

RING PLUS AQUA LIMITED
Standalone Financial Statements for period 01/04/2018 to 31/03/2019

[700300] Disclosure of general information about company

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Name of company	RING PLUS AQUA LIMITED	
Corporate identity number	U99999MH1986PLC040885	
Permanent account number of entity	AABCR3220M	
Address of registered office of company	D-3, 4, SINNAR TALUKA AUDYOGIK VASAHA MARYADIT VILLAGE MUSALGOAN, TALUKA SINNAR , Nasik, MAHARASHTRA, INDIA - 422112	
Type of industry	Commercial and Industrial	
Date of board meeting when final accounts were approved	25/04/2019	
Date of start of reporting period	01/04/2018	01/04/2017
Date of end of reporting period	31/03/2019	31/03/2018
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	I D C, S i f y Technology, 15th floor , Tower 2, Infotech Park, Above Vashi Railway Station, Vashi Sector 30, N a v i M u m b a i 400703	
Name of city of place of maintenance of computer servers (storing accounting data)	Vashi	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Maharashtra	
Pin code of place of maintenance of computer servers (storing accounting data)	400703	
Name of district of place of maintenance of computer servers (storing accounting data)	Navi Mumbai	
ISO country code of place of maintenance of computer servers (storing accounting data)	356	
Name of country of place of maintenance of computer servers (storing accounting data)	India	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	-61915884 0 2 2	

Disclosure of principal product or services [Table]

..(1)

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

Types of principal product or services [Axis]	1 01/04/2018 to 31/03/2019
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	8708
Description of product or service category	Machine Components
Turnover of product or service category	23,858.53
Highest turnover contributing product or service (ITC 8 digit) code	87089900
Description of product or service	Ring Gears
Unit of measurement of highest contributing product or service	Numbers
Turnover of highest contributing product or service	23,853.53

[700600] Disclosures - Directors report**Details of directors signing board report [Table]**

..(1)

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

Directors signing board report [Axis]	1	2
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	VIPIN	BALASUBRAMANIAN
Last name of director	AGARWAL	VISHWANATHAN
Designation of director	Director	Wholetime Director
Director identification number of director	02963480	05222476
Date of signing board report	25/04/2019	25/04/2019

Particulars of holding, subsidiary and associate companies [Table]

..(1)

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

Particulars of companies [Axis]	1
	01/04/2018 to 31/03/2019
Particulars of holding, subsidiary and associate companies [Abstract]	
Particulars of holding, subsidiary and associate companies [LineItems]	
Name of company	SCISSORS ENGINEERING PRODUCTS LIMITED
Address of company	NEW HIND HOUSENAROTTAM MORARJI MARG BALLARD ESTATE FORT MUMBAI MH 400001
Country of incorporation of company	INDIA
CIN of company	U29130MH2005PLC154732
Type of company	Holding company
Percentage of shares held	89.07%
Applicable section	2(46)

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

..(1)

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

Principal business activities of company [Axis]	Product/service 1 [Member]	Product/service 2 [Member]	Product/service 3 [Member]
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]			
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]			
Name of main product/service	Ring Gears	Flexplates	Shaft Bearings
Description of main product/service	Ring Gears	Flexplates	Shaft Bearings
NIC code of product/service	28140	28140	28140
Percentage to total turnover of company	66.00%	8.00%	16.00%

Details of shareholding of promoters [Table]

..(1)

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

Promoters [Axis]	1	
	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 69,08,602	[shares] 69,08,602
Percentage of total shares held at end of period	89.07%	89.07%
Percentage of change in shares held during year	0.00%	
Details of shareholding of promoters [Abstract]		
Details of shareholding of promoters [LineItems]		
Shareholder's name	SCISSORS ENGINEERING PRODUCTS LIMITED	
Total number of shares held at end of period	[shares] 69,08,602	[shares] 69,08,602
Percentage of total shares held at end of period	89.07%	89.07%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%
Percentage of change in shares held during year	0.00%	
Total number of shares held at end of period	[shares] 69,08,602	[shares] 69,08,602
Percentage of total shares held at end of period	89.07%	89.07%
Total number of shares held at end of period	[shares] 69,08,602	[shares] 69,08,602
Percentage of total shares held at end of period	89.07%	89.07%
Total number of shares held at end of period	[shares] 69,08,602	[shares] 69,08,602
Percentage of total shares held at end of period	89.07%	89.07%

Details of change in promoters' shareholding [Table]

..(1)

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

Promoters [Axis]	1	
	Shareholding [Member]	
Change in shareholding [Axis]	31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 69,08,602	[shares] 69,08,602
Percentage of total shares held at end of period	89.07%	89.07%
Total number of shares held at end of period	[shares] 69,08,602	[shares] 69,08,602
Percentage of total shares held at end of period	89.07%	89.07%
Details of change in promoters' shareholding [Abstract]		
Details of change in promoters' shareholding [LineItems]		
Total number of shares held at end of period	[shares] 69,08,602	[shares] 69,08,602
Percentage of total shares held at end of period	89.07%	89.07%
Total number of shares held at end of period	[shares] 69,08,602	[shares] 69,08,602
Percentage of total shares held at end of period	89.07%	89.07%
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Percentage of total shares held at end of period	89.07%	89.07%

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

	01/04/2018 to 31/03/2019
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	As Per Directors Report
Disclosure relating to amounts if any which is proposed to carry to any reserves	As Per Directors Report
Disclosures relating to amount recommended to be paid as dividend	As Per Directors Report Attached
Details regarding energy conservation	As Per Directors Report Attached
Details regarding technology absorption	As Per Directors Report Attached
Details regarding foreign exchange earnings and outgo	As Per Directors Report Attached
Disclosures in director's responsibility statement	As Per Directors Report Attached
Details of material changes and commitment occurred during period affecting financial position of company	As Per Directors Report Attached
Particulars of loans guarantee investment under section 186 [TextBlock]	As Per Directors Report Attached
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	As Per Directors Report Attached
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	As Per Directors Report Attached
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Details of shareholding pattern [Abstract]	
Details of shareholding of promoters [Abstract]	
Details of change in promoters shareholding [TextBlock]	
Details of change in promoters' shareholding [Abstract]	
Details of shareholding pattern of top 10 shareholders [Abstract]	
Details of shareholding pattern of directors and key managerial personnel [TextBlock]	
Details of shareholding pattern of directors and key managerial personnel [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	As Per Directors Report Attached
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	As Per Directors Report attached

Disclosure of statement on development and implementation of risk management policy [TextBlock]	As Per Directors Report attached
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	As Per Directors Report attached
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	As Per Directors Report attached
Disclosure of change in nature of business [TextBlock]	As Per Directors Report attached
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	As Per Directors Report attached
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	As Per Directors Report attached
Details relating to deposits covered under chapter v of companies act [TextBlock]	As Per Directors Report attached
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	As Per Directors Report attached
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	As Per Directors Report attached
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	As Per Directors Report attached

Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	As Per Directors Report attached
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	[pure] 0
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

RING PLUS AQUA LIMITED

(CIN: U99999MH1986PLC040885)

Registered Office: D-3/4, Sinnar Taluka Audyogik Vasahat Maryadit, Village Musalgaon, Taluka Sinnar, District Nasik 422 112, Maharashtra

Email: Bhargav.Vyas@raymond.in Website: www.ringplusaqua.com Tel: 02551-228009

NOTICE OF ANNUAL GENERAL MEETING

NOTICE is hereby given that the Thirty-Second Annual General Meeting of the Members of Ring Plus Aqua Limited will be held on Thursday, September 05, 2019 at 11.00 a.m. at A-16/17,STICE, Musalgaon, Sinnar, Maharashtra 422 112, to transact the following business:

ORDINARY BUSINESS:

1. To consider and adopt the Audited Standalone and Consolidated Financial Statements for the Financial Year ended March 31, 2019 and the reports of the Board of Directors and Auditors thereon.
2. To appoint a Director in place of Shri Vipin Agarwal (DIN: 02963480), who retires by rotation and being eligible, offers himself for re-appointment.

SPECIAL BUSINESS:

3. To appoint Shri Ravi Kant Uppal (DIN : 00025970) as a Non- Executive and Non-Independent Director, and in this regard, to consider and if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution:

RESOLVED THAT pursuant to the provisions of section 152 and any other applicable provisions of the Companies Act, 2013 and rules made there under (including any statutory modification(s) or re-enactment thereof for the time being in force), Shri Ravi Kant Uppal (DIN : 00025970), who was appointed by the Board of Directors, as an Additional Director of the Company with effect from April 08, 2019 and who holds office up to the date of this Annual General Meeting in terms of Section 161 of the Companies Act, 2013 and in respect of whom the Company has received a notice in writing under section 160 of the Act, from a member proposing his candidature for the office of Director, be and is hereby appointed as a Non-Executive and Non- Independent Director of the Company, whose period of office shall be liable to determination by retirement of directors by rotation; and

RESOLVED FURTHER THAT the Board of Directors of the Company and / or Shri Bhargav Vyas, Company Secretary be and are hereby severally authorized to do all acts and take all such steps as may be necessary, proper or expedient to give effect to this Resolution.

REGISTERED OFFICE:

D-3, 4 Sinnar Taluka Audyogik Sahakari Vasahat Maryadit Village Musalgaon, Taluka Sinnar District Nasik - 422 112, Maharashtra

BY ORDER OF THE BOARD

For RING PLUS AQUA LIMITED

SD/-

Bhargav Vyas Company Secretary

Date: July 30, 2019

ACS: 46392

Place: Mumbai

Notes:

1. The Companys Statutory Auditors, Messrs Price Waterhouse Chartered Accountants LLP, Chartered Accountants, registered with the Institute of Chartered Accountants of India vide registration number 012754N/N500016, were appointed as Statutory Auditors of the Company for a period of five consecutive years at the Annual General Meeting (AGM) of the Members held on June 26, 2017 on a remuneration mutually agreed upon by the Board of Directors and the Statutory Auditors.

Their appointment was subject to ratification by the Members at every subsequent AGM held after the AGM held on June 26, 2017. Pursuant to the amendments made to Section 139 of the Companies Act, 2013 by the Companies (Amendment) Act, 2017 effective from May 7, 2018, the requirement of seeking ratification of the Members for the appointment of the Statutory Auditors has been withdrawn from the Statute.

In view of the above, ratification by the Members for continuance of their appointment at this AGM is not being sought. The Statutory Auditors have given a confirmation to the effect that they are eligible to continue with their appointment and that they have not been disqualified in any manner from continuing as Statutory Auditors. The remuneration payable to the Statutory Auditors shall be determined by the Board of Directors based on the recommendation of the Audit Committee.

2. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF/HERSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. A person can act as proxy on behalf of members not exceeding fifty (50) in number and holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights. A member holding more than ten percent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person cannot act as a proxy for any other person or shareholder. Proxies in order to be effective, should be deposited at the Registered Office of the Company, duly completed and signed, not less than 48 hours before the commencement of the Meeting. A Proxy Form is sent herewith. Proxies submitted on behalf of the companies, societies etc., must be supported by an appropriate resolution/authority, as applicable.

3. Corporate Members intending to send their authorized representatives to attend the Meeting pursuant to Section 113 of the Companies Act, 2013 are requested to send a certified copy of the relevant Board Resolution together with specimen signatures of those representative(s) authorized under the said resolution to attend and vote on their behalf at the Meeting.

4. Members may also note that the Notice of the 32nd AGM and the Annual Report for 2018-19 will be available on the Company's website www.ringplusaqua.com for their download. The physical copies of the aforesaid documents will also be available at the Company's Registered Office in Sinnar for inspection during normal business hours on working days. Even after registering for e-communication, members are entitled to receive such communication in physical form, upon making a request for the same by post free of cost. For any communication, the shareholders may also send requests to the Company's investor email id: Bhargav.Vyas@raymond.in.

5. Members are requested to notify immediately change in their addresses, if any, to the Registered Office, quoting their folio Number(s).

6. Members / Proxies should bring their attendance slips duly filled-in for attending the Meeting.

7. The Shareholders are requested to bring their copy of the Annual Report with them at the General Meeting.

8. Members queries, if any, pertaining to the Accounts, must reach the Registered Office of the Company at least 10 days before the date of the Meeting.

9. A route map showing directions to reach the venue of the 32nd AGM is given at the end of this Notice as per the requirement of the

Secretarial Standards-2 on General Meeting.

10. A statement giving the details of the Director seeking appointment/re-appointment under Item No. 2 and 3 of the accompanying Notice, as required under Secretarial Standard 2 issued by The Institute of Company Secretaries of India, is annexed hereto.

11. The Explanatory Statement setting out material facts, pursuant to Section 102 of the Companies Act, 2013, Secretarial Standard-2 on General Meetings in respect of the Special Business under Item No. 3 of the accompanying Notice is annexed hereto.

ANNEXURE TO THE NOTICE

EXPLANATORY STATEMENT IN RESPECT OF THE SPECIAL BUSINESS PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013.

The following Explanatory Statement relating to Special Business at Item No. 3 of the accompanying Notice sets out all material facts as required under Section 102 of the Act.

ITEM NO. 3

The Board of Directors on the recommendation of the Nomination and Remuneration Committee appointed Mr. Ravi Kant Uppal as an Additional Director of the Company with effect from April 08, 2019 in the category of a Non-Executive and Non-Independent Director, liable to retire by rotation. In accordance with Section 161(1) of the Companies Act, 2013, Mr. Ravi Kant Uppal holds office up to the date of the ensuing Annual General Meeting and is eligible for appointment as a Director of the Company. The Company has received a notice under Section 160 of the Companies Act, 2013 from a Member signifying its intention to propose the candidature of Mr. Ravi Kant Uppal as a Director of the Company.

A brief profile of Mr. Ravi Kant Uppal is reproduced below:

Shri Ravikant Uppal, aged 66 years is a Managing Director of Steel Infra Solutions Private Limited and served as the Managing Director & Group Chief Executive Officer of Jindal Steel & Power Limited (JSPL) Group and is responsible for business excellence, both in the domestic and global markets. With wide-ranging business experience, spanning over 36 years in engineering and infrastructure segments in India and abroad, Mr. Uppal is known for his entrepreneurial experience. Before joining JSPL, he served as the President, Chief Executive Officer (Power) and Whole-Time Director of L&T. Earlier he held various positions in ABB Group including President of Global Market, Member of Group Executive Committee, President of ABB in Asia Pacific Region & Chairman & Managing Director of ABB India. He has also to his credit of being the Founding Managing Director of Volvo in India. He has been a Non-Executive Independent Director of Suzlon Energy Limited since September 28, 2012

Shri Uppal served as a Member of Supervisory Board of Anand Automotive Systems Limited. Mr. Uppal is on the Advisory Board of CII's National Institute of Quality and has served as Chairman of CII, Karnataka. He is a member of the Confederation of Indian Industry (CII) National Council and also Heads CII's National Committee on Industrial Policy. Mr. Uppal has

been conferred the Royal Order of the Polar Star and has also been named a Knight of Order by the King of Sweden. He is also on the Board of Governors of the Indian Institute of Management, Bangalore.

Shri Uppal holds a degree in Mechanical Engineering from the Indian Institute of Technology (IIT) Delhi, which has honored him as a Distinguished Alumni. He is also an alumnus of the Indian Institute of Management (IIM) Ahmedabad. He has also done Advanced Management Program from Wharton Business School, USA.

None of the Directors or their respective relative is in any way concerned or interested, financially or otherwise in the said resolution, except Shri Ravi Kant Uppal to the extent of his directorship in the Company.

The Board of Directors recommends the Ordinary Resolution set out at Item No.3 of the accompanying Notice for approval of the Members.

ANNEXURE TO THE NOTICE OF THE ANNUAL GENERAL MEETING

DETAILS OF DIRECTOR SEEKING APPOINTMENT / RE-APPOINTMENT AT THE FORTHCOMING ANNUAL GENERAL MEETING.

[In pursuance of Secretarial Standard - 2]

Name of the Director	Shri Vipin Agarwal	Shri Ravi Kant Uppal
DIN	02963480	00025970
Date of Birth	08/07/1964	09/05/1952
Age	55 Years	67 Years
Date of first appointment on the Board	23/04/2018	08/04/2019
Qualifications	Chartered Accountant and Company Secretary	Please refer Explanatory Statement to this Notice

Experience	32 years of experience in manufacturing and service sector.	Please refer Explanatory Statement to this Notice
Number of Meetings of the Board attended during the year	4 out of 4	Not Applicable
	DIRECTORSHIP: Raymond Uco Denim Private Limited	Directorship: Suzlon Energy Limited
List of Directorship/Membership /Chairmanship of Committees	Silver Spark Apparel Limited	Steel Infra Solutions Private Limited
	J.K. Investo Trade (India) Limited	Surin Automotive Private Limited
	J.K. Files (India) Limited	
	Skillsonics India Private Limited	
Raymond Consumer Care Private Limited	J.K. Files (India) Limited	
Ray Universal Trading Private Limited		
Ray Global Consumer Care Private Limited		
Membership/ Chairmanship of Committees:		
Ring Plus Aqua Limited		
Nomination and Remuneration Committee -Member		
Audit Committee Committee of Directors - Member		
Corporate Social Responsibility Committee -Member		
Committee of Directors Member		
Raymond Consumer Care Private Limited		

Corporate Social Responsibility Committee - Member

Raymond Uco Denim Private Limited

Corporate Social Responsibility Committee Member

J.K. Investo Trade (India) Limited

Stakeholders Relationship Committee- Chairman

Investment Committee- Chairman

Shareholding in Company

-

-

Relationship between directors, manager and other Key Managerial

Personnel inter-se

-

-

Terms and Conditions of appointment/re-
appointment

As per the Policy of the Company As per the Policy of the Company

Remuneration sought to be paid and the remuneration last drawn
by such person

RING PLUS AQUA LIMITED

(CIN: U99999MH1986PLC040885)

DIRECTORS REPORT

To,

The Members of RING PLUS AQUA LIMITED

Your Directors present their Thirty Second Annual Report together with the Audited Financial Statements for the year ended March 31, 2019.

1. FINANCIAL SUMMARY & HIGHLIGHTS OF PERFORMANCE

The Gross Revenue of the Company for the year 2018-19 stood at Rs. 262.04 crores (Previous Year: Rs. 210.64 crores). During the year under review, your company made profit before tax of Rs. 50.43 crores (Previous Year: Profit Rs. 35.79 crores).

Pursuant to the provisions of Section 134(3)(l) of the Companies Act, 2013, there were no material changes and commitments which affect the financial position of the Company.

2. DIVIDEND

In order to conserve the resources and to meet the growth plans, your Directors do not recommend any dividend for the financial year 2018-19.

3. RESERVES

Your Company has not transferred any amount to the reserves of the Company.

4. OPERATIONS

Your company continued its momentum of profitable growth during the Financial Year 2018-19. The year started with a robust demand from Indian and Global markets with higher growth witnessed from US and European markets, which started decelerating from third quarter onwards owing to sluggishness in these key markets. The demand from major global economies provided healthy order book for segments your company operates in. Revenue growth was driven by increased demand from non-auto segment, commercial vehicle segments and favorable product mix. Key success drivers include enhancing spread within existing customers, new client acquisitions meeting customers demand with productivity improvement measures.

Your company has undertaken capacity expansion of its Ring Gear product to meet the surge in demand emanated at start of year. Your company has successfully completed addition of capacity of 2 million units in the existing facility and further capacity of 2 million units is in final stage of completion at a new Greenfield facility at Sinnar, Nasik.

Your company continued its focus on operational excellence, cost discipline coupled with highest customer service levels, lean manufacturing philosophy and improvised supply chain management. Your company has controlled working capital cycle and debt which also helped in improving the overall profitability of the business.

5. PERFORMANCE AND FINANCIAL POSITION OF SUBSIDIARY/JOINT VENTURE/ ASSOCIATE COMPANIES

SUBSIDIARY COMPANY: R & A Logistics INC., U.S.A

R&A Logistics, INC, U.S.A. (R&A) was a 100% subsidiary of the Company and was set-up in the year 2000-01 at North Carolina, USA.

In the last three years, performance of R&A has dwindled leading to losses in operating of this subsidiary. Hence, entire stake in the R&A was sold by the Company on August 31, 2018 to Silver Spark Apparel Limited

R&A made a profit of US\$ 2,014 (equivalent to Rs. 0.06 crores) for period ending August 31, 2018 [Previous full year: Loss of US\$ 22,279 (equivalent to Rs. 0.14 crores)].

Consolidated Account

In accordance with the requirements of Indian Accounting Standard (Ind AS 110) Consolidated Financial Statements, the Consolidated Accounts of the Company have been prepared. Pursuant to Section 129(3) of the Companies Act, 2013 read with Rules made thereunder, a statement containing salient features of the financial statements of Subsidiaries/Associate Companies/Joint Ventures is given in Form AOC-1 and forms an integral part of this Annual Report.

6. AUDITORS

Statutory Auditors

M/s Price Waterhouse Chartered Accountants LLP (ICAI Firm Registration Number 012754N/N500016) were appointed as the statutory auditors of the Company for a period of 5 years commencing from the conclusion of 30th AGM till the conclusion of 35th AGM.

7. AUDITORS REPORT

There is no audit qualification in the standalone or in the consolidated financial statements by the Statutory Auditors for the year under review.

8. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

Your Company has an adequate and effective internal control and risk-mitigation system, which is constantly assessed and strengthened with new/revised standard operating procedures.

The Company has entrusted the internal and operational audit to Messrs Mahajan & Aibara Chartered Accountants LLP, a reputed firm of Chartered Accountants. The Internal Auditors independently evaluate the adequacy of the internal controls and audit the critical areas every year. The main thrust of the internal audit process is test and review of controls, independent appraisal of risks, business processes and benchmarking internal controls with best practices. The Company has a robust Management Information System, which is an integral part of the control mechanism.

The Audit Committee of the Board of Directors and Statutory Auditors are periodically apprised of the internal audit findings and corrective actions taken. Independence of the audit is ensured by direct reporting of Internal Auditors to the Audit Committee of the Board.

9. SHARE CAPITAL

The Authorised Share Capital of the Company is Rs. 30,00,00,000 and the paid up Equity Share capital of the Company is Rs. 7,75,66,710. The Company has not issued shares with differential voting rights nor sweat equity. However, the members of the Company approved ESOP Plan at the Extra-Ordinary General Meeting of the Members held on March 01, 2019.

10. PUBLIC DEPOSITS

The Company has not accepted any public deposits under Section 73 of the Companies Act, 2013 during the year under review.

11. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements.

12. DIRECTORS AND KEY MANAGERIAL PERSONNEL

Shri Ravikant Uppal have been appointed as an Additional director of the Company w.e.f. April 08, 2019. During the year, Shri Pankaj Madan resigned from the Board of Directors of the Company and as an Occupier of the manufacturing units of the Company w.e.f April 02, 2018 respectively, due to other professional commitments. The Board places on record its appreciation for services rendered by them during their association with the Company.

