kapoor	19.24	10.96
	Mr. Anuj Khanna	19.24	10.96
	Mr. Aditya Khanna	19.24	10.96
	Mr. Rishi Khanna	19.24	10.96
	Category-wise break up of compensation to key management personal		
	Particulars	For the year ended March 31, 2020	For the year ended March 31, 2019
	Managerial Remuneration *		
	Short-term benefits	71.22	68.93
	Post-employment benefits	1.10	1.10
	* Does not include provisions for incremental gratuity and leave encashment liabilities, since the provisions are based on actuarial valuations for the group as a whole.		

## Closing balances with related parties :

Particulars	As at March 31, 2020	As at March 31, 2019
<b>Advances</b>		
Mr. Aditya Khanna	-	0.40
<b>Payables</b>		
Mr. R.N. Khanna	0.50	0.50
Mr. Ashok Khanna	0.50	0.50
Mr. Rishi Khanna	0.22	0.23
Mr. Anuj Khanna	0.44	0.44
Mr. Aditya Khanna	8.94	-
Ms. Radhika Kapoor	0.21	0.21
Ms. Priya Khanna	0.39	0.37

**[611700] Notes - Other provisions, contingent liabilities and contingent assets****Disclosure of other provisions [Table]**

..(1)

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

Classes of other provisions [Axis]	Other provisions [Member]			Other provisions, others [Member]
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020
Disclosure of other provisions [Abstract]				
Disclosure of other provisions [Line items]				
Reconciliation of changes in other provisions [Abstract]				
Changes in other provisions [Abstract]				
Additional provisions, other provisions [Abstract]				
New provisions, other provisions	0	0		0
Increase in existing provisions, other provisions	0	6.34		0
Total additional provisions, other provisions	0	6.34		0
Provision used, other provisions	6.34	5.09		6.34
Total changes in other provisions	-6.34	1.25		-6.34
Other provisions at end of period	0	6.34	5.09	0
Description of other provisions, others	Provision contingencies for (net of payments)	Provision contingencies for (net of payments)		Provision contingencies for (net of payments)



**Disclosure of other provisions [Table]**

..(2)

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

Classes of other provisions [Axis]	Other provisions, others [Member]		Other provisions, others 1 [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other provisions [Abstract]				
Disclosure of other provisions [Line items]				
Reconciliation of changes in other provisions [Abstract]				
Changes in other provisions [Abstract]				
Additional provisions, other provisions [Abstract]				
New provisions, other provisions	0		0	0
Increase in existing provisions, other provisions	6.34		0	6.34
Total additional provisions, other provisions	6.34		0	6.34
Provision used, other provisions	5.09		6.34	5.09
Total changes in other provisions	1.25		-6.34	1.25
Other provisions at end of period	6.34	5.09	0	6.34
Description of other provisions, others	Provision for contingencies (net of payments)		Provision for contingencies (net of payments)	Provision for contingencies (net of payments)

**Disclosure of other provisions [Table]**

..(3)

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

Classes of other provisions [Axis]	Other provisions, others 1 [Member]
	31/03/2018
Disclosure of other provisions [Abstract]	
Disclosure of other provisions [Line items]	
Reconciliation of changes in other provisions [Abstract]	
Other provisions at end of period	5.09

**Disclosure of contingent liabilities [Table]**

..(1)

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

Classes of contingent liabilities [Axis]	Contingent liabilities [Member]		Other contingent liabilities [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Contingent Liabilities	Contingent Liabilities	Other contingent liabilities	Other contingent liabilities
Estimated financial effect of contingent liabilities	159.69	474.54	159.69	474.54
Description of other contingent liabilities others	Contingent Liabilities	Contingent Liabilities		

**Disclosure of contingent liabilities [Table]**

..(2)

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

Classes of contingent liabilities [Axis]	Contingent liability on disputed sales tax [Member]		Contingent liability on disputed income tax [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Sales tax matters	Sales tax matters	Income tax matters	Income tax matters
Estimated financial effect of contingent liabilities	40.22	94.19	117.33	117.55

**Disclosure of contingent liabilities [Table]**

..(3)

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

Classes of contingent liabilities [Axis]	Contingent liability on disputed excise demands [Member]		Contingent liability on other disputed tax liabilities [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Excise duty matters	Excise duty matters	Entry tax matters	Entry tax matters
Estimated financial effect of contingent liabilities	0	261.62	2.14	0.57

**Disclosure of contingent liabilities [Table]**

..(4)

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

Classes of contingent liabilities [Axis]	Other contingent liabilities, others [Member]	
	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	Other matters	Other matters
Estimated financial effect of contingent liabilities	0	0.61

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of other provisions [TextBlock]		
Disclosure of contingent liabilities [TextBlock]	Textual information (63) [See below]	
Whether there are any contingent liabilities	Yes	Yes
Description of other contingent liabilities others	Contingent Liabilities	Contingent Liabilities

## Textual information (63)

## Disclosure of contingent liabilities [Text Block]

## Note 36 - Contingent liabilities and commitments

Particulars	As at March 31, 2019	As at March 31, 2019
(a) Contingent Liabilities		
Claims against the Group not acknowledged as debts		
Income tax matters	117.33	117.55
Excise duty matters	-	261.62
Sales tax matters	40.22	94.19
Entry tax matters	2.14	0.57
Other matters	-	0.61
	159.69	474.54
(b) Commitments		
Estimated amount of contracts remaining to be executed on capital account and not provided for (net of capital advances)	37.19	17.50
Other commitments (for Corporate Social Responsibility)	-	1.15
Total	196.88	493.19

## [610500] Notes - Events after reporting period

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

**[612500] Notes - Share-based payment arrangements**

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]		
Number of other equity instruments outstanding in share based payment arrangement [Abstract]		
Number of other equity instruments granted in share-based payment arrangement	[pure] 0	[pure] 0
Total changes of number of other equity instruments outstanding in share-based payment arrangement	[pure] 0	[pure] 0
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [TextBlock]		
Number of other equity instruments granted in share-based payment arrangement	[pure] 0	[pure] 0

**[613000] Notes - Earnings per share**

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

	<b>01/04/2019 to 31/03/2020</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of earnings per share [TextBlock]	Textual information (64) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 3.97	[INR/shares] 5.24
Total basic earnings (loss) per share	[INR/shares] 3.97	[INR/shares] 5.24
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 3.97	[INR/shares] 5.24
Total diluted earnings (loss) per share	[INR/shares] 3.97	[INR/shares] 5.24
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 4,42,68,062	[shares] 4,42,68,062

## Textual information (64)

## Disclosure of earnings per share [Text Block]

Note 47 - Earning per share

Particulars		For the year ended March 31, 2020	For the year ended March 31, 2019
Profit for the year attributable to equity shares	Rs. in Millions	175.89	232.13
Weighted average number of Basic equity shares outstanding	Numbers	44,268,062	44,268,062
Weighted average number of Diluted equity shares outstanding	Numbers	44,268,062	44,268,062
Basic earnings per share (face value - Rs. 10 per share)	Rupees	3.97	5.24
Diluted earnings per share (face value - Rs. 10 per share)	Rupees	3.97	5.24

## [610900] Notes - First time adoption

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

	01/04/2019 to 31/03/2020	01/04/2018 to 31/03/2019
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No