The Board of Directors has appointed Shri Vipin Agarwal and Shri V. Balasubramanian as an Additional Director of the Company on April 23, 2018. Shri V. Balasubramanian is also appointed as an Occupier of the manufacturing units of the Company with effect from April 23, 2018.

In accordance with the provisions of Section 152 of the Companies Act, 2013 and the Companys Articles of Association, Shri Vipin Agarwal, Non Executive Director (DIN 02963480) retires by rotation at the forthcoming Annual General Meeting and being eligible, offers himself for re- appointment.

All Independent Directors have given declaration that they meet the criteria of independence as laid down under Section 149(6) of the Companies Act, 2013.

Board Meetings

During the year, 4 Board Meetings were convened and held. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013. The Board Meetings were held on April 23, 2018, July 30, 2018, October 24, 2018 and January 17, 2019.

Sr. No.	Name of Director	DATE OF BOARD MEETING
23.04.2018	30.07.2018	24.10.2018
17.01.2019		
1	Shri Gautam Hari Singhania	
2	Shri B. K. Chaturvedi	
3	Dr. P. S. Pasricha	-

4	Shri J. S. Sabharwal		-	-	-
5	Shri Vipin Agarwal#				
6	Shri V. Balasubramanian*				
7	Shri Pankaj Madan**	N.A.	N.A.	N.A.	N.A.

#Shri Vipin Agarwal was appointed with effect from April 23, 2018.

*Shri V. Balasubramanian was appointed with effect from April 23, 2018.

**Shri Pankaj Madan resigned with effect from April 2, 2018.

Key Managerial Personnel (KMP)

During the year, your Company has appointed Shri V. Balasubramanian (appointed by Board on April 23, 2018 and appointed by Shareholders by passing special resolution on September 21, 2018 for period of three years i.e. from April 23, 2018 to April 22, 2021) as a Whole-Time Director designated as Executive Director pursuant to the provisions Section 196 of the Companies Act, 2013.

As on 31st March, 2019 your Company has the following KMPs:

Sr. No.	Name of the Person	Designation
1	Shri Sitesh Maheshwari	Chief Financial Officer
2	Shri Bhargav Vyas	Company Secretary
3	Shri V. Balasubramanian	Whole-time Director (Executive Director)

Board Evaluation

Pursuant to the provisions of the Companies Act, 2013, the Board has carried out the evaluation of its own performance, its Committees and Directors individually. A structured questionnaire was prepared after circulating the draft forms, covering various aspects of the Boards functioning such as adequacy of the composition of the Board and its Committees, Board culture, execution and performance of specific duties, obligations and governance.

The performance evaluation of the Non Independent Directors was carried out by the Independent Directors at their meeting held on February 25, 2019. The Directors express their satisfaction with the evaluation process.

Secretarial Standards

The Company has complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India.

Reporting of Frauds

There was no instance of fraud during the year under review, which required the Statutory Auditors to report to the Audit Committee and / or Board under Section 143(12) of Act and Rules framed thereunder.

13. COMMITTEES OF THE BOARD

With a view to have a more focused attention on the business and for better governance and accountability, the Board constituted the following mandatory committees:

Audit Committee

Pursuant to Section 177 of the Companies Act, 2013 and Rule 6 of the Companies (Meeting of Board and its Powers) Rules, 2014, the composition of the Audit Committee is as follows.

The Composition of the Committee as under:

1. Shri B. K. Chaturvedi : Independent Director, Chairman
2. Shri J.S. Sabharwal : Independent Director, Member
3. Shri Pankaj Madan** : Non-executive Director, Member
4. Shri Vipin Agarwal# : Non-executive Director, Member

#Shri Vipin Agarwal became a member with effect from April 23, 2018.

**Shri Pankaj Madan resigned with effect from April 02, 2018.

The terms of reference of the Audit Committee are determined by the Board and their relevance reviewed from time to time.

During the year, four Meetings of the Audit Committee were held viz., April 23, 2018, July 30, 2018, October 24, 2018 and January 17, 2019.

Sr. No.	Name of Director	DATE OF MEETING			
23.04.2018	30.07.2018	24.10.2018	17.01.2019		
1	Shri B.K. Chaturvedi				
2	Shri J.S. Sabharwal		-	-	-
3	Shri Pankaj Madan	N.A	N.A	N.A	N.A
4	Shri Vipin Agarwal	N.A.			

Nomination and Remuneration Committee

Pursuant to Section 178 of the Companies Act, 2013 and Rule 6 of the Companies (Meeting of Board and its Powers) Rules, 2014, the Board of Directors has constituted the Nomination and Remuneration Committee. The Board of Directors has framed a policy which lays down a framework in relation to remuneration of Directors, Key Managerial Personnel and Senior Management of the Company. This policy also lays down criteria for selection and appointment of Board Members.

The Board has clearly defined terms of reference for the Nomination and Remuneration Committee, which are as follows:

to help in determining the appropriate size, diversity and composition of the Board;

to recommend to the Board appointment/re-appointment and removal of Directors;

to frame criteria for determining qualifications, positive attributes and independence of Directors;

to recommend to the Board remuneration payable to the Directors (while fixing the remuneration to Executive Directors the restrictions contained in the Companies Act, 2013 is to be considered);

to create an evaluation framework for Independent Directors and the Board;

to provide necessary reports to the Chairman after the evaluation process is completed by the Directors;

to assist the Board in fulfilling responsibilities entrusted from time-to-time;

delegation of any of its powers to any Member of the Committee or the Company Secretary.

The Composition of the Committee is as under:

1. Shri B. K. Chaturvedi : Independent Director, Chairman
2. Dr. P. S. Pasricha : Independent Director, Member
3. Shri Pankaj Madan** : Non-executive Director, Member
4. Shri Vipin Agarwal# : Non-executive Director, Member

**Shri Pankaj Madan resigned with effect from April 02, 2018.

#Shri Vipin Agarwal became a member with effect from April 23, 2018.

During the year, four Meetings of Nomination and Remuneration committee were held on April 23, 2018, October 24, 2018, January 17,

2019 and March 04, 2019.

Sr. No.	Name of Director	Date of Meeting			
23.04.2018	24.10.2018	17.01.2019	04.03.2019		
1	Shri B. K. Chaturvedi				
2	Dr. P.S. Pasricha		-		
3	Shri Pankaj Madan	N.A	N.A	N.A	N.A
4	Shri Vipin Agarwal	N.A			

Committee of Directors

For administrative convenience, a Committee of the Board of Directors of the Company was constituted by the Board of Directors of the Company for handling day to day affairs of the Company.

The current Composition of the Committee is as under:

1. Shri B. K. Chaturvedi : Independent Director, Chairman
2. Shri Pankaj Madan** : Non-Executive Director, Member
3. Shri Jagmeet Singh Sabharwal : Independent Director, Member
4. Shri Vipin Agarwal# : Non-executive Director, Member
5. Shri V. Balasubramanian* : Executive Director, Member

**Shri Pankaj Madan resigned with effect from April 02, 2018.

#Shri Vipin Agarwal became a member with effect from April 23, 2018.

*Shri V. Balasubramanian became a member with effect from April 23, 2018

During the year, thirteen committee meetings were held. The details of the Meetings are as follows :

Date Of	Names of Directors
---------	--------------------

Sr. No.	Meeting				
	Shri B. K. Chaturvedi	Shri Pankaj Madan	Shri Jagmeet Singh Sabharwal	Shri Vipin Agarwal	Shri V. Balasubramanian
1		11.04.2018		N.A.	N.A. N.A.
2		17.05.2018		N.A.	-
3		04.06.2018		N.A.	-
4		20.06.2018		N.A.	-
5		30.06.2018		N.A.	-
6		17.07.2018		N.A.	-
7		31.07.2018		N.A.	-
8		20.08.2018		N.A.	-
9		31.08.2018		N.A.	-
10		11.09.2018		N.A.	-
11		28.09.2018		N.A.	-
12		30.10.2018		N.A.	-
13		27.11.2018		N.A.	-

Corporate Social Responsibility Committee

Pursuant to Section 135 of the Companies Act, 2013 and Companies (Corporate Social Responsibility) Rules, 2014, the Board of Directors of the Company constituted the Corporate Social Responsibility (CSR) Committee and spent an amount of Rs. 24 lacs in pursuance of its CSR. A report on CSR activities and the contents of Corporate Social Responsibility policy annexed as Annexure A

The policy is displayed on the Company's website (www.ringplusaqua.com).

The Composition of the Committee is as under:

Shri B. K. Chaturvedi	: Independent Director, Chairman	Shri J.S. Sabharwal	: Independent Director, Member
3. Shri Pankaj Madan#	: Non- Executive Director, Member		
4. Shri Vipin Agarwal##	: Non-Executive Director, Member		
5. Shri V. Balasubramanian*	: Executive Director, Member		

Shri Pankaj Madan resigned w.e.f. 2nd April, 2018

Shri Vipin Agarwal became member w.e.f. April 23, 2018

*Shri V. Balasubramanian became a member w.e.f. April 23, 2018.

During the year, two Meetings of Corporate Social Responsibility committee were held on November 27, 2018 and March 04, 2019

Sr. No.	Name of Director	Date of Meeting	
27.11.2018	04.03.2019		
1	Shri B. K. Chaturvedi		
2	Shri J.S.Sabharwal	-	-
3	Shri Pankaj Madan	N.A.	N.A
4	Shri Vipin Agarwal		
5	Shri V. Balasubramanian		

14. VIGIL MECHANISM FOR DIRECTORS AND EMPLOYEES

Pursuant to Section 177(9) of the Companies Act, 2013, your Company has formulated the Vigil Mechanism/Whistle Blower policy to report genuine concerns to be disclosed.

15. RELATED PARTY TRANSACTIONS

All transactions entered into with Related Parties as defined under the Companies Act, 2013 during the year under review were in the ordinary course of business and on an arms length pricing basis and do not attract the provisions of Section 188 of the Companies Act, 2013.

16. RISK MANAGEMENT

Your Company is exposed to risks from market fluctuations of foreign exchange, interest rates, commodity prices, business risks, compliance risks and peoples risk. These risks are assessed and steps as appropriate are taken to mitigate these risks.

17. DIRECTORS RESPONSIBILITY STATEMENT

To the best of their knowledge and belief and according to the information and explanations obtained by them, your Directors make the following statements in terms of Section 134(3)(c) of the Companies Act, 2013;

- a. that in the preparation of the annual accounts for the year ended March 31, 2019, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;
- b. that the directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2019 and of the profit of the Company for the year ended on that date;
- c. that the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d. that the Directors have prepared the annual accounts on a going concern basis; and
- e. that the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that the systems were in place and were adequate and operating effectively.

18. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The details as prescribed under section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014, on conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo is given in Annexure B.

19. EXTRACT OF ANNUAL RETURN

The details forming part of the extract of the Annual Return in Form No MGT-9 is annexed herewith as Annexure C.

20. PARTICULARS OF EMPLOYEES

Since your Company is not a listed company, the provisions of Section 197(12) of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 in respect of employees of the Company for the year ended March 31, 2019 is not applicable.

21. EMPLOYEE STOCK OPTION PLAN

During the year under review, the Board at its meeting held on January 17, 2019, had approved Ring Plus Aqua Limited Employees Stock Option Plan 2019 (RPAL ESOP 2019). The said scheme was approved by the shareholders at the Extra Ordinary General meeting held on March 01, 2019. Subsequently, Nomination and Remuneration Committee, on March 4, 2019, had approved to offer a grant of 1,26,210 Options under RPAL ESOP 2019. When exercisable, each Option will be converted into one equity share of face value Rs. 10 per share. However, no ESOPs have been granted as at the yearend against this scheme. Accordingly, no provision and disclosure have been considered in the Financial Statements.

The Company's management will ensure that all applicable requirements of the Companies Act, 2013 and Rules made thereunder as well as the Regulations notified by the Securities and Exchange Board of India with respect to the RPAL ESOP2019 are adhered and complied with.

Yours Directors believe that this Scheme will operate as a long term incentive to attract and retain senior managerial talent.

22. DISCLOSURE UNDER SEXUAL HARASSMENT ACT

As required by the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013, the Company has formulated and implemented a policy on prevention of sexual harassment at workplace with a mechanism of lodging complaints, redressal for the benefit of its employees. There were no complaints filed against any of the employees of the Company under this Act.

23. ACKNOWLEDGEMENT

An acknowledgement to all with whose help, co-operation and hard work the Companys operations are running.

For and on behalf of the Board

For RING PLUS AQUA LIMITED

Sd/-

Vipin Agarwal

Director

Sd/-

V. Balasubramanian

Executive Director

DIN : 02963480

DIN: 05222476

Place : Mumbai

Date : April 25, 2019

Form AOC - I

(Pursuant to first proviso to sub-section (3) of section 129 read with Rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries / associate companies / joint ventures

Part A: Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Rs Lacs)

Sr No.	Particulars	
1	Sl.No.	1
2	Name of the subsidiary	R & A Logistics, Inc.
3	Reporting period for the subsidiary concerned, if different from the holding companys reporting period	N.A.
4	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries.	USD; INR/USD : Not Applicable*
5	Share capital	NIL
6	Reserves & surplus	NIL
7	Total assets	NIL
8	Total Liabilities	NIL
9	Investments	NIL
10	Turnover	40,69,458
11	Profit before taxation	6,76,175
12	Provision for taxation	NIL
13	Profit after taxation	6,76,175
14	Proposed Dividend	NIL
15	% of shareholding	Not Applicable*

*The 100% stakes in R&A Logistics has been sold on August 31, 2018.

Notes: The following information shall be furnished at the end of the statement:

- Names of subsidiaries which are yet to commence operations.
- Names of subsidiaries which have been liquidated or sold during the year.

Part B: Associates and Joint Ventures

Statement pursuant to Section 129(3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Name of Associates / Joint Ventures	Name1	Name2	Name3
1. Latest audited Balance Sheet Date	-	-	-
2. Shares of Associate / Joint Ventures held by the company on the year end	-	-	-
No.	-	-	-
Amount of Investment in Associates / Joint Venture	-	-	-
Extend of Holding %	-	-	-
3. Description of how there is significant influence	-	-	-
4. Reason why the associate / joint venture is not consolidated	-	-	-
5. Net worth attributable to Shareholding as per latest audited Balance Sheet	-	-	-
6. Profit / Loss for the year	-	-	-
i. Considered in Consolidation	-	-	-
ii. Not Considered in Consolidation	-	-	-

For and on behalf of Board of Directors

Sd/-

Vipin Agarwal

Director

DIN:02963480

Sd/-

V. Balasubramanian

Executive Director

DIN: 05222476

Place: Mumbai

Date: 25th April, 2019

Sd/-

Sitesh Maheshwari

Chief Financial Officer

Sd/-

Bhargav Vyas

Company Secretary

[700500] Disclosures - Signatories of financial statements**Details of directors signing financial statements [Table]**

..(1)

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

Directors signing financial statements [Axis]	1	2
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	BALASUBRAMANIAN	VIPIN
Last name of director	VISHWANATHAN	AGARWAL
Designation of director	Wholetime Director	Director
Director identification number of director	05222476	02963480
Date of signing of financial statements by director	25/04/2019	25/04/2019

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

	01/04/2018 to 31/03/2019
Name of company secretary	Bhargav Samirbhai Vyas
Permanent account number of company secretary	AGJPV3184D
Date of signing of financial statements by company secretary	25/04/2019
Name of chief financial officer	S i t e s h Maheshwari
Permanent account number of chief financial officer	ACTPM0061E
Date of signing of financial statements by chief financial officer	25/04/2019

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

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	Favourable	
Disclosure relating to quantitative details of fixed assets	Favourable	
Disclosure relating to physical verification and material discrepancies of fixed assets	Favourable	
Disclosure relating to title deeds of immovable properties	Favourable	
Disclosure in auditors report relating to inventories	Favourable	
Disclosure in auditors report relating to loans		Not Applicable
Disclosure about loans granted to parties covered under section 189 of companies act		Not Applicable
Disclosure relating to terms and conditions of loans granted		Not Applicable
Disclosure regarding receipt of loans granted		Not Applicable
Disclosure regarding terms of recovery of loans granted		Not Applicable
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		Not Applicable
Disclosure in auditors report relating to deposits accepted	Favourable	
Disclosure in auditors report relating to maintenance of cost records	Favourable	
Disclosure in auditors report relating to statutory dues [TextBlock]	Favourable	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Favourable	
Disclosure relating to disputed statutory dues [TextBlock]	Favourable	
Disclosure in auditors report relating to default in repayment of financial dues	Favourable	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Not Applicable
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Favourable	
Disclosure in auditors report relating to managerial remuneration	Favourable	
Disclosure in auditors report relating to Nidhi Company		Not Applicable
Disclosure in auditors report relating to transactions with related parties	Favourable	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Not Applicable
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Not Applicable
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Not Applicable

Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	1
	01/04/2018 to 31/03/2019
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	P R I C E WATERHOUSE CHARTERED ACCOUNTANTS LLP
Name of auditor signing report	VIPIN BANSAL
Firms registration number of audit firm	012754N
Membership number of auditor	117753
Address of auditors	NESCO IT BUILDING III 8TH FLOOR NESCO PARK NESCO COMPLEX GATE NO 3 WESTERN EXPRESS HIGHWAY GOREGAON EAST MUMBAI 400063
Permanent account number of auditor or auditor's firm	AAFFP3698A
SRN of form ADT-1	G47790555
Date of signing audit report by auditors	25/04/2019
Date of signing of balance sheet by auditors	25/04/2019

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

	01/04/2018 to 31/03/2019
Disclosure in auditor's report explanatory [TextBlock]	Textual information (2) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (2)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF RING PLUS AQUA LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

1. We have audited the accompanying Standalone financial statements of Ring Plus Aqua Limited ("the Company"), which comprise the balance sheet as at March 31, 2019, and the statement of Profit and Loss (including Other Comprehensive Income), statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2019, and total comprehensive income (comprising of profit and other comprehensive income), changes in equity and its cash flows for the year then ended.

Basis for opinion

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

Other Information

4. The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the annual report, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone 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 standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Responsibilities of management and those charged with governance for the financial statements

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

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

Auditor's responsibilities for the audit of the standalone financial statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the 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 and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

· Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

10. 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.

Report on other legal and regulatory requirements

11. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

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

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

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

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

e) On the basis of the written representations received from the directors as on March 31, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2019 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company 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 Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company has disclosed the impact, if any, of pending litigations as at March 31, 2019 on its financial position in its standalone financial statements – Refer Note 40 to the standalone financial statements;

ii. The Company has long-term contracts including derivative contracts as at March 31, 2019 for which there were no material foreseeable losses;

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended March 31, 2019.

iv. The reporting on disclosures relating to Specified Bank Notes is not applicable to the Company for the year ended March 31, 2019

For Price Waterhouse Chartered Accountants LLP

Firm Registration Number: 012754N/N500016

Sd/-

Vipin R. Bansal

Mumbai

Partner

April 25, 2019

Membership Number: 117753

Report on the Internal Financial Controls with reference to financial statements under Clause (i) of Sub-section 3 of Section 143 of the Act

1. We have audited the internal financial controls with reference to financial statements of Ring Plus Aqua Limited (“the Company”) as of March 31, 2019 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

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

Auditors’ Responsibility

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

4. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, assessing the risk that a

material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system with reference to financial statements.

Meaning of Internal Financial Controls with reference to financial statements

6. A company's internal financial controls with reference to 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 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 financial statements

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

Opinion

8. In our opinion, the Company has, in all material respects, an adequate internal financial controls system with reference to financial

statements and such internal financial controls with reference to financial statements were operating effectively as at March 31, 2019, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Price Waterhouse Chartered Accountants LLP

Firm Registration Number: 012754N/N500016

Sd/-

Vipin R. Bansal

Mumbai

Partner

April 25, 2019

Membership Number: 117753

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

(b) The fixed assets of the Company have been physically verified by the Management during the year and no material discrepancies have been noticed on such verification. In our opinion, the frequency of verification is reasonable.

(c) The title deeds of immovable properties, as disclosed in Note 3 on Property, Plant and Equipment to the standalone financial statements, are held in the name of the Company.

ii. The physical verification of inventory have been conducted at reasonable intervals by the Management during the year. In respect of inventory lying with third parties, these have substantially been confirmed by them. The discrepancies noticed on physical verification of inventory as compared to book records were not material.

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

iv. The Company has not granted any loans or made any investments, or provided any guarantees or security to the parties covered under Section 185 and 186. Therefore, the provisions of Clause 3(iv) of the said Order are not applicable to the Company.

v. The Company has not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the Rules framed there under to the extent notified.

vi. The Central Government of India has not specified the maintenance of cost records under sub-section (1) of Section 148 of the Act for any of the products of the Company.

vii. (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is regular in depositing the undisputed statutory dues, including provident fund, employees' state insurance, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess, goods and service tax and other material statutory dues, as applicable, with the appropriate authorities. Also refer note 40 to the standalone financial statements regarding management's assessment on certain

matter relating to provident fund.

(b) According to the information and explanations given to us and the records of the Company examined by us, there are no dues of service tax, duty of customs, duty of excise, value added tax and goods and services tax as at March 31, 2019 which have not been deposited on account of any dispute. The particulars of dues of income tax and sales tax at March 31, 2019 which have not been deposited on account of a dispute, are as follows:

Name of the statute	Nature of dues	Amount (Rs. In Lakhs)	Period to which the amount relates	Forum where the dispute is pending
The Income Tax Act, 1961	Income Tax	14.26	Assessment Year 2011-12	Joint Commissioner of Income Tax
The Income Tax Act, 1961	Income Tax	5.19	Assessment Year 2012-13	Commissioner of Income Tax (Appeals)
The Central Sales Tax Act, 1956	Sales Tax	2.72	Financial Year 1999-00	Assistant Commissioner of Sales Tax, Appeals
The Central Sales Tax Act, 1956	Sales Tax	3.05	Financial Year 2004-05	Joint Commissioner of Sales Tax (Appeals)
The Central Sales Tax Act, 1956	Sales Tax	3.60	Financial Year 2009-10	Joint Commissioner of Sales Tax (Appeals)
The Central Sales Tax Act, 1956	Sales Tax	37.17	Financial Year 2014-15	Joint Commissioner of Sales Tax (Appeals)

viii. According to the records of the Company examined by us and the information and explanation given to us, the Company has not defaulted in repayment of loans or borrowings to any financial institution or bank or Government or dues to debenture holders as at the balance sheet date.

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

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

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

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

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

xiv. The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of Clause 3(xiv) of the Order are not applicable to the Company.

xv. The Company has not entered into any non-cash transactions with its directors or persons connected with him covered within the meaning of Section 192 of the Act. Accordingly, the provisions of Clause 3(xv) of the Order are not applicable to the Company.

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

For Price Waterhouse Chartered Accountants LLP

Firm Registration Number: 012754N/N500016

Sd/-

Vipin R. Bansal

Mumbai

Partner

April 25, 2019

Membership Number: 117753

[700700] Disclosures - Secretarial audit report

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

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

[110000] Balance sheet

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

	31/03/2019	31/03/2018	31/03/2017
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	5,591.45	5,376.51	
Capital work-in-progress	2,808.12	39.3	
Other intangible assets	13.89	33.65	
Non-current financial assets [Abstract]			
Non-current investments	5.72	17.55	
Loans, non-current	21.95	8.2	
Total non-current financial assets	27.67	25.75	
Deferred tax assets (net)	0	345.05	
Other non-current assets	736.61	394.28	
Total non-current assets	9,177.74	6,214.54	
Current assets [Abstract]			
Inventories	4,587.62	3,244.22	
Current financial assets [Abstract]			
Current investments	717.9	1,118.26	
Trade receivables, current	3,588.36	3,262.2	
Cash and cash equivalents	31.3	175.25	
Bank balance other than cash and cash equivalents	0	0.28	
Loans, current	0	0	
Other current financial assets	48.33	0	
Total current financial assets	4,385.89	4,555.99	
Other current assets	1,409.97	861.62	
Total current assets	10,383.48	8,661.83	
Non-current assets classified as held for sale	0	0.14	
Total assets	19,561.22	14,876.51	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	775.67	775.67	775.67
Other equity	10,590.41	7,014.06	
Total equity attributable to owners of parent	11,366.08	7,789.73	
Non controlling interest	0	0	
Total equity	11,366.08	7,789.73	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	76.65	135.86	
Total non-current financial liabilities	76.65	135.86	
Provisions, non-current	0	0	
Deferred tax liabilities (net)	257.8	0	
Total non-current liabilities	334.45	135.86	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	1,059	1,113.41	
Trade payables, current	5,510.83	4,128.94	
Other current financial liabilities	335.98	1,021.05	
Total current financial liabilities	6,905.81	6,263.4	
Other current liabilities	626.03	427.99	
Provisions, current	328.85	259.53	
Total current liabilities	7,860.69	6,950.92	
Total liabilities	8,195.14	7,086.78	
Total equity and liabilities	19,561.22	14,876.51	

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Statement of profit and loss [Abstract]		
Earnings per share [Abstract]		
Earnings per share [Line items]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 46.63	[INR/shares] 34.02
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 46.63	[INR/shares] 34.02
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 46.63	[INR/shares] 34.02
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 46.63	[INR/shares] 34.02

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	25,838.47	20,836.98
Other income	365.77	226.75
Total income	26,204.24	21,063.73
Expenses [Abstract]		
Cost of materials consumed	9,909.59	7,560.82
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-785.34	-498.97
Employee benefit expense	2,450.54	2,661.25
Finance costs	58.46	194.06
Depreciation, depletion and amortisation expense	769.79	741.04
Other expenses	(A) 8,757.76	(B) 6,826.77
Total expenses	21,160.8	17,484.97
Profit before exceptional items and tax	5,043.44	3,578.76
Total profit before tax	5,043.44	3,578.76
Tax expense [Abstract]		
Current tax	1,015.05	676.21
Deferred tax	411.41	263.69
Total tax expense	1,426.46	939.9
Total profit (loss) for period from continuing operations	3,616.98	2,638.86
Total profit (loss) for period	3,616.98	2,638.86
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-9.12	13.2
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	-9.12	13.2
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	-9.12	13.2
Total comprehensive income	3,607.86	2,652.06
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	-9.12	13.2
Total comprehensive income	3,607.86	2,652.06
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		

Footnotes

(A) Other Expenses: (a) Manufacturing and Operating Costs - 6805.87/- (b) Other expenses - 1951.89/-

(B) Other Expenses: (a) Manufacturing and Operating Costs - 5305.19/- (b) Other expenses - 1521.58/-

[210000a] Statement of profit and loss**Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Table]**

..(1)

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

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]				
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]				
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	Remeasurements of net defined benefit plans	Remeasurements of net defined benefit plans	Tax Impact on above	Tax Impact on above
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-13.94	20.18	4.82	-6.98

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

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	3,616.98	2,638.86		3,616.98
Changes in comprehensive income components	-9.12	13.2		-9.12
Total comprehensive income	3,607.86	2,652.06		3,607.86
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Other changes in equity, others	-31.51	0		-31.51
Total other changes in equity	-31.51	0		-31.51
Total increase (decrease) in equity	3,576.35	2,652.06		3,576.35
Other equity at end of period	10,590.41	7,014.06	4,362	10,590.41

Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	2,638.86		3,616.98	2,638.86
Changes in comprehensive income components	13.2		-9.12	13.2
Total comprehensive income	2,652.06		3,607.86	2,652.06
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Deductions to reserves [Abstract]				
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Other changes in equity, others	0		-31.51	0
Total other changes in equity	0		-31.51	0
Total increase (decrease) in equity	2,652.06		3,576.35	2,652.06
Other equity at end of period	7,014.06	4,362	10,590.41	7,014.06

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Capital reserves [Member]			
		31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Other equity [Abstract]					
Statement of changes in equity [Line items]					
Equity [Abstract]					
Changes in equity [Abstract]					
Comprehensive income [Abstract]					
Profit (loss) for period			0	0	
Changes in comprehensive income components			0	0	
Total comprehensive income			0	0	
Other changes in equity [Abstract]					
Other additions to reserves			0	0	
Deductions to reserves [Abstract]					
Other deductions to reserves			0	0	
Total deductions to reserves			0	0	
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	4,362	610.35	610.35		(A) 610.35

Footnotes

(A) Capital Reserve On Amalgamation

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Securities premium reserve [Member]			General reserve [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Changes in comprehensive income components	0	0		0
Total comprehensive income	0	0		0
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	0	0		0
Other equity at end of period	993.6	993.6	993.6	280.72

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	General reserve [Member]		Retained earnings [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		3,616.98	2,638.86
Changes in comprehensive income components	0		-9.12	13.2
Total comprehensive income	0		3,607.86	2,652.06
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Deductions to reserves [Abstract]				
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Other changes in equity, others	0		-31.51	0
Total other changes in equity	0		-31.51	0
Total increase (decrease) in equity	0		3,576.35	2,652.06
Other equity at end of period	280.72	280.72	8,705.74	5,129.39

Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Retained earnings [Member] 31/03/2017	Other retained earning [Member]		
		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		3,616.98	2,638.86	
Changes in comprehensive income components		(A) -9.12	(B) 13.2	
Total comprehensive income		3,607.86	2,652.06	
Other changes in equity [Abstract]				
Other additions to reserves		0	0	
Deductions to reserves [Abstract]				
Other deductions to reserves		0	0	
Total deductions to reserves		0	0	
Other changes in equity, others		(C) -31.51	0	
Total other changes in equity		-31.51	0	
Total increase (decrease) in equity		3,576.35	2,652.06	
Other equity at end of period	2,477.33	8,705.74	5,129.39	2,477.33

(A) Other Comprehensive Income for the year - (9.12)/-

(B) Other Comprehensive Income for the year - 13.20/-

(C) Change in accounting policy - (31.51)/-

Statement of changes in equity [Table]

..(7)

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

Components of equity [Axis]	Non-controlling interests [Member]		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Other equity [Abstract]			
Statement of changes in equity [Line items]			
Equity [Abstract]			
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period	0	0	
Changes in comprehensive income components	0	0	
Total comprehensive income	0	0	
Other changes in equity [Abstract]			
Other additions to reserves	0	0	
Deductions to reserves [Abstract]			
Other deductions to reserves	0	0	
Total deductions to reserves	0	0	
Other changes in equity, others	0	0	
Total other changes in equity	0	0	
Total increase (decrease) in equity	0	0	
Other equity at end of period	0	0	0

[320000] Cash flow statement, indirect

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	5,043.44	3,578.76	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	58.46	194.06	
Adjustments for decrease (increase) in inventories	-1,343.4	-789.64	
Adjustments for decrease (increase) in trade receivables, current	-965.88	-1,116.71	
Adjustments for increase (decrease) in trade payables, current	1,163.61	1,598.94	
Adjustments for depreciation and amortisation expense	769.79	741.04	
Adjustments for provisions, current	69.32	35.93	
Adjustments for dividend income	0.02	0.03	
Adjustments for interest income	0	2.13	
Other adjustments for non-cash items	(A) -188.34	(B) 114.32	
Total adjustments for reconcile profit (loss)	-436.46	775.78	
Net cash flows from (used in) operations	4,606.98	4,354.54	
Other inflows (outflows) of cash	-946.06	-869.74	
Net cash flows from (used in) operating activities	3,660.92	3,484.8	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	15.53	714.84	
Purchase of property, plant and equipment	4,035.79	1,036.94	
Proceeds from sales of other long-term assets	(C) 50.89	(D) 850	
Cash payments for future contracts, forward contracts, option contracts and swap contracts	(E) 375	(F) 1,100	
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	(G) 875	0	
Dividends received	0.02	0.03	
Net cash flows from (used in) investing activities	-3,469.35	-572.07	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	-54.41	163.74	
Repayments of borrowings	222.65	2,696.14	
Interest paid	58.46	254.37	
Other inflows (outflows) of cash	0	2.13	
Net cash flows from (used in) financing activities	-335.52	-2,784.64	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-143.95	128.09	
Net increase (decrease) in cash and cash equivalents	-143.95	128.09	
Cash and cash equivalents cash flow statement at end of period	31.3	175.25	47.16

Footnotes

(A) Provision for Doubtful Debts and Advances - 0/- Remeasurement of Defined Benefit Plan - (13.94)/- Changes in Accounting Policies - (31.51)/- (Profit)/Loss on sale of Property, Plant and Equipment - (4.32)/- Profit on Sale of Current Investments - (56.24) Profit on sale of Non-current asset held for sale - (50.75) Net (Gain)/Loss on Fair Valuation of Investments through profit and loss - (31.58)/-

(B) Provision for Doubtful Debts and Advances - 0/- Remeasurement of Defined Benefit Plan - (13.94)/- Changes in Accounting Policies - (31.51)/- (Profit)/Loss on sale of Property, Plant and Equipment - (4.32)/- Profit on Sale of Current Investments - (56.24) Profit on sale of Non-current asset held for sale - (50.75) Net (Gain)/Loss on Fair Valuation of Investments through profit and loss - (31.58)/-

(C) Receipts on sale of Non-current asset held for sale

(D) Receipts on sale of Non-current asset held for sale

(E) Payment for Purchase of Current Investments - (375.00)/-

(F) Payment for Purchase of Current Investments - (1100.00)/-

(G) Receipt on Redemption of Current Investments - 875.00/-

[610100] Notes - List of accounting policies

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of significant accounting policies [TextBlock]	Textual information (3) [See below]	Textual information (4) [See below]

Textual information (3)

Disclosure of significant accounting policies [Text Block]

STATEMENT
OF
SIGNIFICANT
1 ACCOUNTING
POLICIES
AND
PRACTICES :

I. Background and Operations

Ring Plus Aqua Limited (RPAL or the Company), CIN : U99999MH1986PLC040885, headquartered in Mumbai, Maharashtra, India, carries on business of manufacturing and exporting Ring Gears, Flexplates, Water Pump Bearings, machined components both for auto and non-auto sector. Scissors Engineering Products Limited is holding company of RPAL holding 89.07% capital of the Company.

II. Basis of preparation of financial statements

The accounting policies are applied consistently to all the periods presented in the financial statements.

III. Significant accounting policies

(a) Basis of preparation of Financial Statements

(i) Compliance with Ind AS

These financial statements have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified by Ministry of Corporate Affairs pursuant to section 133 of the Companies Act, 2013 read with of the Companies (Indian Accounting standards) Rules, 2015 and other relevant provisions of the Act.

(ii) Historical cost convention

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

1) certain financial assets and liabilities that is measured at fair value;

2) assets held for sale - measured at the lower of its carrying amount and fair value less cost to sell;

3) defined benefit plans - plan assets measured at fair value;

(iii) Amended standards adopted by the Company

The Company has applied the following standards and amendments for the first time for their annual reporting period commencing April 1, 2018 :

- Ind AS 115, Revenue from Contracts with Customers
- Amendment to Ind AS 20, Accounting for Government Grants and Disclosure of Government Assistance
- Appendix B, Foreign Currency Transactions and Advance Consideration to Ind AS 21, The Effects of Changes in Foreign Exchange Rates
- Amendment to Ind AS 12, Income taxes
- Amendment to Ind AS 40, Investment Property
- Amendment to Ind AS 28, Investments in Associates and Joint Ventures and Ind AS 112, Disclosure of Interests in Other Entities

The Company has applied Ind AS 115 for the first time by using the modified retrospective method with the date of initial application of April 1, 2018. The details are disclosed in note 34. Most of the others did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

(iv) Current non-current classification

All assets and liabilities have been classified as current or non-current as per the companys normal operating cycle (twelve months)and other criteria set out in the Schedule III to the Companies Act, 2013.

(v) Rounding of amounts

All amounts disclosed in the financial statements and notes have been rounded off to the nearest lakhs as per the requirement of Schedule III, unless otherwise stated.

(b)

Use of estimates and judgments

The estimates and judgments used in the preparation of the financial statements are continuously evaluated by the company and are based on historical experience and various other assumptions and factors (including expectations of future events) that the company believes to be reasonable under the existing circumstances. Differences between actual results and estimates are recognised in the period in which the results are known/materialised.

The said estimates are based on the facts and events, that existed as at the reporting date, or that occurred after that date but provide additional evidence about conditions existing as at the reporting date.

(c) Property, plant and equipment

Freehold land is carried at historical cost. All other items of property, plant and equipment are stated at cost less depreciation and impairment, if any. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to the Statement of Profit and Loss during the reporting period in which they are incurred.

Depreciation methods, estimated useful lives and residual value

Depreciation is provided on a Straight Line Method, over the estimated useful lives of assets. Leasehold land is amortised over of period lease. Leasehold improvements are amortised over the period of lease or estimated useful lives which ever is lower.

The company depreciates its property, plant and equipment over the useful life in the manner prescribed in Schedule II of the Act, and management believe that useful lives of assets are same as those prescribed in schedule II of the Act, except for plant and machinery which based on an independent technical evaluation has been estimated as 24 years from the date of acquisition (on a single shift basis), which is different from that prescribed in Schedule II of the Act.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Statement of Profit and Loss.

(d) Intangible assets

Computer software

Computer software are stated at cost, less accumulated amortisation and impairments, if any.

Amortisation method

The Company amortizes computer software with a useful life using the straight-line method over the period of 3 years from the date of acquisition.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Statement of Profit and Loss.

(e) Lease

As a lessee

Leases in which a significant portion of the risks and rewards of ownership are not transferred to the company as lessee are classified as operating leases. Payments made under operating leases are charged to the Statement of Profit and Loss on a straight-line basis over the period of the lease unless the payments are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases.

The Ministry of Corporate Affairs (MCA), on 30 March 2019, notified amendments to Ind AS 116, Lease. Ind AS 116 will replace the existing leases Standard, Ind AS 17 Leases, and related Interpretations. The Standard sets out the principles for the recognition, measurement, presentation and disclosure of leases for both parties to a contract i.e., the lessee and the lessor. The Company is currently assessing the potential impact of this amendment. These amendments are mandatory for the accounting period beginning on or after April 1, 2019.

(f) Cash and Cash Equivalents

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

(g) Trade receivables

Trade receivables are recognised at the value of sales less provision for impairment.

(h) Inventories

Inventories of Raw Materials, Goods in transit, Work-in-Progress, Stores and spares and Finished Goods are stated 'at cost or net realisable value, whichever is lower'. Cost comprise all cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. Cost formula used is 'Weighted Average cost'. Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience of the Company.

(i) Investments and other financial assets

(i) Classification

The company classifies its financial assets in the following measurement categories:

* those to be measured subsequently at fair value (either through other comprehensive income, or through the Statement of Profit and Loss), and

* those measured at amortised cost.

The classification depends on the company's business model for managing the financial assets and the contractual terms of the cash flows.

For assets measured at fair value, gains and losses will either be recorded in the Statement of Profit and Loss or other comprehensive income. For investments in debt instruments, this will depend on the business model in which the investment is held. For investments in equity instruments, this will depend on whether the company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income.

(ii) Measurement

At initial recognition, the company measures a financial asset at its fair value . Transaction costs of financial assets carried at fair value through the Statement of Profit and Loss are expensed in the Statement of Profit and Loss.

Debt instruments:

Subsequent measurement of debt instruments depends on the company's

business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the Company classifies its debt instruments:

* Amortised cost: Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Interest income from these financial assets is included in other income using the effective interest rate method.

* Fair value through other comprehensive income (FVOCI): Assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest are measured at fair value through other comprehensive income (FVOCI). Movements in the carrying amount are taken through OCI, except for the recognition of impairment losses, interest revenue which are recognised in the Statement of Profit and Loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to the Statement of Profit and Loss and recognised in other income/expense. Interest income from these financial assets is included in other income using the effective interest rate method.

* Fair value through profit and loss: Assets that do not meet the criteria for amortised cost or FVOCI are measured at fair value through Statement of Profit and Loss. Interest income from these financial assets is included in other income.

Equity instruments:

The company subsequently measures all equity investments at fair value. Where the Company's management has elected to present fair value gains and losses on equity investments in other comprehensive income, there is no subsequent reclassification of fair value gains and losses to the Statement of Profit and Loss. Dividends from such investments are recognised in the Statement of Profit and Loss as other income when the Company's right to receive payments is established.

(iii) Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

(v) Income recognition

- Interest income

Interest income from debt instruments is recognised using the effective interest rate method.

- Dividends

Dividends are recognised in the Statement of Profit and Loss only when the right to receive payment is established.

(j) Derivative financial instruments

Derivative financial instruments such as forward currency contracts, option contract and cross currency swap, to hedge its foreign currency risks are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value with changes in fair value recognised in the Statement of Profit and Loss in the period when they arise.

(k) Borrowings

Borrowings are initially recognised at net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the Statement of Profit and Loss over the period of the borrowings using the effective interest method.

(l) Borrowing costs

Interest and other borrowing costs attributable to qualifying assets are capitalised. Other interest and borrowing costs are charged to revenue.

(m) Provisions and contingent liabilities

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

Provisions are measured at the present value of managements best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense.

Contingent Liabilities are disclosed in respect of possible obligations that arise from past events but their existence will be confirmed by the occurrence or non occurrence of one or more uncertain future events.

A contingent asset is disclosed, where an inflow of economic benefits is probable. A contingent asset is not recognised unless the recovery is virtually certain.

(n) Revenue recognition

Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration we expect to receive in exchange for those products or services. The control of the products and services were transfer at a time.

The company recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the company and specific criteria have been met for each of the company's activities as described below.

Sale of goods -

Sales are recognised when the control of the goods has transferred when the goods are delivered to customer and there is no unfulfilled obligation that could affect the customer's acceptance of the product. Delivery occurs when the products have been shipped to the specific location, risk of obsolescence and loss have been transfer to customer and the Company has objective evidence that all criteria for the acceptance have been satisfied.

Sales Return -

The Company recognises provision for sales return, based on the historical results, measured on net basis of the margin of the sale.

Other operating revenue - Export incentives -

Export Incentives under the, Duty Draw back Scheme, "Merchandise Export from India Scheme" etc. is accounted in the year of export.

(o) Employee benefits

(i) Other long-term employee benefit obligations

The liabilities for earned leave are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. An actuarial valuation is obtained at the end of reporting period. The present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method.

(ii) Post-employment obligations

Gratuity obligations

The liability or asset recognised in the balance sheet in respect of defined gratuity plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by actuaries using the projected unit credit method.

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

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

Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments as calculated by actuary are recognised immediately in the Statement of Profit and Loss as past service cost.

Defined Contribution Plans

Defined Contribution Plans such as Provident Fund etc., are charged to the Statement of Profit and Loss Account as incurred.

Termination benefits

Termination benefits are payable when employment is terminated by the company before the normal retirement date, or when an employee accepts voluntary redundancy in exchange for these benefits. The company recognises termination benefits at the earlier of the following dates: (a) when the company can no longer withdraw the offer of those benefits; and (b) when the company recognises costs for restructuring that is within the scope of Ind AS37 and involves the payment of termination benefits. In the case of an offer made to encourage voluntary redundancy, the termination benefits are measured based on the number of employees expected to accept the offer. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

(p) Foreign currency transactions

Transactions in foreign currencies are recognised at the prevailing exchange rates on the transaction dates. Realised gains and losses on settlement of foreign currency transactions are recognised in the Statement of Profit and Loss.

Monetary foreign currency assets and liabilities at the year-end are translated at the year-end exchange rates and the resultant exchange differences are recognised in the Statement of Profit and Loss.

(q) Income tax

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

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

Deferred tax assets are recognised for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

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

Current and deferred tax is recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also

recognised in other comprehensive income or directly in equity, respectively

Minimum Alternate Tax credit is recognised as deferred tax asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the specified period. Such asset is reviewed at each Balance Sheet date and the carrying amount of the MAT credit asset is written down to the extent there is no longer a convincing evidence to the effect that the company will pay normal income tax during the specified period.

(r) Earnings Per Share

Basic earnings per share

Basic earnings per share is calculated by dividing:

- the profit attributable to owners of the company

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

(s) Share Based Payments

The Company has during the year approved Ring Plus Aqua Limited Employees Stock Option Plan 2019 (RPAL ESOP 2019).

The fair value options granted under the RPAL ESOP 2019 is recognised as an employee benefit expense with a corresponding increase in equity. The total amount to be expensed is determined by reference to the fair value of the options granted. The total expense is recognised over the vesting period, which is the period over which all of the specified vesting conditions are to be satisfied. At the end of the each period, the Company revises its estimate of the number of options that are expected to vest based on the non-market vesting conditions and service conditions. It recognises the impact of the revision to original estimates, if any, in profit or loss, with a corresponding adjustment to equity.

Critical
2 estimates and
judgements

The preparation of financial statements requires the use of accounting estimates which by definition will seldom equal the actual results.

This note provides an overview of the areas that involved a higher degree of judgement or complexity, and items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgements is included in relevant notes together with information about the basis of calculation for each affected line item in the financial statements.

The areas involving critical estimates or judgement are:

- Estimation of Defined benefit obligation (Refer Note 44).

- Estimation of current tax expenses and Payable and Recognition of deferred tax assets for carried forward tax losses (Refer Note 7).

Textual information (4)

Disclosure of significant accounting policies [Text Block]

STATEMENT
OF
SIGNIFICANT
ACCOUNTING
POLICIES
AND
PRACTICES :

I. Background and Operations

Ring Plus Aqua Limited (RPAL or the Company), CIN : U99999MH1986PLC040885, headquartered in Mumbai, Maharashtra, India, carries on business of manufacturing and exporting Ring Gears, Flexplates, Water Pump Bearings, machined components both for auto and non-auto sector. Scissors Engineering Products Limited is holding company of RPAL holding 89.07% capital of the Company.

II. Basis of preparation of financial statements

The accounting policies are applied consistently to all the periods presented in the financial statements.

III. Significant accounting policies

(a) Basis of preparation of Financial Statements

(i) Compliance with Ind AS

These financial statements have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified by Ministry of Corporate Affairs pursuant to section 133 of the Companies Act, 2013 read with of the Companies (Indian Accounting standards) Rules, 2015 and other relevant provisions of the Act.

(ii) Historical cost convention

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

1) certain financial assets and liabilities that is measured at fair value;

2) assets held for sale - measured at the lower of its carrying amount and fair value less cost to sell;

3) defined benefit plans - plan assets measured at fair value;

(iii) Amended standards adopted by the Company

The Company has applied the following standards and amendments for the first time for their annual reporting period commencing April 1, 2018 :

- Ind AS 115, Revenue from Contracts with Customers
 - Amendment to Ind AS 20, Accounting for Government Grants and Disclosure of Government Assistance
 - Appendix B, Foreign Currency Transactions and Advance Consideration to Ind AS 21, The Effects of Changes in Foreign Exchange Rates
 - Amendment to Ind AS 12, Income taxes
 - Amendment to Ind AS 40, Investment Property
 - Amendment to Ind AS 28, Investments in Associates and Joint Ventures and Ind AS 112, Disclosure of Interests in Other Entities
- The Company has applied Ind AS 115 for the first time by using the modified retrospective method with the date of initial application of April 1, 2018. The details are disclosed in note 34. Most of the others did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

(iv) Current non-current classification

All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle (twelve months) and other criteria set out in the Schedule III to the Companies Act, 2013.

(v) Rounding of amounts

All amounts disclosed in the financial statements and notes have been rounded off to the nearest lakhs as per the requirement of Schedule III, unless otherwise stated.

(b)

Use of estimates and judgments

The estimates and judgments used in the preparation of the financial statements are continuously evaluated by the company and are based on historical experience and various other assumptions and factors (including expectations of future events) that the company believes to be reasonable under the existing circumstances. Differences between actual results and estimates are recognised in the period in which the results are known/materialised.

The said estimates are based on the facts and events, that existed as at the reporting date, or that occurred after that date but provide additional evidence about conditions existing as at the reporting date.

(c) Property, plant and equipment

Freehold land is carried at historical cost. All other items of property, plant and equipment are stated at cost less depreciation and impairment, if any. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to the Statement of Profit and Loss during the reporting period in which they are incurred.

Depreciation methods, estimated useful lives and residual value

Depreciation is provided on a Straight Line Method, over the estimated useful lives of assets. Leasehold land is amortised over of period lease. Leasehold improvements are amortised over the period of lease or estimated useful lives which ever is lower.

The company depreciates its property, plant and equipment over the useful life in the manner prescribed in Schedule II of the Act, and management believe that useful lives of assets are same as those prescribed in schedule II of the Act, except for plant and machinery which based on an independent technical evaluation has been estimated as 24 years from the date of acquisition (on a single shift basis), which is different from that prescribed in Schedule II of the Act.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Statement of Profit and Loss.

(d) Intangible assets

Computer software

Computer software are stated at cost, less accumulated amortisation and impairments, if any.

Amortisation method

The Company amortizes computer software with a useful life using the straight-line method over the period of 3 years from the date of acquisition.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Statement of Profit and Loss.

(e) Lease

As a lessee

Leases in which a significant portion of the risks and rewards of ownership are not transferred to the company as lessee are classified as operating leases. Payments made under operating leases are charged to the Statement of Profit and Loss on a straight-line basis over the period of the lease unless the payments are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases.

The Ministry of Corporate Affairs (MCA), on 30 March 2019, notified amendments to Ind AS 116, Lease. Ind AS 116 will replace the existing leases Standard, Ind AS 17 Leases, and related Interpretations. The Standard sets out the principles for the recognition, measurement, presentation and disclosure of leases for both parties to a contract i.e., the lessee and the lessor. The Company is currently assessing the potential impact of this amendment. These amendments are mandatory for the accounting period beginning on or after April 1, 2019.

(f) Cash and Cash Equivalents

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

(g) Trade receivables

Trade receivables are recognised at the value of sales less provision for impairment.

(h) Inventories

Inventories of Raw Materials, Goods in transit, Work-in-Progress, Stores and spares and Finished Goods are stated 'at cost or net realisable value, whichever is lower'. Cost comprise all cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. Cost formula used is 'Weighted Average cost'. Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience of the Company.

(i) Investments and other financial assets

(i) Classification

The company classifies its financial assets in the following measurement categories:

* those to be measured subsequently at fair value (either through other comprehensive income, or through the Statement of Profit and Loss), and

* those measured at amortised cost.

The classification depends on the company's business model for managing the financial assets and the contractual terms of the cash flows.

For assets measured at fair value, gains and losses will either be recorded in the Statement of Profit and Loss or other comprehensive income. For investments in debt instruments, this will depend on the business model in which the investment is held. For investments in equity instruments, this will depend on whether the company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income.

(ii) Measurement

At initial recognition, the company measures a financial asset at its fair value . Transaction costs of financial assets carried at fair value through the Statement of Profit and Loss are expensed in the Statement of Profit and Loss.

Debt instruments:

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow

characteristics of the asset. There are three measurement categories into which the Company classifies its debt instruments:

* Amortised cost: Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Interest income from these financial assets is included in other income using the effective interest rate method.

* Fair value through other comprehensive income (FVOCI): Assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest are measured at fair value through other comprehensive income (FVOCI). Movements in the carrying amount are taken through OCI, except for the recognition of impairment losses, interest revenue which are recognised in the Statement of Profit and Loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to the Statement of Profit and Loss and recognised in other income/expense. Interest income from these financial assets is included in other income using the effective interest rate method.

* Fair value through profit and loss: Assets that do not meet the criteria for amortised cost or FVOCI are measured at fair value through Statement of Profit and Loss. Interest income from these financial assets is included in other income.

Equity instruments:

The company subsequently measures all equity investments at fair value. Where the Company's management has elected to present fair value gains and losses on equity investments in other comprehensive income, there is no subsequent reclassification of fair value gains and losses to the Statement of Profit and Loss. Dividends from such investments are recognised in the Statement of Profit and Loss as other income when the Company's right to receive payments is established.

(iii) Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

(v) Income recognition

- Interest income

Interest income from debt instruments is recognised using the effective interest rate method.

- Dividends

Dividends are recognised in the Statement of Profit and Loss only when the right to receive payment is established.

(j) Derivative financial instruments

Derivative financial instruments such as forward currency contracts, option contract and cross currency swap, to hedge its foreign currency risks are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value with changes in fair value recognised in the Statement of Profit and Loss in the period when they arise.

(k) Borrowings

Borrowings are initially recognised at net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the Statement of Profit and Loss over the period of the borrowings using the effective interest method.

(l) Borrowing costs

Interest and other borrowing costs attributable to qualifying assets are capitalised. Other interest and borrowing costs are charged to revenue.

(m) Provisions and contingent liabilities

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

Provisions are measured at the present value of managements best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense.

Contingent Liabilities are disclosed in respect of possible obligations that arise from past events but their existence will be confirmed by the occurrence or non occurrence of one or more uncertain future events.

A contingent asset is disclosed, where an inflow of economic benefits is probable. A contingent asset is not recognised unless the recovery is virtually certain.

(n) Revenue recognition

Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration we expect to receive in exchange for those products or services. The control of the products and services were transfer at a time.

The company recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the company and specific criteria have been met for each of the company's activities as described below.

Sale of goods -

Sales are recognised when the control of the goods has transferred when the goods are delivered to customer and there is no unfulfilled obligation that could affect the customer's acceptance of the product. Delivery occurs when the products have been shipped to the specific location, risk of obsolescence and loss have been transfer to customer and the Company has objective evidence that all criteria for the acceptance have been satisfied.

Sales Return -

The Company recognises provision for sales return, based on the historical results, measured on net basis of the margin of the sale.

Other operating revenue - Export incentives -

Export Incentives under the, Duty Draw back Scheme, "Merchandise Export from India Scheme" etc. is accounted in the year of export.

(o) Employee benefits

(i) Other long-term employee benefit obligations

The liabilities for earned leave are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. An actuarial valuation is obtained at the end of reporting period. The present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method.

(ii) Post-employment obligations

Gratuity obligations

The liability or asset recognised in the balance sheet in respect of defined gratuity plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by actuaries using the projected unit credit method.

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

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

Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments as calculated by actuary are recognised immediately in the Statement of Profit and Loss as past service cost.

Defined Contribution Plans

Defined Contribution Plans such as Provident Fund etc., are charged to the Statement of Profit and Loss Account as incurred.

Termination benefits

Termination benefits are payable when employment is terminated by the company before the normal retirement date, or when an employee accepts voluntary redundancy in exchange for these benefits. The company recognises termination benefits at the earlier of the following dates: (a) when the company can no longer withdraw the offer of those benefits; and (b) when the company recognises costs for restructuring that is within the scope of Ind AS37 and involves the payment of termination benefits. In the case of an offer made to encourage voluntary redundancy, the termination benefits are measured based on the number of employees expected to accept the offer. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

(p) Foreign currency transactions

Transactions in foreign currencies are recognised at the prevailing exchange rates on the transaction dates. Realised gains and losses on settlement of foreign currency transactions are recognised in the Statement of Profit and Loss.

Monetary foreign currency assets and liabilities at the year-end are translated at the year-end exchange rates and the resultant exchange differences are recognised in the Statement of Profit and Loss.

(q) Income tax

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

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

Deferred tax assets are recognised for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

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

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

Minimum Alternate Tax credit is recognised as deferred tax asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the specified period. Such asset is reviewed at each Balance Sheet date and the carrying amount of the MAT credit asset is written down to the extent there is no longer a convincing evidence to the effect that the company will pay normal income tax during the specified period.

(r) Earnings Per Share

Basic earnings per share

Basic earnings per share is calculated by dividing:

- the profit attributable to owners of the company

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

(s) Share Based Payments

The Company has during the year approved Ring Plus Aqua Limited Employees Stock Option Plan 2019 (RPAL ESOP 2019).

The fair value options granted under the RPAL ESOP 2019 is recognised as an employee benefit expense with a corresponding increase in equity. The total amount to be expensed is determined by reference to the fair value of the options granted. The total expense is recognised over the vesting period, which is the period over which all of the specified vesting conditions are to be satisfied. At the end of the each period, the Company revises its estimate of the number of options that are expected to vest based on the non-market vesting conditions and service conditions. It recognises the impact of the revision to original estimates, if any, in profit or loss, with a corresponding adjustment to equity.

2 Critical estimates and judgements

The preparation of financial statements requires the use of accounting estimates which by definition will seldom equal the actual results.

This note provides an overview of the areas that involved a higher degree of judgement or complexity, and items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgements is included in relevant notes together with information about the basis of calculation for each affected line item in the financial statements.

The areas involving critical estimates or judgement are:

- Estimation of Defined benefit obligation (Refer Note 44).

- Estimation of current tax expenses and Payable and Recognition of deferred tax assets for carried forward tax losses (Refer Note 7).

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (5) [See below]	Textual information (6) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Description of reason why reclassification of comparative amounts is impracticable	NA	NA
Description of nature of necessary adjustments to provide comparative information	NA	NA
Disclosure of significant accounting policies [TextBlock]	Textual information (7) [See below]	Textual information (8) [See below]

Textual information (5)**Statement of Ind AS compliance [Text Block]****Compliance with Ind AS**

These financial statements have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified by Ministry of Corporate Affairs pursuant to section 133 of the Companies Act, 2013 read with of the Companies (Indian Accounting standards) Rules, 2015 and other relevant provisions of the Act.

Textual information (6)**Statement of Ind AS compliance [Text Block]**

These financial statements have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified by Ministry of Corporate Affairs pursuant to section 133 of the Companies Act, 2013 read with of the Companies (Indian Accounting standards) Rules, 2015 and other relevant provisions of the Act._

Textual information (7)

Disclosure of significant accounting policies [Text Block]

STATEMENT
OF
SIGNIFICANT
1 ACCOUNTING
POLICIES
AND
PRACTICES :

I. Background and Operations

Ring Plus Aqua Limited (RPAL or the Company), CIN : U99999MH1986PLC040885, headquartered in Mumbai, Maharashtra, India, carries on business of manufacturing and exporting Ring Gears, Flexplates, Water Pump Bearings, machined components both for auto and non-auto sector. Scissors Engineering Products Limited is holding company of RPAL holding 89.07% capital of the Company.

II. Basis of preparation of financial statements

The accounting policies are applied consistently to all the periods presented in the financial statements.

III. Significant accounting policies

(a) Basis of preparation of Financial Statements

(i) Compliance with Ind AS

These financial statements have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified by Ministry of Corporate Affairs pursuant to section 133 of the Companies Act, 2013 read with of the Companies (Indian Accounting standards) Rules, 2015 and other relevant provisions of the Act.

(ii) Historical cost convention

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

1) certain financial assets and liabilities that is measured at fair value;

2) assets held for sale - measured at the lower of its carrying amount and fair value less cost to sell;

3) defined benefit plans - plan assets measured at fair value;

(iii) Amended standards adopted by the Company

The Company has applied the following standards and amendments for the first time for their annual reporting period commencing April 1, 2018 :

- Ind AS 115, Revenue from Contracts with Customers
- Amendment to Ind AS 20, Accounting for Government Grants and Disclosure of Government Assistance
- Appendix B, Foreign Currency Transactions and Advance Consideration to Ind AS 21, The Effects of Changes in Foreign Exchange Rates
- Amendment to Ind AS 12, Income taxes
- Amendment to Ind AS 40, Investment Property
- Amendment to Ind AS 28, Investments in Associates and Joint Ventures and Ind AS 112, Disclosure of Interests in Other Entities

The Company has applied Ind AS 115 for the first time by using the modified retrospective method with the date of initial application of April 1, 2018. The details are disclosed in note 34. Most of the others did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

(iv) Current non-current classification

All assets and liabilities have been classified as current or non-current as per the companys normal operating cycle (twelve months)and other criteria set out in the Schedule III to the Companies Act, 2013.

(v) Rounding of amounts

All amounts disclosed in the financial statements and notes have been rounded off to the nearest lakhs as per the requirement of Schedule III, unless otherwise stated.

(b)

Use of estimates and judgments

The estimates and judgments used in the preparation of the financial statements are continuously evaluated by the company and are based on historical experience and various other assumptions and factors (including expectations of future events) that the company believes to be reasonable under the existing circumstances. Differences between actual results and estimates are recognised in the period in which the results are known/materialised.

The said estimates are based on the facts and events, that existed as at the reporting date, or that occurred after that date but provide additional evidence about conditions existing as at the reporting date.

(c) Property, plant and equipment

Freehold land is carried at historical cost. All other items of property, plant and equipment are stated at cost less depreciation and impairment, if any. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to the Statement of Profit and Loss during the reporting period in which they are incurred.

Depreciation methods, estimated useful lives and residual value

Depreciation is provided on a Straight Line Method, over the estimated useful lives of assets. Leasehold land is amortised over of period lease. Leasehold improvements are amortised over the period of lease or estimated useful lives which ever is lower.

The company depreciates its property, plant and equipment over the useful life in the manner prescribed in Schedule II of the Act, and management believe that useful lives of assets are same as those prescribed in schedule II of the Act, except for plant and machinery which based on an independent technical evaluation has been estimated as 24 years from the date of acquisition (on a single shift basis), which is different from that prescribed in Schedule II of the Act.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Statement of Profit and Loss.

(d) Intangible assets

Computer software

Computer software are stated at cost, less accumulated amortisation and impairments, if any.

Amortisation method

The Company amortizes computer software with a useful life using the straight-line method over the period of 3 years from the date of acquisition.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Statement of Profit and Loss.

(e) Lease

As a lessee

Leases in which a significant portion of the risks and rewards of ownership are not transferred to the company as lessee are classified as operating leases. Payments made under operating leases are charged to the Statement of Profit and Loss on a straight-line basis over the period of the lease unless the payments are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases.

The Ministry of Corporate Affairs (MCA), on 30 March 2019, notified amendments to Ind AS 116, Lease. Ind AS 116 will replace the existing leases Standard, Ind AS 17 Leases, and related Interpretations. The Standard sets out the principles for the recognition, measurement, presentation and disclosure of leases for both parties to a contract i.e., the lessee and the lessor. The Company is currently assessing the potential impact of this amendment. These amendments are mandatory for the accounting period beginning on or after April 1, 2019.

(f) Cash and Cash Equivalents

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

(g) Trade receivables

Trade receivables are recognised at the value of sales less provision for impairment.

(h) Inventories

Inventories of Raw Materials, Goods in transit, Work-in-Progress, Stores and spares and Finished Goods are stated 'at cost or net realisable value, whichever is lower'. Cost comprise all cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. Cost formula used is 'Weighted Average cost'. Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience of the Company.

(i) Investments and other financial assets

(i) Classification

The company classifies its financial assets in the following measurement categories:

* those to be measured subsequently at fair value (either through other comprehensive income, or through the Statement of Profit and Loss), and

* those measured at amortised cost.

The classification depends on the company's business model for managing the financial assets and the contractual terms of the cash flows.

For assets measured at fair value, gains and losses will either be recorded in the Statement of Profit and Loss or other comprehensive income. For investments in debt instruments, this will depend on the business model in which the investment is held. For investments in equity instruments, this will depend on whether the company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income.

(ii) Measurement

At initial recognition, the company measures a financial asset at its fair value . Transaction costs of financial assets carried at fair value through the Statement of Profit and Loss are expensed in the Statement of Profit and Loss.

Debt instruments:

Subsequent measurement of debt instruments depends on the company's

business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the Company classifies its debt instruments:

* Amortised cost: Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Interest income from these financial assets is included in other income using the effective interest rate method.

* Fair value through other comprehensive income (FVOCI): Assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest are measured at fair value through other comprehensive income (FVOCI). Movements in the carrying amount are taken through OCI, except for the recognition of impairment losses, interest revenue which are recognised in the Statement of Profit and Loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to the Statement of Profit and Loss and recognised in other income/expense. Interest income from these financial assets is included in other income using the effective interest rate method.

* Fair value through profit and loss: Assets that do not meet the criteria for amortised cost or FVOCI are measured at fair value through Statement of Profit and Loss. Interest income from these financial assets is included in other income.

Equity instruments:

The company subsequently measures all equity investments at fair value. Where the Company's management has elected to present fair value gains and losses on equity investments in other comprehensive income, there is no subsequent reclassification of fair value gains and losses to the Statement of Profit and Loss. Dividends from such investments are recognised in the Statement of Profit and Loss as other income when the Company's right to receive payments is established.

(iii) Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

(v) Income recognition

- Interest income

Interest income from debt instruments is recognised using the effective interest rate method.

- Dividends

Dividends are recognised in the Statement of Profit and Loss only when the right to receive payment is established.

(j) Derivative financial instruments

Derivative financial instruments such as forward currency contracts, option contract and cross currency swap, to hedge its foreign currency risks are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value with changes in fair value recognised in the Statement of Profit and Loss in the period when they arise.

(k) Borrowings

Borrowings are initially recognised at net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the Statement of Profit and Loss over the period of the borrowings using the effective interest method.

(l) Borrowing costs

Interest and other borrowing costs attributable to qualifying assets are capitalised. Other interest and borrowing costs are charged to revenue.

(m) Provisions and contingent liabilities

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

Provisions are measured at the present value of managements best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense.

Contingent Liabilities are disclosed in respect of possible obligations that arise from past events but their existence will be confirmed by the occurrence or non occurrence of one or more uncertain future events.

A contingent asset is disclosed, where an inflow of economic benefits is probable. A contingent asset is not recognised unless the recovery is virtually certain.

(n) Revenue recognition

Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration we expect to receive in exchange for those products or services. The control of the products and services were transfer at a time.

The company recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the company and specific criteria have been met for each of the company's activities as described below.

Sale of goods -

Sales are recognised when the control of the goods has transferred when the goods are delivered to customer and there is no unfulfilled obligation that could affect the customer's acceptance of the product. Delivery occurs when the products have been shipped to the specific location, risk of obsolescence and loss have been transfer to customer and the Company has objective evidence that all criteria for the acceptance have been satisfied.

Sales Return -

The Company recognises provision for sales return, based on the historical results, measured on net basis of the margin of the sale.

Other operating revenue - Export incentives -

Export Incentives under the, Duty Draw back Scheme, "Merchandise Export from India Scheme" etc. is accounted in the year of export.

(o) Employee benefits

(i) Other long-term employee benefit obligations

The liabilities for earned leave are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. An actuarial valuation is obtained at the end of reporting period. The present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method.

(ii) Post-employment obligations

Gratuity obligations

The liability or asset recognised in the balance sheet in respect of defined gratuity plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by actuaries using the projected unit credit method.

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

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

Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments as calculated by actuary are recognised immediately in the Statement of Profit and Loss as past service cost.

Defined Contribution Plans

Defined Contribution Plans such as Provident Fund etc., are charged to the Statement of Profit and Loss Account as incurred.

Termination benefits

Termination benefits are payable when employment is terminated by the company before the normal retirement date, or when an employee accepts voluntary redundancy in exchange for these benefits. The company recognises termination benefits at the earlier of the following dates: (a) when the company can no longer withdraw the offer of those benefits; and (b) when the company recognises costs for an restructuring that is within the scope of Ind AS37 and involves the payment of termination benefits. In the case of an offer made to encourage voluntary redundancy, the termination benefits are measured based on the number of employees expected to accept the offer. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

(p) Foreign currency transactions

Transactions in foreign currencies are recognised at the prevailing exchange rates on the transaction dates. Realised gains and losses on settlement of foreign currency transactions are recognised in the Statement of Profit and Loss.

Monetary foreign currency assets and liabilities at the year-end are translated at the year-end exchange rates and the resultant exchange differences are recognised in the Statement of Profit and Loss.

(q) Income tax

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

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

Deferred tax assets are recognised for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

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

Current and deferred tax is recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also

recognised in other comprehensive income or directly in equity, respectively

Minimum Alternate Tax credit is recognised as deferred tax asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the specified period. Such asset is reviewed at each Balance Sheet date and the carrying amount of the MAT credit asset is written down to the extent there is no longer a convincing evidence to the effect that the company will pay normal income tax during the specified period.

(r) Earnings Per Share

Basic earnings per share

Basic earnings per share is calculated by dividing:

- the profit attributable to owners of the company

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

(s) Share Based Payments

The Company has during the year approved Ring Plus Aqua Limited Employees Stock Option Plan 2019 (RPAL ESOP 2019).

The fair value options granted under the RPAL ESOP 2019 is recognised as an employee benefit expense with a corresponding increase in equity. The total amount to be expensed is determined by reference to the fair value of the options granted. The total expense is recognised over the vesting period, which is the period over which all of the specified vesting conditions are to be satisfied. At the end of the each period, the Company revises its estimate of the number of options that are expected to vest based on the non-market vesting conditions and service conditions. It recognises the impact of the revision to original estimates, if any, in profit or loss, with a corresponding adjustment to equity.

Critical
2 estimates and
judgements

The preparation of financial statements requires the use of accounting estimates which by definition will seldom equal the actual results.

This note provides an overview of the areas that involved a higher degree of judgement or complexity, and items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgements is included in relevant notes together with information about the basis of calculation for each affected line item in the financial statements.

The areas involving critical estimates or judgement are:

- Estimation of Defined benefit obligation (Refer Note 44).

- Estimation of current tax expenses and Payable and Recognition of deferred tax assets for carried forward tax losses (Refer Note 7).

Textual information (8)

Disclosure of significant accounting policies [Text Block]

STATEMENT
OF
SIGNIFICANT
ACCOUNTING
POLICIES
AND
PRACTICES :

I. Background and Operations

Ring Plus Aqua Limited (RPAL or the Company), CIN : U99999MH1986PLC040885, headquartered in Mumbai, Maharashtra, India, carries on business of manufacturing and exporting Ring Gears, Flexplates, Water Pump Bearings, machined components both for auto and non-auto sector. Scissors Engineering Products Limited is holding company of RPAL holding 89.07% capital of the Company.

II. Basis of preparation of financial statements

The accounting policies are applied consistently to all the periods presented in the financial statements.

III. Significant accounting policies

(a) Basis of preparation of Financial Statements

(i) Compliance with Ind AS

These financial statements have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified by Ministry of Corporate Affairs pursuant to section 133 of the Companies Act, 2013 read with of the Companies (Indian Accounting standards) Rules, 2015 and other relevant provisions of the Act.

(ii) Historical cost convention

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

1) certain financial assets and liabilities that is measured at fair value;

2) assets held for sale - measured at the lower of its carrying amount and fair value less cost to sell;

3) defined benefit plans - plan assets measured at fair value;

(iii) Amended standards adopted by the Company

The Company has applied the following standards and amendments for the first time for their annual reporting period commencing April 1, 2018 :

- Ind AS 115, Revenue from Contracts with Customers
 - Amendment to Ind AS 20, Accounting for Government Grants and Disclosure of Government Assistance
 - Appendix B, Foreign Currency Transactions and Advance Consideration to Ind AS 21, The Effects of Changes in Foreign Exchange Rates
 - Amendment to Ind AS 12, Income taxes
 - Amendment to Ind AS 40, Investment Property
 - Amendment to Ind AS 28, Investments in Associates and Joint Ventures and Ind AS 112, Disclosure of Interests in Other Entities
- The Company has applied Ind AS 115 for the first time by using the modified retrospective method with the date of initial application of April 1, 2018. The details are disclosed in note 34. Most of the others did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

(iv) Current non-current classification

All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle (twelve months) and other criteria set out in the Schedule III to the Companies Act, 2013.

(v) Rounding of amounts

All amounts disclosed in the financial statements and notes have been rounded off to the nearest lakhs as per the requirement of Schedule III, unless otherwise stated.

(b)

Use of estimates and judgments

The estimates and judgments used in the preparation of the financial statements are continuously evaluated by the company and are based on historical experience and various other assumptions and factors (including expectations of future events) that the company believes to be reasonable under the existing circumstances. Differences between actual results and estimates are recognised in the period in which the results are known/materialised.

The said estimates are based on the facts and events, that existed as at the reporting date, or that occurred after that date but provide additional evidence about conditions existing as at the reporting date.

(c) Property, plant and equipment

Freehold land is carried at historical cost. All other items of property, plant and equipment are stated at cost less depreciation and impairment, if any. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to the Statement of Profit and Loss during the reporting period in which they are incurred.

Depreciation methods, estimated useful lives and residual value

Depreciation is provided on a Straight Line Method, over the estimated useful lives of assets. Leasehold land is amortised over of period lease. Leasehold improvements are amortised over the period of lease or estimated useful lives which ever is lower.

The company depreciates its property, plant and equipment over the useful life in the manner prescribed in Schedule II of the Act, and management believe that useful lives of assets are same as those prescribed in schedule II of the Act, except for plant and machinery which based on an independent technical evaluation has been estimated as 24 years from the date of acquisition (on a single shift basis), which is different from that prescribed in Schedule II of the Act.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Statement of Profit and Loss.

(d) Intangible assets

Computer software

Computer software are stated at cost, less accumulated amortisation and impairments, if any.

Amortisation method

The Company amortizes computer software with a useful life using the straight-line method over the period of 3 years from the date of acquisition.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Statement of Profit and Loss.

(e) Lease

As a lessee

Leases in which a significant portion of the risks and rewards of ownership are not transferred to the company as lessee are classified as operating leases. Payments made under operating leases are charged to the Statement of Profit and Loss on a straight-line basis over the period of the lease unless the payments are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases.

The Ministry of Corporate Affairs (MCA), on 30 March 2019, notified amendments to Ind AS 116, Lease. Ind AS 116 will replace the existing leases Standard, Ind AS 17 Leases, and related Interpretations. The Standard sets out the principles for the recognition, measurement, presentation and disclosure of leases for both parties to a contract i.e., the lessee and the lessor. The Company is currently assessing the potential impact of this amendment. These amendments are mandatory for the accounting period beginning on or after April 1, 2019.

(f) Cash and Cash Equivalents

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

(g) Trade receivables

Trade receivables are recognised at the value of sales less provision for impairment.

(h) Inventories

Inventories of Raw Materials, Goods in transit, Work-in-Progress, Stores and spares and Finished Goods are stated 'at cost or net realisable value, whichever is lower'. Cost comprise all cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. Cost formula used is 'Weighted Average cost'. Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience of the Company.

(i) Investments and other financial assets

(i) Classification

The company classifies its financial assets in the following measurement categories:

* those to be measured subsequently at fair value (either through other comprehensive income, or through the Statement of Profit and Loss), and

* those measured at amortised cost.

The classification depends on the company's business model for managing the financial assets and the contractual terms of the cash flows.

For assets measured at fair value, gains and losses will either be recorded in the Statement of Profit and Loss or other comprehensive income. For investments in debt instruments, this will depend on the business model in which the investment is held. For investments in equity instruments, this will depend on whether the company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income.

(ii) Measurement

At initial recognition, the company measures a financial asset at its fair value . Transaction costs of financial assets carried at fair value through the Statement of Profit and Loss are expensed in the Statement of Profit and Loss.

Debt instruments:

Subsequent measurement of debt instruments depends on the company's business model for managing the asset and the cash flow

characteristics of the asset. There are three measurement categories into which the Company classifies its debt instruments:

* Amortised cost: Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Interest income from these financial assets is included in other income using the effective interest rate method.

* Fair value through other comprehensive income (FVOCI): Assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest are measured at fair value through other comprehensive income (FVOCI). Movements in the carrying amount are taken through OCI, except for the recognition of impairment losses, interest revenue which are recognised in the Statement of Profit and Loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to the Statement of Profit and Loss and recognised in other income/expense. Interest income from these financial assets is included in other income using the effective interest rate method.

* Fair value through profit and loss: Assets that do not meet the criteria for amortised cost or FVOCI are measured at fair value through Statement of Profit and Loss. Interest income from these financial assets is included in other income.

Equity instruments:

The company subsequently measures all equity investments at fair value. Where the Company's management has elected to present fair value gains and losses on equity investments in other comprehensive income, there is no subsequent reclassification of fair value gains and losses to the Statement of Profit and Loss. Dividends from such investments are recognised in the Statement of Profit and Loss as other income when the Company's right to receive payments is established.

(iii) Impairment of financial assets

The company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

(v) Income recognition

- Interest income

Interest income from debt instruments is recognised using the effective interest rate method.

- Dividends

Dividends are recognised in the Statement of Profit and Loss only when the right to receive payment is established.

(j) Derivative financial instruments

Derivative financial instruments such as forward currency contracts, option contract and cross currency swap, to hedge its foreign currency risks are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value with changes in fair value recognised in the Statement of Profit and Loss in the period when they arise.

(k) Borrowings

Borrowings are initially recognised at net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the Statement of Profit and Loss over the period of the borrowings using the effective interest method.

(l) Borrowing costs

Interest and other borrowing costs attributable to qualifying assets are capitalised. Other interest and borrowing costs are charged to revenue.

(m) Provisions and contingent liabilities

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

Provisions are measured at the present value of managements best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense.

Contingent Liabilities are disclosed in respect of possible obligations that arise from past events but their existence will be confirmed by the occurrence or non occurrence of one or more uncertain future events.

A contingent asset is disclosed, where an inflow of economic benefits is probable. A contingent asset is not recognised unless the recovery is virtually certain.

(n) Revenue recognition

Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration we expect to receive in exchange for those products or services. The control of the products and services were transfer at a time.

The company recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the company and specific criteria have been met for each of the company's activities as described below.

Sale of goods -

Sales are recognised when the control of the goods has transferred when the goods are delivered to customer and there is no unfulfilled obligation that could affect the customer's acceptance of the product. Delivery occurs when the products have been shipped to the specific location, risk of obsolescence and loss have been transfer to customer and the Company has objective evidence that all criteria for the acceptance have been satisfied.

Sales Return -

The Company recognises provision for sales return, based on the historical results, measured on net basis of the margin of the sale.

Other operating revenue - Export incentives -

Export Incentives under the, Duty Draw back Scheme, "Merchandise Export from India Scheme" etc. is accounted in the year of export.

(o) Employee benefits

(i) Other long-term employee benefit obligations

The liabilities for earned leave are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. An actuarial valuation is obtained at the end of reporting period. The present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method.

(ii) Post-employment obligations

Gratuity obligations

The liability or asset recognised in the balance sheet in respect of defined gratuity plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by actuaries using the projected unit credit method.

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

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

Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments as calculated by actuary are recognised immediately in the Statement of Profit and Loss as past service cost.

Defined Contribution Plans

Defined Contribution Plans such as Provident Fund etc., are charged to the Statement of Profit and Loss Account as incurred.

Termination benefits

Termination benefits are payable when employment is terminated by the company before the normal retirement date, or when an employee accepts voluntary redundancy in exchange for these benefits. The company recognises termination benefits at the earlier of the following dates: (a) when the company can no longer withdraw the offer of those benefits; and (b) when the company recognises costs for restructuring that is within the scope of Ind AS37 and involves the payment of termination benefits. In the case of an offer made to encourage voluntary redundancy, the termination benefits are measured based on the number of employees expected to accept the offer. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

(p) Foreign currency transactions

Transactions in foreign currencies are recognised at the prevailing exchange rates on the transaction dates. Realised gains and losses on settlement of foreign currency transactions are recognised in the Statement of Profit and Loss.

Monetary foreign currency assets and liabilities at the year-end are translated at the year-end exchange rates and the resultant exchange differences are recognised in the Statement of Profit and Loss.

(q) Income tax

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

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

Deferred tax assets are recognised for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

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

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

Minimum Alternate Tax credit is recognised as deferred tax asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the specified period. Such asset is reviewed at each Balance Sheet date and the carrying amount of the MAT credit asset is written down to the extent there is no longer a convincing evidence to the effect that the company will pay normal income tax during the specified period.

(r) Earnings Per Share

Basic earnings per share

Basic earnings per share is calculated by dividing:

- the profit attributable to owners of the company

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

(s) Share Based Payments

The Company has during the year approved Ring Plus Aqua Limited Employees Stock Option Plan 2019 (RPAL ESOP 2019).

The fair value options granted under the RPAL ESOP 2019 is recognised as an employee benefit expense with a corresponding increase in equity. The total amount to be expensed is determined by reference to the fair value of the options granted. The total expense is recognised over the vesting period, which is the period over which all of the specified vesting conditions are to be satisfied. At the end of the each period, the Company revises its estimate of the number of options that are expected to vest based on the non-market vesting conditions and service conditions. It recognises the impact of the revision to original estimates, if any, in profit or loss, with a corresponding adjustment to equity.

2 Critical estimates and judgements

The preparation of financial statements requires the use of accounting estimates which by definition will seldom equal the actual results.

This note provides an overview of the areas that involved a higher degree of judgement or complexity, and items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgements is included in relevant notes together with information about the basis of calculation for each affected line item in the financial statements.

The areas involving critical estimates or judgement are:

- Estimation of Defined benefit obligation (Refer Note 44).

- Estimation of current tax expenses and Payable and Recognition of deferred tax assets for carried forward tax losses (Refer Note 7).

[610300] Notes - Accounting policies, changes in accounting estimates and errors**Disclosure of voluntary change in accounting policy [Table]**

..(1)

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

Voluntary changes in accounting policy [Axis]	1	2
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of voluntary change in accounting policy [Abstract]		
Disclosure of voluntary change in accounting policy [Line items]		
Description of nature of voluntary change in accounting policy	The Company has voluntarily changed the presentation of certain amounts in the balance sheet to reflect the terminology of Ind AS 115.	Textual information (9) [See below]
Description of reasons why applying new accounting policy provides reliable and more relevant information	Textual information (10) [See below]	Textual information (11) [See below]

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	Yes	No
Explanation of new Ind AS not applied	Textual information (12) [See below]	
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

Textual information (9)**Description of nature of voluntary change in accounting policy**

The disclosures for the comparative period in the notes to the standalone financial statements follow the requirement of the previous standards. Further, the disclosures required by Ind AS 115 does not include comparative information.

Textual information (10)**Description of reasons why applying new accounting policy provides reliable and more relevant information**

The Company has applied Ind AS 115 for the first time by using the modified retrospective method with the date of initial application of April 1, 2018. Under this method, the Company recognised the cumulative effect of the initially applying Ind AS 115 as an adjustment to the opening balance of retained earnings as at April 1, 2018. Comparative prior period has not been adjusted.

Textual information (11)**Description of reasons why applying new accounting policy provides reliable and more relevant information**

The Company has applied Ind AS 115 for the first time by using the modified retrospective method with the date of initial application of April 1, 2018. Under this method, the Company recognised the cumulative effect of the initially applying Ind AS 115 as an adjustment to the opening balance of retained earnings as at April 1, 2018. Comparative prior period has not been adjusted.

Textual information (12)

Explanation of new Ind AS not applied

Changes in Accounting Policies The Company has applied Ind AS 115 for the first time by using the modified retrospective method with the date of initial application of April 1, 2018. Under this method, the Company recognised the cumulative effect of the initially applying Ind AS 115 as an adjustment to the opening balance of retained earnings as at April 1, 2018. Comparative prior period has not been adjusted. The impact on the balances as at April 1, 2018 is as follows: Item April 01, 2018 Adjustment of Ind AS-115

Adjusted April 01, 2018 Retained Earnings	5,129.39	(31.51)	5,097.87
Inventory	3,244.22		
Trade Receivables	3,262.20	(194.24)	3,067.96
Trade Payables	4,128.94		
Export Incentives	269.62	(8.74)	260.88
Deferred Tax Asset			345.05

11.71 4,140.66 A. Presentation of assets and liabilities related to contract with customer: The Company has voluntary changed the presentation of certain amounts in the balance sheet to reflect the terminology of Ind AS 115. Contract liabilities pertains to advances received from customers of Rs 383.43 Lakhs as at March 31, 2019. B. The disclosures for the comparative period in the notes to the standalone financial statements follow the requirement of the previous standards. Further, the disclosures required by Ind AS 115 does not include comparative information.

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			976.18	1,015.94
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			23.06	1,072.02
Total disposals and retirements, property, plant and equipment			23.06	1,072.02
Total increase (decrease) in property, plant and equipment			953.12	-56.08
Property, plant and equipment at end of period	5,591.45	5,376.51	7,996.01	7,042.89

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

..(2)

Unless otherwise specified, all monetary values are in Lakhs 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]		
		31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		750.03	721.21	
Total Depreciation property plant and equipment		750.03	721.21	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		11.85	263.48	
Total disposals and retirements, property, plant and equipment		11.85	263.48	
Total increase (decrease) in property, plant and equipment		738.18	457.73	
Property, plant and equipment at end of period	7,098.97	2,404.56	1,666.38	1,208.65

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

..(3)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	15.36	0		15.36
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.91	-0.89		
Total Depreciation property plant and equipment	-0.91	-0.89		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	802.67		0
Total disposals and retirements, property, plant and equipment	0	802.67		0
Total increase (decrease) in property, plant and equipment	14.45	-803.56		15.36
Property, plant and equipment at end of period	87.49	73.04	876.6	91.08

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

..(4)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0.91	0.89
Total Depreciation property plant and equipment			0.91	0.89
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	802.67		0	0
Total disposals and retirements, property, plant and equipment	802.67		0	0
Total increase (decrease) in property, plant and equipment	-802.67		0.91	0.89
Property, plant and equipment at end of period	75.72	878.39	3.59	2.68

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

..(5)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
	Owned and leased assets [Member]	Assets held under lease [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		15.36	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-0.91	-0.89	
Total Depreciation property plant and equipment		-0.91	-0.89	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		14.45	-0.89	
Property, plant and equipment at end of period	1.79	87.49	73.04	73.93

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

..(6)

Unless otherwise specified, all monetary values are in Lakhs 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]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	15.36	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0.91
Total Depreciation property plant and equipment				0.91
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	15.36	0		0.91
Property, plant and equipment at end of period	91.08	75.72	75.72	3.59

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

..(7)

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

Classes of property, plant and equipment [Axis]	Land [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]	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.89		0	0
Total Depreciation property plant and equipment	0.89		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	802.67
Total disposals and retirements, property, plant and equipment	0		0	802.67
Total increase (decrease) in property, plant and equipment	0.89		0	-802.67
Property, plant and equipment at end of period	2.68	1.79	0	0

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

..(8)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
	Carrying amount [Member]	Owned assets [Member]		
		Gross carrying amount [Member]		
Sub classes of property, plant and equipment [Axis]	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	802.67	
Total disposals and retirements, property, plant and equipment		0	802.67	
Total increase (decrease) in property, plant and equipment		0	-802.67	
Property, plant and equipment at end of period	802.67	0	0	802.67

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

..(9)

Unless otherwise specified, all monetary values are in Lakhs 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 and leased 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	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				104.58
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		-26.92
Total Depreciation property plant and equipment	0	0		-26.92
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		77.66
Property, plant and equipment at end of period	0	0	0	722.4

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

..(10)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	82.91		104.58	82.91
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-23.7			
Total Depreciation property plant and equipment	-23.7			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	59.21		104.58	82.91
Property, plant and equipment at end of period	644.74	585.53	816.48	711.9

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

..(11)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		26.92	23.7	
Total Depreciation property plant and equipment		26.92	23.7	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		26.92	23.7	
Property, plant and equipment at end of period	628.99	94.08	67.16	43.46

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

..(12)

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

Classes of property, plant and equipment [Axis]	Buildings [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]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Total Depreciation property plant and equipment				0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	0	0	0	0

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

..(13)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
	Assets held under lease [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			104.58	82.91
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0			
Total Depreciation property plant and equipment	0			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		104.58	82.91
Property, plant and equipment at end of period	0	0	816.48	711.9

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

..(14)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
	Gross carrying amount [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]		Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		26.92	23.7	
Total Depreciation property plant and equipment		26.92	23.7	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		26.92	23.7	
Property, plant and equipment at end of period	628.99	94.08	67.16	43.46

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

..(15)

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

Classes of property, plant and equipment [Axis]	Factory building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	104.58	82.91		104.58
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-26.92	-23.7		
Total Depreciation property plant and equipment	-26.92	-23.7		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	77.66	59.21		104.58
Property, plant and equipment at end of period	722.4	644.74	585.53	816.48

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

..(16)

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

Classes of property, plant and equipment [Axis]	Factory building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	82.91			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			26.92	23.7
Total Depreciation property plant and equipment			26.92	23.7
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	82.91		26.92	23.7
Property, plant and equipment at end of period	711.9	628.99	94.08	67.16

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

..(17)

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

Classes of property, plant and equipment [Axis]	Factory building [Member]			
	Owned and leased assets [Member]	Assets held under lease [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Total Depreciation property plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	43.46	0	0	0

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

..(18)

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

Classes of property, plant and equipment [Axis]	Factory building [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]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Total Depreciation property plant and equipment				0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	0	0	0	0

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

..(19)

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

Classes of property, plant and equipment [Axis]	Factory building [Member]			
	Assets held under lease [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			104.58	82.91
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		-26.92	-23.7
Total Depreciation property plant and equipment	0		-26.92	-23.7
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		77.66	59.21
Property, plant and equipment at end of period	0	0	722.4	644.74

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

..(20)

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

Classes of property, plant and equipment [Axis]	Factory building [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Owned assets [Member]	
Gross carrying amount [Member]				
Sub classes of property, plant and equipment [Axis]	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
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		104.58	82.91	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		104.58	82.91	
Property, plant and equipment at end of period	585.53	816.48	711.9	628.99

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

..(21)

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

Classes of property, plant and equipment [Axis]	Factory building [Member]			Plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				772.49
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	26.92	23.7		-571.47
Total Depreciation property plant and equipment	26.92	23.7		-571.47
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		9.13
Total disposals and retirements, property, plant and equipment	0	0		9.13
Total increase (decrease) in property, plant and equipment	26.92	23.7		191.89
Property, plant and equipment at end of period	94.08	67.16	43.46	4,362.37

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

..(22)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	694.6		772.49	694.6
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-541.82			
Total Depreciation property plant and equipment	-541.82			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	5.48		18.64	261.81
Total disposals and retirements, property, plant and equipment	5.48		18.64	261.81
Total increase (decrease) in property, plant and equipment	147.3		753.85	432.79
Property, plant and equipment at end of period	4,170.48	4,023.18	6,269.45	5,515.6

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

..(23)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		571.47	541.82	
Total Depreciation property plant and equipment		571.47	541.82	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		9.51	256.33	
Total disposals and retirements, property, plant and equipment		9.51	256.33	
Total increase (decrease) in property, plant and equipment		561.96	285.49	
Property, plant and equipment at end of period	5,082.81	1,907.08	1,345.12	1,059.63

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

..(24)

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

Classes of property, plant and equipment [Axis]	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]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Total Depreciation property plant and equipment				0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	0	0	0	0

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

..(25)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
	Assets held under lease [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			772.49	694.6
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0			
Total Depreciation property plant and equipment	0			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		18.64	261.81
Total disposals and retirements, property, plant and equipment	0		18.64	261.81
Total increase (decrease) in property, plant and equipment	0		753.85	432.79
Property, plant and equipment at end of period	0	0	6,269.45	5,515.6

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

..(26)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]				
	Gross carrying amount [Member]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]		31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]					
Disclosure of detailed information about property, plant and equipment [Line items]					
Reconciliation of changes in property, plant and equipment [Abstract]					
Changes in property, plant and equipment [Abstract]					
Depreciation, property, plant and equipment [Abstract]					
Depreciation recognised in profit or loss		571.47	541.82		
Total Depreciation property plant and equipment		571.47	541.82		
Disposals and retirements, property, plant and equipment [Abstract]					
Disposals, property, plant and equipment		9.51	256.33		
Total disposals and retirements, property, plant and equipment		9.51	256.33		
Total increase (decrease) in property, plant and equipment		561.96	285.49		
Property, plant and equipment at end of period	5,082.81	1,907.08	1,345.12		1,059.63

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

..(27)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	772.49	694.6		772.49
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-571.47	-541.82		
Total Depreciation property plant and equipment	-571.47	-541.82		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	9.13	5.48		18.64
Total disposals and retirements, property, plant and equipment	9.13	5.48		18.64
Total increase (decrease) in property, plant and equipment	191.89	147.3		753.85
Property, plant and equipment at end of period	4,362.37	4,170.48	4,023.18	6,269.45

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

..(28)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	694.6			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			571.47	541.82
Total Depreciation property plant and equipment			571.47	541.82
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	261.81		9.51	256.33
Total disposals and retirements, property, plant and equipment	261.81		9.51	256.33
Total increase (decrease) in property, plant and equipment	432.79		561.96	285.49
Property, plant and equipment at end of period	5,515.6	5,082.81	1,907.08	1,345.12

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

..(29)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Owned and leased assets [Member]	Assets held under lease [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Total Depreciation property plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	1,059.63	0	0	0

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

..(30)

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

Classes of property, plant and equipment [Axis]	Other 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]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Total Depreciation property plant and equipment				0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	0	0	0	0

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

..(31)

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

Classes of property, plant and equipment [Axis]	Other 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]				
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			772.49	694.6
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		-571.47	-541.82
Total Depreciation property plant and equipment	0		-571.47	-541.82
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		9.13	5.48
Total disposals and retirements, property, plant and equipment	0		9.13	5.48
Total increase (decrease) in property, plant and equipment	0		191.89	147.3
Property, plant and equipment at end of period	0	0	4,362.37	4,170.48

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

..(32)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Owned assets [Member]			
	Carrying amount [Member]	Gross carrying amount [Member]		
Sub classes of property, plant and equipment [Axis]				
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		772.49	694.6	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		18.64	261.81	
Total disposals and retirements, property, plant and equipment		18.64	261.81	
Total increase (decrease) in property, plant and equipment		753.85	432.79	
Property, plant and equipment at end of period	4,023.18	6,269.45	5,515.6	5,082.81

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

..(33)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				1.73
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	571.47	541.82		-8.88
Total Depreciation property plant and equipment	571.47	541.82		-8.88
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	9.51	256.33		0
Total disposals and retirements, property, plant and equipment	9.51	256.33		0
Total increase (decrease) in property, plant and equipment	561.96	285.49		-7.15
Property, plant and equipment at end of period	1,907.08	1,345.12	1,059.63	23.41

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

..(34)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		1.73	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-10			
Total Depreciation property plant and equipment	-10			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.05		0	1.45
Total disposals and retirements, property, plant and equipment	0.05		0	1.45
Total increase (decrease) in property, plant and equipment	-10.05		1.73	-1.45
Property, plant and equipment at end of period	30.56	40.61	56.97	55.24

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

..(35)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		8.88	10	
Total Depreciation property plant and equipment		8.88	10	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	1.4	
Total disposals and retirements, property, plant and equipment		0	1.4	
Total increase (decrease) in property, plant and equipment		8.88	8.6	
Property, plant and equipment at end of period	56.69	33.56	24.68	16.08

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

..(36)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [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	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		
Total Depreciation property plant and equipment	0	0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	0	0	0	0

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

..(37)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [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]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	0
Total Depreciation property plant and equipment			0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	0	0	0	0

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

..(38)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Assets held under lease [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		1.73	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-8.88	-10	
Total Depreciation property plant and equipment		-8.88	-10	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0.05	
Total disposals and retirements, property, plant and equipment		0	0.05	
Total increase (decrease) in property, plant and equipment		-7.15	-10.05	
Property, plant and equipment at end of period	0	23.41	30.56	40.61

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

..(39)

Unless otherwise specified, all monetary values are in Lakhs 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	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1.73	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				8.88
Total Depreciation property plant and equipment				8.88
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	1.45		0
Total disposals and retirements, property, plant and equipment	0	1.45		0
Total increase (decrease) in property, plant and equipment	1.73	-1.45		8.88
Property, plant and equipment at end of period	56.97	55.24	56.69	33.56

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

..(40)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	227.5
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	10		-110.41	-116.12
Total Depreciation property plant and equipment	10		-110.41	-116.12
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.4		2.08	0
Total disposals and retirements, property, plant and equipment	1.4		2.08	0
Total increase (decrease) in property, plant and equipment	8.6		-112.49	111.38
Property, plant and equipment at end of period	24.68	16.08	284.82	397.31

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

..(41)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	227.5	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		4.42	0	
Total disposals and retirements, property, plant and equipment		4.42	0	
Total increase (decrease) in property, plant and equipment		-4.42	227.5	
Property, plant and equipment at end of period	285.93	558.28	562.7	335.2

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

..(42)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Owned and leased assets [Member]			Assets held under lease [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Gross carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	110.41	116.12		
Total Depreciation property plant and equipment	110.41	116.12		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2.34	0		0
Total disposals and retirements, property, plant and equipment	2.34	0		0
Total increase (decrease) in property, plant and equipment	108.07	116.12		0
Property, plant and equipment at end of period	273.46	165.39	49.27	0

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

..(43)

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

Classes of property, plant and equipment [Axis]	Vehicles [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]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	0
Total Depreciation property plant and equipment			0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	0	0	0	0

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

..(44)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Gross carrying amount [Member]		
		31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	227.5	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		4.42	0	
Total disposals and retirements, property, plant and equipment		4.42	0	
Total increase (decrease) in property, plant and equipment		-4.42	227.5	
Property, plant and equipment at end of period	0	558.28	562.7	335.2

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

..(45)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			Motor vehicles [Member]
	Owned assets [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	110.41	116.12		-110.41
Total Depreciation property plant and equipment	110.41	116.12		-110.41
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2.34	0		2.08
Total disposals and retirements, property, plant and equipment	2.34	0		2.08
Total increase (decrease) in property, plant and equipment	108.07	116.12		-112.49
Property, plant and equipment at end of period	273.46	165.39	49.27	284.82

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

..(46)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	227.5		0	227.5
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-116.12			
Total Depreciation property plant and equipment	-116.12			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		4.42	0
Total disposals and retirements, property, plant and equipment	0		4.42	0
Total increase (decrease) in property, plant and equipment	111.38		-4.42	227.5
Property, plant and equipment at end of period	397.31	285.93	558.28	562.7

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

..(47)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		110.41	116.12	
Total Depreciation property plant and equipment		110.41	116.12	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		2.34	0	
Total disposals and retirements, property, plant and equipment		2.34	0	
Total increase (decrease) in property, plant and equipment		108.07	116.12	
Property, plant and equipment at end of period	335.2	273.46	165.39	49.27

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

..(48)

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

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

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

..(49)

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

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

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

..(50)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	227.5	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-110.41	-116.12	
Total Depreciation property plant and equipment		-110.41	-116.12	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		2.08	0	
Total disposals and retirements, property, plant and equipment		2.08	0	
Total increase (decrease) in property, plant and equipment		-112.49	111.38	
Property, plant and equipment at end of period	0	284.82	397.31	285.93

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

..(51)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	227.5		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				110.41
Total Depreciation property plant and equipment				110.41
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4.42	0		2.34
Total disposals and retirements, property, plant and equipment	4.42	0		2.34
Total increase (decrease) in property, plant and equipment	-4.42	227.5		108.07
Property, plant and equipment at end of period	558.28	562.7	335.2	273.46

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

..(52)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			68.62	4.83
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	116.12		-13.58	-12.87
Total Depreciation property plant and equipment	116.12		-13.58	-12.87
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0.02
Total disposals and retirements, property, plant and equipment	0		0	0.02
Total increase (decrease) in property, plant and equipment	116.12		55.04	-8.06
Property, plant and equipment at end of period	165.39	49.27	82.24	27.2

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

..(53)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		68.62	4.83	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0.43	
Total disposals and retirements, property, plant and equipment		0	0.43	
Total increase (decrease) in property, plant and equipment		68.62	4.4	
Property, plant and equipment at end of period	35.26	129.43	60.81	56.41

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

..(54)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned and leased assets [Member]			Assets held under lease [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	13.58	12.87		0
Total Depreciation property plant and equipment	13.58	12.87		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0.41		0
Total disposals and retirements, property, plant and equipment	0	0.41		0
Total increase (decrease) in property, plant and equipment	13.58	12.46		0
Property, plant and equipment at end of period	47.19	33.61	21.15	0

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

..(55)

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

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

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

..(56)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Assets held under lease [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Total Depreciation property plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	0	0	0	0

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

..(57)

Unless otherwise specified, all monetary values are in Lakhs 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	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	68.62	4.83		68.62
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-13.58	-12.87		
Total Depreciation property plant and equipment	-13.58	-12.87		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0.02		0
Total disposals and retirements, property, plant and equipment	0	0.02		0
Total increase (decrease) in property, plant and equipment	55.04	-8.06		68.62
Property, plant and equipment at end of period	82.24	27.2	35.26	129.43

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

..(58)

Unless otherwise specified, all monetary values are in Lakhs 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]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	4.83			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			13.58	12.87
Total Depreciation property plant and equipment			13.58	12.87
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.43		0	0.41
Total disposals and retirements, property, plant and equipment	0.43		0	0.41
Total increase (decrease) in property, plant and equipment	4.4		13.58	12.46
Property, plant and equipment at end of period	60.81	56.41	47.19	33.61

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

..(59)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]	Computer equipments [Member]		
		Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		13.4	6.1	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-17.86	-15.81	
Total Depreciation property plant and equipment		-17.86	-15.81	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0.32	
Total disposals and retirements, property, plant and equipment		0	0.32	
Total increase (decrease) in property, plant and equipment		-4.46	-10.03	
Property, plant and equipment at end of period	21.15	28.72	33.18	43.21

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

..(60)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	13.4	6.1		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				17.86
Total Depreciation property plant and equipment				17.86
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	5.66		0
Total disposals and retirements, property, plant and equipment	0	5.66		0
Total increase (decrease) in property, plant and equipment	13.4	0.44		17.86
Property, plant and equipment at end of period	74.32	60.92	60.48	45.6

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

..(61)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]		Assets held under lease [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	15.81		0	0
Total Depreciation property plant and equipment	15.81		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	5.34		0	0
Total disposals and retirements, property, plant and equipment	5.34		0	0
Total increase (decrease) in property, plant and equipment	10.47		0	0
Property, plant and equipment at end of period	27.74	17.27	0	0

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

..(62)

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

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

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

..(63)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Assets held under lease [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				13.4
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		-17.86
Total Depreciation property plant and equipment	0	0		-17.86
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		-4.46
Property, plant and equipment at end of period	0	0	0	28.72

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

..(64)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	6.1		13.4	6.1
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-15.81			
Total Depreciation property plant and equipment	-15.81			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.32		0	5.66
Total disposals and retirements, property, plant and equipment	0.32		0	5.66
Total increase (decrease) in property, plant and equipment	-10.03		13.4	0.44
Property, plant and equipment at end of period	33.18	43.21	74.32	60.92

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

..(65)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		17.86	15.81	
Total Depreciation property plant and equipment		17.86	15.81	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	5.34	
Total disposals and retirements, property, plant and equipment		0	5.34	
Total increase (decrease) in property, plant and equipment		17.86	10.47	
Property, plant and equipment at end of period	60.48	45.6	27.74	17.27

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

..(1)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	As Per Act Schedule 2	As Per Act Schedule 2
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 Lakhs of INR

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

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

..(3)

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

Classes of property, plant and equipment [Axis]	Factory building [Member]		Plant and equipment [Member]	
	Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	SLM	SLM	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	As Per Act Schedule 2	As Per Act Schedule 2	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	24 years from the date of acquisition	24 years from the date of acquisition
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 Lakhs of INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	As Per Act Scheule 2	As Per Act Scheule 2
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 Lakhs of INR

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

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

..(7)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
	Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	SLM	SLM	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	As Per Act Scheule 2	As Per Act Scheule 2	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(8)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
	Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	SLM	SLM	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	As Per Act Scheule 2	As Per Act Scheule 2	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(9)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	As Per Act Scheule 2	As Per Act Scheule 2
Whether property, plant and equipment are stated at revalued amount	No	No

[612100] Notes - Impairment of assets

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

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

[400700] Notes - Investment property

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

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

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

..(1)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Sub classes of other intangible assets [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to child member	Refer to child member	SLM	SLM
Useful lives or amortisation rates, other intangible assets	Refer to child member	Refer to child member	3 Years	3 Years
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of detailed information about other intangible assets [Table]

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Total increase (decrease) in Other intangible assets			0	0
Other intangible assets at end of period	13.89	33.65	79.88	79.88

Disclosure of detailed information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		19.76	19.83	
Total increase (decrease) in Other intangible assets		19.76	19.83	
Other intangible assets at end of period	79.88	65.99	46.23	26.4

Disclosure of detailed information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		0
Amortisation other intangible assets	-19.76	-19.83		
Total increase (decrease) in Other intangible assets	-19.76	-19.83		0
Other intangible assets at end of period	13.89	33.65	53.48	79.88

Disclosure of detailed information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0		
Amortisation other intangible assets			19.76	19.83
Total increase (decrease) in Other intangible assets		0	19.76	19.83
Other intangible assets at end of period		79.88	65.99	46.23

Disclosure of detailed information about other intangible assets [Table]

..(5)

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

Classes of other intangible assets [Axis]	Computer software [Member]				
	Internally generated and other than internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]			
Sub classes of other intangible assets [Axis]		Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2017		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]					
Disclosure of detailed information about other intangible assets [Abstract]					
Disclosure of detailed information about other intangible assets [Line items]					
Reconciliation of changes in other intangible assets [Abstract]					
Changes in Other intangible assets [Abstract]					
Additions other than through business combinations			0	0	
Amortisation other intangible assets			-19.76	-19.83	
Total increase (decrease) in Other intangible assets			-19.76	-19.83	
Other intangible assets at end of period		26.4	13.89	33.65	53.48

Disclosure of detailed information about other intangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in Lakhs 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	01/04/2017 to 31/03/2018	31/03/2017	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		
Amortisation other intangible assets				19.76
Total increase (decrease) in Other intangible assets	0	0		19.76
Other intangible assets at end of period	79.88	79.88	79.88	65.99

Disclosure of detailed information about other intangible assets [Table]

..(7)

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

Classes of other intangible assets [Axis]	Computer software [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Changes in Other intangible assets [Abstract]		
Amortisation other intangible assets	19.83	
Total increase (decrease) in Other intangible assets	19.83	
Other intangible assets at end of period	46.23	26.4

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

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

[401000] Notes - Biological assets other than bearer plants

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

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

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

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
Categories of financial liabilities [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	6,982.46	6,399.26	(A) 6,982.46	(B) 6,399.26
Financial liabilities, at fair value	0	0	0	0

Footnotes

(A) Borrowings - 1135.64/- Other Financial Liabilities - 335.98/- Trade Payables - 5510.83/-

(B) Borrowings - 1249.27/- Other Financial Liabilities - 1021.05/- Trade Payables - 4128.94/-

Disclosure of financial assets [Table]

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
	Financial assets, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	4,413.56	4,581.74	3,588.36	3,262.2
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Trade receivables [Member]			
	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
Categories of financial assets [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	3,588.36	3,262.2	3,588.36	3,262.2
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Trade Receivables	Trade Receivables
Description of other financial assets at fair value class	Refer to child member	Refer to child member	0	0

Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class [Member]		Other financial assets at amortised cost class 1 [Member]	
	Financial assets, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	825.2	1,319.54	723.62	1,135.81
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(4)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
Categories of financial assets [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	723.62	1,135.81	723.62	1,135.81
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Investment	Investment
Description of other financial assets at fair value class	Refer to child member	Refer to child member	0	0

Disclosure of financial assets [Table]

..(5)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 2 [Member]			
	Financial assets, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
Categories of financial assets [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	70.28	8.2	70.28	8.2
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(6)

Unless otherwise specified, all monetary values are in Lakhs 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 fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]		Financial assets, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	70.28	8.2	31.3	175.53
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Other Financial Assets	Other Financial Assets	Refer to child member	Refer to child member
Description of other financial assets at fair value class	0	0	Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(7)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 3 [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	31.3	175.53	31.3	175.53
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Cash and Cash equivalents	Cash and Cash equivalents & Other Bank Balance
Description of other financial assets at fair value class	Refer to child member	Refer to child member	0	Cash and Cash equivalents & Other Bank Balance

[400400] Notes - Non-current investments

Details of non-current investments [Table]

..(1)

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

Classification of non-current investments [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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	5.02	16.85	0.7	0.7
Name of body corporate in whom investment has been made	SICOM Limited	SICOM Limited	Saraswat Co-operative Bank Limited	Saraswat Co-operative Bank Limited
Number of shares of non-current investment made in body corporate	[shares] 10,000	[shares] 10,000	[shares] 7,000	[shares] 7,000

Details of non-current investments [Table]

..(2)

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

Classification of non-current investments [Axis]	3.	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [Line items]		
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted
Non-current investments	(A) 0	(B) 0
Name of body corporate in whom investment has been made	Trinity Auto Component Limited	Trinity Auto Component Limited
Number of shares of non-current investment made in body corporate	[shares] 4,21,000	[shares] 4,21,000

Footnotes

(A) Trinity Auto Component Limited (Equity Shares of Rs.10 each) - 42.10/- Less : Provision for diminution in the value of investments - (42.10)/-

(B) Trinity Auto Component Limited (Equity Shares of Rs.10 each) - 42.10/- Less : Provision for diminution in the value of investments - (42.10)/-

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

	31/03/2019	31/03/2018
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	5.72	17.55
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 Lakhs of INR

Classification of current investments [Axis]	1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Current investments [Abstract]		
Disclosure of details of current investments [Abstract]		
Details of current investments [Line items]		
Type of current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of current investments	Current investments	Current investments
Nature of current investments	Unquoted	Unquoted
Current investments	717.9	1,118.26
Basis of valuation of current investments	Fair Value	Fair Value
Name of body corporate in whom investment has been made	UTI-Money Market Fund - Institutional Plan - Direct Plan - Growth	UTI-Money Market Fund - Institutional Plan - Direct Plan - Growth
Number of shares of current investment made in body corporate	[shares] 38,725.593	[shares] 57,350.357

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

	31/03/2019	31/03/2018
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	717.9	1,118.26
Aggregate provision for diminution in value of current investments	0	0

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	3,660.92	3,484.8
Net cash flows from (used in) operating activities, discontinued operations	0	0
Net cash flows from (used in) operating activities	3,660.92	3,484.8
Net cash flows from (used in) investing activities, continuing operations	-3,469.35	-572.07
Net cash flows from (used in) investing activities, discontinued operations	0	0
Net cash flows from (used in) investing activities	-3,469.35	-572.07
Net cash flows from (used in) financing activities, continuing operations	-335.52	-2,784.64
Net cash flows from (used in) financing activities, discontinued operations	0	0
Net cash flows from (used in) financing activities	-335.52	-2,784.64
Description of non-current Assets or disposal group held for sale which were sold or reclassified	Textual information (13) [See below]	Textual information (14) [See below]
Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing	Textual information (15) [See below]	Textual information (16) [See below]

Textual information (13)**Description of non-current Assets or disposal group held for sale which were sold or reclassified**

Investment in Subsidiary - R&A Logistics Inc., USA. The Company has sold off its entire stake in R&A Logistics Inc., USA, to Silver Spark Apparel Limited, Subsidiary of Raymond Limited. Gain on sale of the above investment of Rs. 50.75 lacs has been disclosed in Note 26 under head 'Net gain on Sale/Fair Valuation of Investments through profit and loss'

Textual information (14)**Description of non-current Assets or disposal group held for sale which were sold or reclassified**

Investment in Subsidiary - R&A Logistics Inc., USA. The Company has sold off its entire stake in R&A Logistics Inc., USA, to Silver Spark Apparel Limited, Subsidiary of Raymond Limited. Gain on sale of the above investment of Rs. 50.75 lacs has been disclosed in Note 26 under head 'Net gain on Sale/Fair Valuation of Investments through profit and loss'

Textual information (15)**Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing**

Assets classified as held for sale Particulars	March 31, 2019	March 31, 2018	Investment in Subsidiary - R&A Logistics Inc., USA	
-	0.14 (1,000 Equity Shares @ 0.30 Cents each)	Total	-	0.14

Textual information (16)**Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing**

Assets classified as held for sale Particulars	March 31, 2019	March 31, 2018	Investment in Subsidiary - R&A Logistics Inc., USA	
-	0.14 (1,000 Equity Shares @ 0.30 Cents each)	Total	-	0.14

[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 Lakhs of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Type of share	Equity	Equity	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity Shares	Equity Shares
Name of shareholder	Refer to child member	Refer to child member	SCISSORS ENGINEERING PRODUCTS LIMITED	SCISSORS ENGINEERING PRODUCTS LIMITED
CIN of shareholder			U29130MH2005PLC154732	U29130MH2005PLC154732
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 69,08,602	[shares] 69,08,602	[shares] 69,08,602	[shares] 69,08,602
Percentage of shareholding in company	89.07%	89.07%	89.07%	89.07%

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 2 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Type of share	Equity	Equity	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity Shares	Equity Shares
Name of shareholder	Refer to child member	Refer to child member	J INVESTORS(BOMBAY) LIMITED	KJ INVESTORS(BOMBAY) LIMITED
CIN of shareholder			U67120MH1945PLC004603	U67120MH1945PLC004603
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 4,87,379	[shares] 3,46,374	[shares] 4,87,379	[shares] 3,46,374
Percentage of shareholding in company	6.28%	4.47%	6.28%	4.47%

Disclosure of classes of equity share capital [Table]

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity
Number of shares authorised	[shares] 3,00,00,000	[shares] 3,00,00,000		[shares] 3,00,00,000
Value of shares authorised	3,000	3,000		3,000
Number of shares issued	[shares] 77,56,671	[shares] 77,56,671		[shares] 77,56,671
Value of shares issued	775.67	775.67		775.67
Number of shares subscribed and fully paid	[shares] 77,56,671	[shares] 77,56,671		[shares] 77,56,671
Value of shares subscribed and fully paid	775.67	775.67		775.67
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 77,56,671	[shares] 77,56,671		[shares] 77,56,671
Total value of shares subscribed	775.67	775.67		775.67
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 77,56,671	[shares] 77,56,671		[shares] 77,56,671
Value of shares called	775.67	775.67		775.67
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	775.67	775.67		775.67
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued 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] 77,56,671	[shares] 77,56,671	[shares] 77,56,671	[shares] 77,56,671
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	775.67	775.67	775.67	775.67
Rights preferences and restrictions attaching to class of share capital				Textual information (17) [See below]
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0		0

Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment				0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0		[shares] 0
Original paid-up value of forfeited shares	0	0		0
Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]				0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0		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
Terms and conditions of shares pending allotment				0
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Share premium for shares to be allotted	0	0		0
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment				0
Over due period for which application money is pending prior to allotment of shares				0
Reason for over due period for which application money is pending prior to allotment of shares				0
Type of share				Equity

Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]		Equity shares 2 [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share	Equity		Equity	Equity
Number of shares authorised	[shares] 3,00,00,000		[shares] 0	[shares] 0
Value of shares authorised	3,000		0	0
Number of shares issued	[shares] 77,56,671		[shares] 0	[shares] 0
Value of shares issued	775.67		0	0
Number of shares subscribed and fully paid	[shares] 77,56,671		[shares] 0	[shares] 0
Value of shares subscribed and fully paid	775.67		0	0
Number of shares subscribed but not fully paid	[shares] 0		[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0		0	0
Total number of shares subscribed	[shares] 77,56,671		[shares] 0	[shares] 0
Total value of shares subscribed	775.67		0	0
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 77,56,671		[shares] 0	[shares] 0
Value of shares called	775.67		0	0
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	775.67		0	0
Par value per share	[INR/shares] 10		[INR/shares] 0	[INR/shares] 0
Amount per share called in case shares not fully called	[INR/shares] 0		[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0		[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0		[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0		[shares] 0	[shares] 0

Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0		[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0		[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 77,56,671	[shares] 77,56,671	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Amount of bonus issue during period	0		0	0
Amount of rights issue during period	0		0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other private placement issue during period	0		0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other preferential allotment issue during period	0		0	0
Amount of share based payment transactions during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0
Amount of shares issued under employee stock option plan	0		0	0
Amount of other issue arising out of conversion of securities during period	0		0	0
Total aggregate amount of increase in equity share capital during period	0		0	0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0		0	0
Other decrease in amount of shares	0		0	0
Total decrease in equity share capital during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Equity share capital at end of period	775.67	775.67	0	0
Rights preferences and restrictions attaching to class of share capital	Textual information (18) [See below]		0	0
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0		[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0		[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0		0	0

Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0		0	0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0		[shares] 0	[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0		[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0		[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0		0	0
Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]	0		0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0		0	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
Terms and conditions of shares pending allotment	0		0	0
Number of shares proposed to be issued	[shares] 0		[shares] 0	[shares] 0
Share premium for shares to be allotted	0		0	0
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment	0		0	0
Over due period for which application money is pending prior to allotment of shares	0		0	0
Reason for over due period for which application money is pending prior to allotment of shares	0		0	0
Type of share	Equity		Equity	Equity

Disclosure of classes of equity share capital [Table]

..(3)

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

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

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

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

Textual information (17)

Rights preferences and restrictions attaching to class of share capital

Rights of Equity Shareholders The Company has one class of equity shares having a par value of Rs. 10 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

Textual information (18)

Rights preferences and restrictions attaching to class of share capital

"Rights of Equity Shareholders The Company has one class of equity shares having a par value of Rs. 10 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding. "

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

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	76.65	135.86	0	0
Nature of security [Abstract]				
Nature of security			Refer to child member	Refer to child member

Classification of borrowings [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Other loans and advances [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	76.65	135.86	0	0
Nature of security [Abstract]				
Nature of security			Refer to child member	Refer to child member

Classification of borrowings [Table]

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]		Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	76.65	135.86	0	0
Nature of security [Abstract]				
Nature of security			(A) Note	(B) Note

Footnotes

(A) Nature of Security for Long Term secured borrowings: Sr No.ParticularsMarch 31, 2019March 31, 2018 Unsecured Loans: i)Interest free Deferred Sales tax payment liabilities 135.86 208.51 ii)Loan from Raymond Limited was repaid in the month of June 2018. Rate of interest 10.50% p.a. (Previous Year 10.50% p.a.) - 150.00 Total 135.86 358.51 Notes : 1)For information about Liquidity risk and Market risk Refer Note 35. 2)Installment of loans falling due within twelve months aggregating Rs. 59.21 lakhs (Rs. 222.65 Lakhs as at March 2018) have been grouped under Current Maturities of Long Term Debt, Refer Note 22. 3)For information about Net Debt reconciliation Refer Note 45.

(B) Nature of Security for Long Term secured borrowings: Sr No.ParticularsMarch 31, 2019March 31, 2018 Unsecured Loans: i)Interest free Deferred Sales tax payment liabilities 135.86 208.51 ii)Loan from Raymond Limited was repaid in the month of June 2018. Rate of interest 10.50% p.a. (Previous Year 10.50% p.a.) - 150.00 Total 135.86 358.51 Notes : 1)For information about Liquidity risk and Market risk Refer Note 35. 2)Installment of loans falling due within twelve months aggregating Rs. 59.21 lakhs (Rs. 222.65 Lakhs as at March 2018) have been grouped under Current Maturities of Long Term Debt, Refer Note 22. 3)For information about Net Debt reconciliation Refer Note 45.

Classification of borrowings [Table]

..(4)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of borrowings [Axis]	Other loans and advances, others [Member]		Borrowings [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured/Unsecured borrowings [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	76.65	135.86	1,059	1,113.41

Classification of borrowings [Table]

..(5)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2017 to 31/03/2018	31/03/2019	31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,113.41	1,059	0	0
Nature of security [Abstract]				
Nature of security	Refer to child member			

Classification of borrowings [Table]

..(6)

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

Classification based on current non-current [Axis]	Current [Member]			
	Other loans and advances [Member]			
	Secured borrowings [Member]		Unsecured borrowings [Member]	
Classification of borrowings [Axis]	01/04/2017 to 31/03/2018	31/03/2019	31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,113.41	1,059	0	0
Nature of security [Abstract]				
Nature of security	Refer to child member			

Classification of borrowings [Table]

..(7)

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

Classification based on current non-current [Axis]	Current [Member]			
	Other loans and advances, others [Member]			
	Secured borrowings [Member]		Unsecured borrowings [Member]	
Classification of borrowings [Axis]	01/04/2017 to 31/03/2018	31/03/2019	31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,113.41	1,059	0	0
Nature of security [Abstract]				
Nature of security	NIL			

[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 Lakhs of INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]			Other temporary differences [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				01/04/2018 to 31/03/2019
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	-326.42	-259.12		-326.42
Deferred tax liabilities	-68.62	-604.17		-68.62
Net deferred tax liability (assets)	257.8	-345.05	-615.72	257.8
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	602.85	270.67		602.85
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	602.85	270.67		602.85
Total increase (decrease) in deferred tax liability (assets)	602.85	270.67		602.85
Deferred tax liability (assets) at end of period	257.8	-345.05	-615.72	257.8
Description of other temporary differences	Refer to child member	Refer to child member		Refer to child member

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

..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member]		Other temporary differences 1 [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of 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	-259.12		-326.42	-259.12
Deferred tax liabilities	-604.17		-68.62	-604.17
Net deferred tax liability (assets)	-345.05	-615.72	257.8	-345.05
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	270.67		602.85	270.67
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	270.67		602.85	270.67
Total increase (decrease) in deferred tax liability (assets)	270.67		602.85	270.67
Deferred tax liability (assets) at end of period	-345.05	-615.72	257.8	-345.05
Description of other temporary differences	Refer to child member		Depreciation on Property, Plant & Equipment and Intangible Assets	Depreciation on Property, Plant & Equipment and Intangible Assets

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

..(3)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 1 [Member]
	31/03/2017
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]	
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]	
Deferred tax assets and liabilities [Abstract]	
Net deferred tax liability (assets)	-615.72
Reconciliation of changes in deferred tax liability (assets) [Abstract]	
Deferred tax liability (assets) at end of period	-615.72

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

	01/04/2018 to 31/03/2019	01/04/2017 to 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)	1,018.14	674.99
Adjustments for current tax of prior periods	-3.09	1.22
Total current tax expense (income) and adjustments for current tax of prior periods	1,015.05	676.21
Other components of deferred tax expense (income)	411.41	263.69
Total tax expense (income)	1,426.46	939.9
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Deferred tax expense (income) [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Tax expense (income) at applicable tax rate	1,015.05	676.21
Other tax effects for reconciliation between accounting profit and tax expense (income)	411.41	263.69
Total tax expense (income)	1,426.46	939.9

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

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

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

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

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

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

[401100] Notes - Subclassification and notes on liabilities and assets**Disclosure of breakup of provisions [Table]**

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	0	0	226.98	165.12
Provision other employee related liabilities		0	(A) 101.87	(B) 94.41
Total provisions for employee benefits	0	0	328.85	259.53
CSR expenditure provision	0	0	0	0
Total provisions	0	0	328.85	259.53

Footnotes

(A) Provision for Compensated Absences - 101.87

(B) Provision for Compensated Absences - 94.41/-

Other current financial liabilities, others [Table]

..(1)

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

Other current financial liabilities, others [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	19.2	19.84	232.65	625.93
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Other Deposits	Other Deposits	Salary and Wages payable	Salary and Wages payable
Other current financial liabilities, others	19.2	19.84	232.65	625.93

Other current financial liabilities, others [Table]

..(2)

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

Other current financial liabilities, others [Axis]	3	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	24.92	130.2
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Creditors for Capital Goods	Creditors for Capital Goods
Other current financial liabilities, others	24.92	130.2

Other current assets others [Table]

..(1)

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

Other current assets others [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	315.59	269.62	1.9	1.9
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Export receivables	Export receivables	Deposit with Government Authorities	Deposit with Government Authorities
Other current assets, others	315.59	269.62	1.9	1.9

Other current assets others [Table]

..(2)

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

Other current assets others [Axis]	3		4	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	795.72	520.42	234.01	39.18
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	GST, VAT etc. receivables	GST, VAT etc. receivables	Advances to Suppliers	Advances to Suppliers
Other current assets, others	795.72	520.42	234.01	39.18

Other current assets others [Table]

..(3)

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

Other current assets others [Axis]	5		6	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	56.18	24.35	1.22	1.8
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Prepaid expenses	Prepaid expenses	Advances recoverable in cash or kind	Advances recoverable in cash or kind
Other current assets, others	56.18	24.35	1.22	1.8

Other current assets others [Table]

..(4)

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

Other current assets others [Axis]	7	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	5.35	4.35
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Receivables from Related Parties	Receivables from Related Parties
Other current assets, others	5.35	4.35

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, others [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	383.43	0	56.33	50.25
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Contract Liabilities	Contract Liabilities	Statutory Dues	Statutory Dues
Other current liabilities, others	383.43	0	56.33	50.25

Other current liabilities, others [Table]

..(2)

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

Other current liabilities, others [Axis]	3	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	186.27	349.32
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Other Payables	Other Payables
Other current liabilities, others	186.27	349.32

Details of loans [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Loans [Member]			
Classification of loans [Axis]	Classification of assets based on security [Member]		Secured considered good [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	21.95	8.2	21.95	8.2
Allowance for bad and doubtful loans	0	0	0	0
Total loans	21.95	8.2	21.95	8.2
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	Security deposits [Member]		Loans [Member]	
Classification of loans [Axis]	Secured considered good [Member]		Classification of assets based on security [Member]	
Classification of assets based on security [Axis]	Secured considered good [Member]		Classification of assets based on security [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	21.95	8.2	0	0
Allowance for bad and doubtful loans	0	0	0	0
Total loans	21.95	8.2	0	0
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(3)

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

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

Other non-current assets, others [Table]

..(1)

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

Other non-current assets, others [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	337.98	152.47	97.14	97.14
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Capital advances	Capital advances	(A) VAT Receivable : - Considered Good - Considered Doubtful Less: Provision for Doubtful VAT Receivable	(B) VAT Receivable : - Considered Good - Considered Doubtful Less: Provision for Doubtful VAT Receivable
Other non-current assets, others	337.98	152.47	97.14	97.14

(A) Considered Good - 97.14/- Considered Doubtful - 67.55/- Less: Provision for Doubtful VAT Receivable - (67.55)/-

(B) Considered Good - 97.14/- Considered Doubtful - 67.55/- Less: Provision for Doubtful VAT Receivable - (67.55)/-

Other non-current assets, others [Table]

..(2)

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

Other non-current assets, others [Axis]	3	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	301.49	144.67
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Non-Current Tax Assets (Net)	Non-Current Tax Assets (Net)
Other non-current assets, others	301.49	144.67

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Raw materials [Member]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	4,587.62	3,244.22	(A) 1,269.76	(B) 945.14
Goods in transit			0	0
Mode of valuation			Textual information (19) [See below]	Textual information (20) [See below]

Footnotes

(A) Raw Materials - 1237.91/- In Transit - 31.85/-

(B) Raw Materials - 945.14/- Good In Transit - 145.19/-

Classification of inventories [Table]

..(2)

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

Classification of inventories [Axis]	Work-in-progress [Member]		Finished goods [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	479.29	354.2	2,449.16	1,642.12
Goods in transit	0	0	0	0
Mode of valuation	Textual information (21) [See below]	Textual information (22) [See below]	Textual information (23) [See below]	Textual information (24) [See below]

Classification of inventories [Table]

..(3)

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

Classification of inventories [Axis]	Stores and spares [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	(A) 389.41	(B) 302.76
Goods in transit	0	0
Mode of valuation	Textual information (25) [See below]	Textual information (26) [See below]

Footnotes

(A) Stores and Spares - 371.78/- In Transit - 17.63/-

(B) Stores and Spares - 288.77/- Stores and spares - 13.89/-

Subclassification of trade receivables [Table]

..(1)

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

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

Subclassification of trade receivables [Table]

..(2)

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

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

Subclassification of trade receivables [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Member]		Secured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	3,867.12	3,860.47	0	0
Allowance for bad and doubtful debts	278.76	598.27	0	0
Total trade receivables	3,588.36	3,262.2	0	0
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Trade receivables due by others			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Subclassification of trade receivables [Table]

..(4)

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

Classification based on current non-current [Axis]	Current [Member]			
	Unsecured considered good [Member]		Doubtful [Member]	
Classification of assets based on security [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	3,867.12	3,860.47	0	0
Allowance for bad and doubtful debts	278.76	598.27	0	0
Total trade receivables	3,588.36	3,262.2	0	0
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors	0	0	0	0
Trade receivables due by other officers	0	0	0	0
Trade receivables due by others	0	0	0	0
Total trade receivables due by directors, other officers or others	0	0	0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner	0	0	0	0
Trade receivables due by private companies in which any director is director	0	0	0	0
Trade receivables due by private companies in which any director is member	0	0	0	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0	0	0

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

	31/03/2019	31/03/2018
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Advances, non-current	0	0
Total other non-current assets	736.61	394.28
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	(A) 9.25	(B) 54.53
Total balance with banks	9.25	54.53
Cheques, drafts on hand	(C) 19.47	(D) 118.35
Cash on hand	2.58	2.37
Total cash and cash equivalents	31.3	175.25
Bank balance other than cash and cash equivalents	0	0.28
Total cash and bank balances	31.3	175.53
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Derivative financial instruments	48.33	0
Total other current financial assets	48.33	0
Total other current assets	1,409.97	861.62
Current maturities of long-term debt	59.21	222.65
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Derivative liabilities	(E) 0	(F) 22.43
Total other current financial liabilities	335.98	1,021.05
Advance received from customers	0	28.42
Total other advance	0	28.42
Current liabilities portion of share application money pending allotment	0	0
Total other current liabilities	626.03	427.99

Footnotes

- (A) In Current Account
 (B) In Current Account
 (C) Cheques on hand and remittance in transit
 (D) Cheques on hand and remittance in transit
 (E) Derivative financial instruments
 (F) Derivative financial instruments

Textual information (19)**Mode of valuation**

Inventories of Raw Materials, Goods in transit, Work-in-Progress, Stores and spares and Finished Goods are stated 'at cost or net realisable value, whichever is lower'. Cost comprise all cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. Cost formula used is 'Weighted Average cost'. Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience of the Company.

Textual information (20)**Mode of valuation**

Inventories of Raw Materials, Goods in transit, Work-in-Progress, Stores and spares and Finished Goods are stated 'at cost or net realisable value, whichever is lower'. Cost comprise all cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. Cost formula used is 'Weighted Average cost'. Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience of the Company.

Textual information (21)

Mode of valuation

Inventories of Raw Materials, Goods in transit, Work-in-Progress, Stores and spares and Finished Goods are stated 'at cost or net realisable value, whichever is lower'. Cost comprise all cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. Cost formula used is 'Weighted Average cost'. Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience of the Company.

Textual information (22)

Mode of valuation

Inventories of Raw Materials, Goods in transit, Work-in-Progress, Stores and spares and Finished Goods are stated 'at cost or net realisable value, whichever is lower'. Cost comprise all cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. Cost formula used is 'Weighted Average cost'. Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience of the Company.

Textual information (23)

Mode of valuation

Inventories of Raw Materials, Goods in transit, Work-in-Progress, Stores and spares and Finished Goods are stated 'at cost or net realisable value, whichever is lower'. Cost comprise all cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. Cost formula used is 'Weighted Average cost'. Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience of the Company.

Textual information (24)

Mode of valuation

Inventories of Raw Materials, Goods in transit, Work-in-Progress, Stores and spares and Finished Goods are stated 'at cost or net realisable value, whichever is lower'. Cost comprise all cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. Cost formula used is 'Weighted Average cost'. Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience of the Company.

Textual information (25)

Mode of valuation

Inventories of Raw Materials, Goods in transit, Work-in-Progress, Stores and spares and Finished Goods are stated 'at cost or net realisable value, whichever is lower'. Cost comprise all cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. Cost formula used is 'Weighted Average cost'. Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience of the Company.

Textual information (26)

Mode of valuation

Inventories of Raw Materials, Goods in transit, Work-in-Progress, Stores and spares and Finished Goods are stated 'at cost or net realisable value, whichever is lower'. Cost comprise all cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. Cost formula used is 'Weighted Average cost'. Due allowance is estimated and made for defective and obsolete items, wherever necessary, based on the past experience of the Company.

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Net worth of company	0	0
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

[611800] Notes - Revenue

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of revenue [TextBlock]	Textual information (27) [See below]	Textual information (28) [See below]

Textual information (27)

Disclosure of revenue [Text Block]

Revenue Recognition

Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration we expect to receive in exchange for those products or services. The control of the products and services were transfer at a time.

The company recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the company and specific criteria have been met for each of the company's activities as described below.

Sale of goods –

Sales are recognised when the control of the goods has transferred when the goods are delivered to customer and there is no unfulfilled obligation that could affect the customer's acceptance of the product. Delivery occurs when the products have been shipped to the specific location, risk of obsolescence and loss have been transfer to customer and the Company has objective evidence that all criteria for the acceptance have been satisfied.

Sales Return –

The Company recognises provision for sales return, based on the historical results, measured on net basis of the margin of the sale.

Other operating revenue - Export incentives

Export Incentives under the, "Duty Draw back Scheme", "Merchandise Export from India Scheme" etc. is accounted in the year of export.

Textual information (28)

Disclosure of revenue [Text Block]

Revenue Recognition

Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration we expect to receive in exchange for those products or services. The control of the products and services were transfer at a time.

The company recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the company and specific criteria have been met for each of the company's activities as described below.

Sale of goods –

Sales are recognised when the control of the goods has transferred when the goods are delivered to customer and there is no unfulfilled obligation that could affect the customer's acceptance of the product. Delivery occurs when the products have been shipped to the specific location, risk of obsolescence and loss have been transfer to customer and the Company has objective evidence that all criteria for the acceptance have been satisfied.

Sales Return –

The Company recognises provision for sales return, based on the historical results, measured on net basis of the margin of the sale.

Other operating revenue - Export incentives

Export Incentives under the, “Duty Draw back Scheme”, "Merchandise Export from India Scheme" etc. is accounted in the year of export.

[612400] Notes - Service concession arrangements

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

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

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

[612600] Notes - Employee benefits**Disclosure of defined benefit plans [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Defined benefit plans categories [Axis]	1	
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Gratuity	Gratuity
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	745.36	661.14
Plan assets, at fair value	518.38	496.02
Net surplus (deficit) in plan	-226.98	-165.12
Actuarial assumption of discount rates	7.54%	7.88%
Actuarial assumption of expected rates of salary increases	7.50%	7.50%

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

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			Present value of defined benefit obligation [Member]
	Net defined benefit liability (assets) [Member]			
Net defined benefit liability (assets) [Axis]				
Defined benefit plans categories [Axis]	1			1
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Refer to child member	Refer to child member		Gratuiy
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	34.91	35.62		34.91
Interest expense (income), net defined benefit liability (assets)	13.01	10.41		52.1
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)	3.79	-2.66		
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)		2.76		
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-20.57	24.02		-20.57
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-16.78	24.12		-20.57
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)	0	0		
Total contributions to plan, net defined benefit liability (assets)	0	0		
Payments from plan, net defined benefit liability (assets)	0	0		20.52
Increase (decrease) through business combinations and disposals, net defined benefit liability (assets)	-2.84	3.94		-2.84
Total increase (decrease) in net defined benefit liability (assets)	61.86	25.85		84.22
Net defined benefit liability (assets) at end of period	226.98	165.12	139.27	745.36

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

..(2)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
	Present value of defined benefit obligation [Member]		Plan assets [Member]	
Net defined benefit liability (assets) [Axis]				
Defined benefit plans categories [Axis]	1		1	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Gratuity		Gratuity	Gratuity
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	35.62			
Interest expense (income), net defined benefit liability (assets)	46.38		39.09	35.97
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)			-3.79	2.66
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	2.76			
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	24.02			
Total loss (gain) on remeasurement, net defined benefit liability (assets)	26.78		-3.79	2.66
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)			0	0
Total contributions to plan, net defined benefit liability (assets)			0	0
Payments from plan, net defined benefit liability (assets)	18.9		20.52	18.9
Increase (decrease) through business combinations and disposals, net defined benefit liability (assets)	3.94			
Total increase (decrease) in net defined benefit liability (assets)	40.26		22.36	14.41
Net defined benefit liability (assets) at end of period	661.14	620.88	518.38	496.02

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

..(3)

Unless otherwise specified, all monetary values are in Lakhs 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]	1
	31/03/2017
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	481.61

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of employee benefits [TextBlock]	Textual information (29) [See below]	Textual information (30) [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 (29)

Disclosure of employee benefits [Text Block]

Employee Benefits –

(i) Other long-term employee benefit obligations - The liabilities for earned leave are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. An actuarial valuation is obtained at the end of reporting period. The present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method.

(ii) Post-employment obligations –

Gratuity obligations - The liability or asset recognised in the balance sheet in respect of defined gratuity plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by actuaries using the projected unit credit method.

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

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

Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments as calculated by actuary are recognised immediately in the Statement of Profit and Loss as past service cost.

Defined Contribution Plans

Defined Contribution Plans such as Provident Fund etc., are charged to the Statement of Profit and Loss Account as incurred

Termination benefits

Termination benefits are payable when employment is terminated by the company before the normal retirement date, or when an employee accepts voluntary redundancy in exchange for these benefits. The company recognises termination benefits at the earlier of the following dates: (a) when the company can no longer withdraw the offer of those benefits; and (b) when the company recognises costs for restructuring that is within the scope of Ind AS37 and involves the payment of terminations benefits. In the case of an offer made to encourage voluntary redundancy, the termination benefits are measured based on the number of employees expected to accept the offer. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

Textual information (30)

Disclosure of employee benefits [Text Block]

Employee Benefits –

(i) Other long-term employee benefit obligations - The liabilities for earned leave are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. An actuarial valuation is obtained at the end of reporting period. The present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method.

(ii) Post-employment obligations –

Gratuity obligations - The liability or asset recognised in the balance sheet in respect of defined gratuity plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by actuaries using the projected unit credit method.

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

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

Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments as calculated by actuary are recognised immediately in the Statement of Profit and Loss as past service cost.

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[612800] Notes - Borrowing costs

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

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

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

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

Key managerial personnels and directors [Axis]	1	2	3	4
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	SITESH MAHESHWARI	BHARGAV SAMIRBHAI VYAS	BALASUBRAMANIAN VISHWANATHAN	BHUWAN KUMAR CHATURVEDI
Director identification number of key managerial personnel or director			05222476	00144487
Permanent account number of key managerial personnel or director	ACTPM0061E	AGJPV3184D		
Date of birth of key managerial personnel or director			21/04/1960	06/03/1948
Designation of key managerial personnel or director	CFO	Company Secretary	Whole Time Director	Director
Qualification of key managerial personnel or director	CA,B.com	C.S	Graduate	Graduate
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	38.48	0	147.96	0
Perquisites key managerial personnel or director	0	0	9.41	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	38.48	0	157.37	0
Sitting fees key managerial personnel or director	0	0	0	7.5
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	38.48	0	157.37	7.5
Ceiling as per act key managerial personnel or director remuneration	0	0	249.39	0

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

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

Key managerial personnels and directors [Axis]	5	6	7	8
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	JAGMEET SINGH SABHARWAL	PARVINDER PASRICHA SINGH	GAUTAMHARI VIJAYPAT SINGHANIA	VIPIN AGARWAL
Director identification number of key managerial personnel or director	00270607	02947755	00020088	02963480
Date of birth of key managerial personnel or director	21/07/1972	11/11/1947	09/09/1965	08/07/1964
Designation of key managerial personnel or director	Director	Director	Director	Director
Qualification of key managerial personnel or director	Graduate	Graduate	Graduate	Graduate
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	0	0
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	0	0
Sitting fees key managerial personnel or director	0	3.5	2	0
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	3.5	2	0
Ceiling as per act key managerial personnel or director remuneration		0	0	0

[612200] Notes - Leases

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

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

[612300] Notes - Transactions involving legal form of lease

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

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

[612900] Notes - Insurance contracts

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

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

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

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

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

[500100] Notes - Subclassification and notes on income and expenses**Miscellaneous other operating revenues [Table]**

..(1)

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

Miscellaneous other operating revenues [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of other operating revenues [Abstract]				
Other operating revenues [Abstract]				
Miscellaneous other operating revenues	643.75	791.7	1,323.01	883.49
Miscellaneous other operating revenues [Abstract]				
Miscellaneous other operating revenues [LineItems]				
Description of miscellaneous other operating revenues	Export Incentives	Export Incentives	Process waste sale	Process waste sale
Miscellaneous other operating revenues	643.75	791.7	1,323.01	883.49

Miscellaneous other operating revenues [Table]

..(2)

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

Miscellaneous other operating revenues [Axis]	3	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	13.18	40.29
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues [LineItems]		
Description of miscellaneous other operating revenues	Others	Others
Miscellaneous other operating revenues	13.18	40.29

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	23,858.53	19,121.5
Revenue from sale of services	0	0
Other operating revenues	1,979.94	1,715.48
Other operating revenues	1,979.94	1,715.48
Total revenue from operations other than finance company	25,838.47	20,836.98
Total revenue from operations	25,838.47	20,836.98
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	1,979.94	1,715.48
Total other operating revenues	1,979.94	1,715.48
Total other operating revenues	1,979.94	1,715.48
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	1,979.94	1,715.48
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on other current investments	(A) 0	(B) 2.13
Total interest income on current investments	0	2.13
Total interest income	0	2.13
Dividend income [Abstract]		
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from others	0.02	0.03
Total dividend income non-current investments	0.02	0.03
Total dividend income	0.02	0.03
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	(C) 365.75	(D) 224.59
Total other non-operating income	365.75	224.59
Total other income	365.77	226.75
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Interest expense non-current loans, others	1.15	138.38
Total interest expense non-current loans	1.15	138.38
Interest expense other borrowings	57.31	49.17
Total interest expense	58.46	187.55
Other borrowing costs	0	6.51
Total finance costs	58.46	194.06
Employee benefit expense [Abstract]		
Salaries and wages	2,101.93	2,361.01
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	136.35	131.81
Total contribution to provident and other funds	136.35	131.81
Gratuity	47.92	46.03
Staff welfare expense	164.34	122.4
Total employee benefit expense	2,450.54	2,661.25
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	750.03	721.21
Amortisation expense	19.76	19.83
Total depreciation, depletion and amortisation expense	769.79	741.04
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	2,216.47	1,791.96
Power and fuel	1,437.43	1,103.97
Rent	(E) 3.57	(F) 2.11
Repairs to building	0	0
Repairs to machinery	186.28	117.43

Insurance	75.12	79.46
Rates and taxes excluding taxes on income [Abstract]		
Excise duty	0	187.68
Total rates and taxes excluding taxes on income	0	187.68
Information technology expenses	29.38	26.65
Travelling conveyance	141.19	95.17
Legal professional charges	183.99	169.4
Directors sitting fees	13	10.5
Cost transportation [Abstract]		
Cost freight	1,125.89	799.54
Total cost transportation	1,125.89	799.54
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	10.75	9.75
Total payments to auditor	10.75	9.75
CSR expenditure	0	0
Miscellaneous expenses	(G) 3,334.69	(H) 2,433.15
Total other expenses	(I) 8,757.76	(J) 6,826.77
Current tax [Abstract]		
Current tax pertaining to previous years	-3.09	1.22
Current tax pertaining to current year	1,018.14	674.99
Total current tax	1,015.05	676.21

Footnotes

(A) Interest income (i) Income Tax Refund - 0 (ii) Others - 0

(B) Interest income (i) Income Tax Refund-0.02/- (ii) Others-0.03/-

(C) Net Gain/(Loss) on : (i) Variation in Foreign Exchange Rates - 139.40/- (ii) Sale/Discard of Property, Plant and Equipment - 4.32/- (iii) Sale/Fair Valuation of Investments through profit and loss *- 138.56/- Provision no longer required - 1.95/- Miscellaneous Income - 81.52/-

(D) Net Gain/(Loss) on : (i) Variation in Foreign Exchange Rates - 222.23/- (ii) Sale/Discard of Property, Plant and Equipment - (93.70)/- (iii) Sale/Fair Valuation of Investments through profit and loss *- 13.38/- Provision no longer required - 48.07/- Miscellaneous Income - 34.61/-

(E) Rates and Taxes

(F) Rates and Taxes

(G) Job work charges - 1465.44/- Labour Contractor Charges - 1211.98/- Other Manufacturing and Operating expenses - 288.27/- Bad Debts written off - 319.51/- Less : Provision thereagainst - (319.51)/- Provision for Doubtful Advances - 0/- Deposits/Advances Written off - 10.14/- Less : Provision thereagainst - (14.38)/- Security Expenses - 13.00/- Miscellaneous Expenses - 278.46/- CSR Expenditure - 24.00

(H) Job work charges - 1096.67/- Labour Contractor Charges - 804.14/- Other Manufacturing and Operating expenses - 203.34/- Bad Debts written off -427.14/- Less : Provision thereagainst - (463.96)/- Provision for Doubtful Advances - 13.82/- Deposits/Advances Written off - 32.69/- Less : Provision thereagainst - (32.69)/- Security Expenses - 59.49/- Miscellaneous Expenses - 292.51/-

(I) Other Expenses: (a) Manufacturing and Operating Costs - 6805.87/- (b) Other expenses - 1951.89/-

(J) Other Expenses: (a) Manufacturing and Operating Costs - 5305.19/- (b) Other expenses - 1521.58/-

[613200] Notes - Cash flow statement

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

	31/03/2019	31/03/2018	31/03/2017
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	31.3	175.25	47.16
Cash and cash equivalents	31.3	175.25	

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	(A) -807.04	(B) -388.09
Changes in inventories of work-in-progress	(C) -125.09	(D) -86.4
Changes in other inventories	(E) 146.79	(F) -24.48
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-785.34	-498.97
Domestic sale manufactured goods	8,194.82	6,306.5
Domestic sale traded goods	0	0
Total domestic turnover goods, gross	8,194.82	6,306.5
Export sale manufactured goods	15,663.71	12,815
Export sale traded goods	0	0
Total export turnover goods, gross	15,663.71	12,815
Total revenue from sale of products	23,858.53	19,121.5
Total revenue from sale of services	0	0
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

Footnotes

- (A) Opening inventories Finished goods - 1642.12/- Closing inventories Finished goods - 2449.16/-
 (B) Opening inventories Finished goods - 1254.03/- Closing inventories Finished goods - 1642.12/-
 (C) Opening inventories Work-in-progress - 354.20/- Closing inventories Work-in-progress - 479.29/-
 (D) Opening inventories Work-in-progress - 267.80/- Closing inventories Work-in-progress - 354.20/-
 (E) Change in accounting policy - 146.79/- Excise duty on increase/ (decrease) of finished goods - 0/-
 (F) Change in accounting policy - 0/- Excise duty on increase/ (decrease) of finished goods - (24.48)/-

[611200] Notes - Fair value measurement

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

[613300] Notes - Operating segments

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

[610700] Notes - Business combinations

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities**Disclosure of details of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	R & A Logistics, Inc.	R & A Logistics, Inc.
Country of incorporation or residence of subsidiary	UNITED STATES	UNITED STATES
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	Foreign company	Foreign company
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	01/04/2018	01/04/2017
End date of accounting period of subsidiary	30/08/2018	31/03/2018
Percentage of shareholding in subsidiary	0.00%	100.00%
Key information about subsidiary [Abstract]		
Reporting currency of subsidiary	USD	USD
Exchange rate as applicable for subsidiary	0	65.18
Share capital of subsidiary	0	13,950
Reserves and surplus of subsidiary	0	57.68
Total assets of subsidiary	0	349.81
Total liabilities of subsidiary	0	291.99
Investment of subsidiary	0	0
Turnover of subsidiary	40.69	859.07
Profit before tax of subsidiary	6.76	-19.94
Provision for tax of subsidiary	0	-5.79
Profit after tax of subsidiary	6.76	14.15
Proposed dividend of subsidiary	0	0
Name of subsidiary	R & A Logistics, Inc.	R & A Logistics, Inc.
Country of incorporation or residence of subsidiary	UNITED STATES	UNITED STATES

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	[pure] 1	[pure] 1
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	Yes	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[611400] Notes - Separate financial statements**Disclosure of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	R & A Logistics, Inc.	R & A Logistics, Inc.
Country of incorporation or residence of subsidiary	UNITED STATES	UNITED STATES
Proportion of ownership interest in subsidiary	0.00%	0.00%
Proportion of voting rights held in subsidiary	0.00%	0.00%

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of separate financial statements [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Method used to account for investments in subsidiaries	Equity	Equity

[610800] Notes - Related party**Disclosure of transactions between related parties [Table]**

..(1)

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

Categories of related parties [Axis]	Parent [Member]	Entities with joint control or significant influence over entity [Member]		Subsidiaries [Member]
Related party [Axis]	5	1		3
	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Scissors Engineering Products Limited	RAYMOND LIMITED	RAYMOND LIMITED	R & A Logistics Inc., U.S.A.
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	UNITED STATES
CIN of related party	U29130MH2005PLC154732	L17117MH1925PLC001208	L17117MH1925PLC001208	
Description of nature of transactions with related party	As Given	As Given	As Given	As Given
Description of nature of related party relationship	Holding company	Ultimate Holding company	Ultimate Holding company	Subsidiary
Related party transactions [Abstract]				
Other related party transactions expense			1.15	61.05
Other related party transactions contribution made				43.37
Other related party transactions contribution received	0	0	0	5.35
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	150	(A) 1,139	3.72
Amounts receivable related party transactions	0	5.35	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Unsecured Loan repaid / given - 989.00/- Unsecured Loan (Current Maturities of Long Term Loan) - 150.00/-

Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			Other related parties [Member]
	4	5	6	2
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	BHUWAN KUMAR CHATURVEDI	PARVINDER PASRICHA SINGH	GAUTAMHARI VIJAYPAT SINGHANIA	JK Files (India) Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAFPC2606K	AAFPP7525G	AAFPS1651J	
CIN of related party				U27104MH1997PLC105955
Description of nature of transactions with related party	As Given	As Given	As Given	As Given
Description of nature of related party relationship	KMP	KMP	KMP	Fellow subsidiary companies
Related party transactions [Abstract]				
Purchases of goods related party transactions				3.21
Services received related party transactions				100.8
Other related party transactions contribution received	0	0	0	14.9
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	(A) 7.5	(B) 3.5	(C) 2	15.05
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Fee for attending board committee meetings

(B) Fee for attending board committee meetings

(C) Fee for attending board committee meetings

Disclosure of transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	Other related parties [Member]		
	2	3	4
Related party [Axis]	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	JK Files (India) Limited	SILVER SPARK APPAREL LIMITED	JK TALABOT LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
CIN of related party	U27104MH1997PLC105955	U72900MH2000PLC127831	U28930MH2005PLC154517
Description of nature of transactions with related party	As Given	As Given	As Given
Description of nature of related party relationship	Fellow subsidiary companies	Fellow subsidiary companies	Fellow subsidiary companies
Related party transactions [Abstract]			
Purchases of goods related party transactions	6.6		
Sales of property and other assets, related party transactions	162.72	50.89	
Services received related party transactions	100.16		
Other related party transactions expense	1.81		19.25
Other related party transactions contribution received	0	0	0
Outstanding balances for related party transactions [Abstract]			
Amounts payable related party transactions	0.23	0	1,000
Amounts receivable related party transactions	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

[611700] Notes - Other provisions, contingent liabilities and contingent assets**Disclosure of contingent liabilities [Table]**

..(1)

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

Classes of contingent liabilities [Axis]	Tax contingent liability [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	Textual information (31) [See below]	Textual information (32) [See below]
Estimated financial effect of contingent liabilities	(A) 63.9	(B) 26.73

Footnotes

(A) Contingent Liabilities Sales Tax (excluding Interest) - 49.64/- Disputed Income Tax (excluding Interest) - 14.26/-

(B) Contingent Liabilities Sales Tax (excluding Interest) - 12.47/- Disputed Income Tax (excluding Interest) - 14.26/-

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes

Textual information (31)

Description of nature of obligation, contingent liabilities

The Company is in the process of evaluating the impact of the recent Supreme Court Judgment in case of "Vivekananda Vidyamandir And Others Vs The Regional Provident Fund Commissioner (II) West Bengal" and the related circulars issued by the Employees' Provident Fund Organisation in relation to non-exclusion of certain allowances from the definition of "basic wages" of the relevant employees for the purposes of determining contribution to provident fund under the Employees' Provident Funds & Miscellaneous Provisions Act, 1952. In the assessment of the Company, which is supported by legal advice, the aforesaid matter is not likely to have a significant impact and accordingly, no provision has been made in these Financial Statements.

Textual information (32)

Description of nature of obligation, contingent liabilities

The Company is in the process of evaluating the impact of the recent Supreme Court Judgment in case of "Vivekananda Vidyamandir And Others Vs The Regional Provident Fund Commissioner (II) West Bengal" and the related circulars issued by the Employees' Provident Fund Organisation in relation to non-exclusion of certain allowances from the definition of "basic wages" of the relevant employees for the purposes of determining contribution to provident fund under the Employees' Provident Funds & Miscellaneous Provisions Act, 1952. In the assessment of the Company, which is supported by legal advice, the aforesaid matter is not likely to have a significant impact and accordingly, no provision has been made in these Financial Statements.

[700200] Notes - Corporate social responsibility

Disclosure of net profits for last three financial years [Table]

..(1)

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

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2017-2018	2016-2017	2015-2016
Profit before tax of financial year	3,578.76	1,049.09	-1,178.61
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	3,605.05	1,067.09	-1,178.61

Classification of CSR spending [Table]

..(1)

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

Classification of CSR spending [Axis]	1	2
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of CSR spending [Abstract]		
Details of CSR spent during financial year [Abstract]		
Manner in which amount CSR spent during financial year [Abstract]		
Manner in which amount CSR spent during financial year [Line items]		
CSR project or activity identified	Providing mid-day meals to around 1000 children of unaided school "Twins Hindi / English High School" at Manpada, Thane	Modifying the Rehabilitation Residential Home for the Children with Special Needs, where 30 children and five House Mothers/Helpers provide 24*7 care for those children
Sector in which project is covered	Poverty, hunger, malnutrition	Livelihood enhancement projects
Whether projects or programs undertaken in local area or other	Thane, Maharashtra	Tirunelveli, Tamil Nadu
Name of state or union territory where projects or programs was undertaken	Maharashtra	Tamil Nadu
Name of district where projects or programs was undertaken	Thane	Tirunelveli
Budget amount outlay project or program wise	9	15
Amount spent on projects or programs [Abstract]		
Direct expenditure on projects or programs	9	15
Total amount spent on projects or programs	9	15
Mode of amount spent	Directly by company	Directly by company

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

	01/04/2018 to 31/03/2019
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	Yes
Disclosure of composition of CSR committee [TextBlock]	Textual information (33) [See below]
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (34) [See below]
Average net profit for last three financial years	1,164.51
Prescribed CSR expenditure	23.29
Amount CSR to be spent for financial year	23.29
Amount CSR spent for financial year	0
Amount spent in local area	0
Amount unspent CSR	0

Textual information (33)

Disclosure of composition of CSR committee [Text Block]

The composition of the CSR Committee –

- Shri B. K. Chaturvedi, Chairman
- Shri J.S. Sabharwal, Member
- Shri Balasubramanian V, Member
- Shri Vipin Agarwal, Member

Textual information (34)

Details CSR policy [Text Block]

ANNUAL REPORT DETAILS OF CSR ACTIVITIES

1. Sr. No.	2. Particulars	Remarks
1.	A brief outline of the Companys CSR Policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR Policy and projects or programs.	The CSR Policy was approved by the Board of Directors at its Meeting held on October 27, 2014 and has been uploaded on the Companys webpage. A gist of the programs that the Company can undertake under the CSR policy is mentioned below.
		The link of the website of the Company (www.ringplusaqua.com)
2.	The composition of the CSR Committee.	<ol style="list-style-type: none"> 1. Shri B. K. Chaturvedi, Chairman 2. Shri J.S. Sabharwal, Member 3. Shri Balasubramanian V, Member 4. Shri Vipin Agarwal, Member
3.	Average net profit of the Company for last three financial years.	1,164.51 Lac
4.	Prescribed CSR expenditure (2% of the amount as in item 3 above).	24.00 Lac
5.	Details of CSR spent during the financial year:	
i.	total amount to be spent for the financial year:	24.00 Lac
ii.	amount unspent, if any	-
	In accordance with the Companys CSR policy and in compliance with the Companies (Corporate Social Responsibility Policy) Rules 2014, your Company has identified following project;	
iii.	manner in which the amount spent during the financial year:	<p>Amar Seva Sangam for modifying the Rehabilitation Residential Home for the Children with Special Needs;</p> <p>Mid-day Meal program by Rotary Club of Thane Lake City Charity Trust (RCTLC)</p>

The details are as under:

1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sr. No.	CSR project or Activity Identified.	Sector in Which the Project is covered	Projects or programs (1) Local area or other (2) Specify the State and district where projects or programs was undertaken	Amount outlay (budget) project or programs wise	Amount spent on the projects or programs (1) Direct expenditure on projects or programs (2) Overheads:	Cumulative expenditure up to the reporting period	Amount spent: Direct or through implementing agency
1	Providing mid-day meals to around 1000 children of unaided school Twins Hindi / English High School at Manpada, Thane	Eradicating Hunger	Thane, Maharashtra	09.00Lac	09.00 Lac	09.00 Lac	Rotary Club of Thane Lake City Charity Trust (RCTLC)
2	Modifying the Rehabilitation Residential Home for the Children with Special Needs, where 30 children and five House Mothers/Helpers provide 24*7 care for those children	Livelihood enhancement project for differently abled person	Tirunelveli, Tamil Nadu	15.00 Lac	15.00 Lac	15.00 Lac	Amar Seva Sangam, public charitable trust
TOTAL					24.00 Lac	24.00 Lac	

6. The CSR Committee of the Company hereby confirms that the implementation and monitoring of CSR Policy, is in compliance with CSR objectives and Policy of the Company.

For Ring Plus Aqua Limited

Sd/-

Sd/-

Place :	Mumbai	Shri B.K. Chaturvedi	V. Balasubramanian
Date :	April 25, 2019	Chairman of Social Responsibility Committee	Executive Director
		DIN: 00144487	DIN: 05222476

CONTENTS OF CORPORATE SOCIAL RESPONSIBILITY POLICY

(approved by the Board of Directors on October 27, 2014)

The CSR initiatives focus on holistic development of host communities and create social, environmental and economic value to the society.

The Companys commitment to CSR projects and programmes will be by investing resources into any of the following areas.

Improving the quality of life in rural areas;

Eradicating hunger, poverty and malnutrition;

Promoting healthcare including preventive healthcare;

Employment enhancing vocational skills;

Promotion of education including investment in technology in schools;

Ensuring environmental sustainability including measures for reducing inequalities faced by socially and economically backward groups;

Promoting sports including rural and Olympic sports;

Contribution to funds for promoting technology;

Investing in various rural development projects;

Contributing to the Prime Ministers National Relief Fund or any other fund setup by the Central Government for development and relief;
and

Other areas approved by the CSR Committee that are covered in the CSR Rules as amended from time-to-time.

[610500] Notes - Events after reporting period

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

[613000] Notes - Earnings per share

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0

[610900] Notes - First time adoption

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No