

**CINEMA VENTURES PRIVATE LIMITED**  
Standalone Financial Statements for period 01/04/2018 to 31/03/2019

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

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Corporate identity number	U74120MH2012PTC232410	
Permanent account number of entity	AAFCC1525N	
Address of registered office of company	CARNIVAL HOUSE, GEN. A K VAIDYA MARG, OFF WESTERN, EXPRESS HIGHWAY, DINDOSHI, MALAD EAST, MUMBAI, Mumbai City, Maharashtra, 400097, India,	
Type of industry	Commercial and Industrial	
Registration date	19/06/2012	
Category/sub-category of company	Company limited by Shares/Non-govt company	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	08/07/2020	
Period covered by financial statements	12 MONTHS	12 MONTHS
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	No	

**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]	Recreationalculturalandsportingservices
	<b>01/04/2018 to 31/03/2019</b>
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9996
Description of product or service category	Recreational, cultural and sporting services
Turnover of product or service category	32,162.49
Highest turnover contributing product or service (ITC 8 digit) code	99961210
Description of product or service	Motion picture, videotape and television programme production services
Turnover of highest contributing product or service	32,162.49

**[700600] Disclosures - Directors report****Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Table]**

..(1)

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

Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Axis]	COMMENT
	<b>01/04/2018 to 31/03/2019</b>
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Abstract]	
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [LineItems]	
Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	Textual information (1) [See below]
Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	Textual information (2) [See below]

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

..(1)

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

Directors signing board report [Axis]	PRASANTH	SONY
	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2018 to 31/03/2019</b>
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	PRASANTH	SONY
Last name of director	NARAYANAN	RAVINDRANATH
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	01669768	05003112
Date of signing board report	08/07/2020	08/07/2020

**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]
	<b>01/04/2018 to 31/03/2019</b>
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Motion picture, videotape, television and radio programme production services
Description of main product/service	Motion picture, videotape, television and radio programme originals
NIC code of product/service	9996
Percentage to total turnover of company	100.00%

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

	<b>01/04/2018 to 31/03/2019</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (3) [See below]
Description of state of companies affair	as per report
Disclosure relating to amounts if any which is proposed to carry to any reserves	as per report
Disclosures relating to amount recommended to be paid as dividend	as per report
Details regarding energy conservation	as per report
Details regarding technology absorption	as per report
Details regarding foreign exchange earnings and outgo	as per report
Disclosures in director's responsibility statement	as per report
Details of material changes and commitment occurred during period affecting financial position of company	as per report
Particulars of loans guarantee investment under section 186 [TextBlock]	as per report
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	as per report
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	as per report
Date of board of directors' meeting in which board's report referred to under section 134 was approved	08/07/2020
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	as per report
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Name of company	CINEMA VENTURES PRIVATE LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	as per report
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	as per report
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Abstract]	
Disclosure of statement on development and implementation of risk management policy [TextBlock]	as per report
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	as per report
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	as per report
Disclosure of change in nature of business [TextBlock]	as per report
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	as per report
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	as per report

Details relating to deposits covered under chapter v of companies act [TextBlock]	a s report	p e r
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	as per report	
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 report	
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	as per report	
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	as per report	
Details of remuneration of director or managerial personnel [Abstract]		
Number of meetings of board		30
Details of signatories of board report [Abstract]		
Name of director signing board report [Abstract]		

## Textual information (1)

### **Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report**

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and do not call for any further comment. The Auditor Qualifying the report as mentioned in CARO Annexure I (i)(a) as: The Company has not maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment. The management hereby explains that the value which is reflected in the Balance Sheet are exactly the same as mentioned in Depreciation Schedule and original invoice amount, however, due to Change in manpower, the physical verification and physical documents were not checked & produced to the Auditor during the audit of books of accounts.

## Textual information (2)

### **Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report**

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and do not call for any further comment. The Auditor Qualifying the report as mentioned in CARO Annexure I (i)(a) as: The Company has not maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment. The management hereby explains that the value which is reflected in the Balance Sheet are exactly the same as mentioned in Depreciation Schedule and original invoice amount, however, due to Change in manpower, the physical verification and physical documents were not checked & produced to the Auditor during the audit of books of accounts.

## Textual information (3)

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

#### NOTICE OF ANNUAL GENERAL MEETING

NOTICE is hereby given that the Annual General Meeting of the Members of Cinema Ventures Private Limited will be held on 30th day of December, 2019 at 4.30 P.M. at the Registered Office of the Company to transact the following business :-

#### ORDINARY BUSINESS:

##### 1. Ratification of appointment of Auditors

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 139 and all other applicable provisions, if any, of the Companies Act, 2013 ("Act") and the Companies (Audit and Auditors) Rules, 2014 as amended from time to time, the Company hereby ratifies the appointment of Walker Chandiook & Co LLP, Chartered Accountants (Firm Registration No. 001076N/N500013), as Auditors of the Company to hold office from the conclusion of this Annual General Meeting (AGM) till the conclusion of the next AGM to be held in 2020 to examine and audit the accounts of the Company for the financial year 2019-20 at such remuneration as may be mutually agreed between the Board of Directors of the Company and the Auditors.

##### 2. To conduct any other business with the permission of chair.

By Order of the Board of Directors  
For Cinema Ventures Private Limited

Prasanth Narayanan  
Director  
Din: 01669768  
Mumbai, December 1, 2019.

#### NOTES:

1) A Member is entitled to attend and vote at the annual general meeting (the "Meeting") is entitled to appoint a proxy to attend and vote on a poll instead of him and the proxy need not be a member of the Company. Proxies in order to be effective must be received by the company not less than forty-eight hours before the meeting.

2) Members desirous of obtaining any information concerning the accounts of the company are requested to address their queries at least 7 days in advance of the meeting so that the information required can be made available at the meeting.

3) Due to unforeseen circumstances, there is a delay in finalisation and audit of books of accounts of the company for the financial year 2019 and the Balance Sheet as at the said date, could not be laid before the Shareholders at the Annual General Meeting (AGM) of the Company. However the provisional Balance Sheet and Profit & Loss Account is attached for your kind reference and consideration.

The management is trying their level best and putting its full effort to made available audited accounts for the year March 2019 as soon as possible. We look forward for your support, patience and co-operation in this matter.

By Order of the Board of Directors  
For Cinema Ventures Private Limited

Prasanth Narayanan  
Director  
Din: 01669768  
Mumbai, December 1, 2019.

#### NOTICE OF ADJOURNED ANNUAL GENERAL MEETING

NOTICE is hereby given that the adjourned Annual General Meeting of the Members of Cinema Ventures Private Limited will be held on 09th July, 2020 at 01.00 P.M. at its registered office of the company, to transact the following business:

#### ORDINARY BUSINESS:

1. "To receive, consider and adopt the Audited Balance Sheet as on March 31, 2019 and the Profit and Loss Account for the year ended on that date, together with the Reports of Directors and Auditors thereon."
2. "To ratify the appointment of Auditors Walker Chandio & Co. LLP, Chartered Accountants, of the Company and to fix their remuneration."
3. To conduct any other business with the permission of the Chair.

By Order of the Board of Directors  
For Cinema Ventures Private Limited

Prasanth Narayanan  
Director  
DIN: 01669768  
Mumbai, July 08, 2020.

#### NOTES:

- 1) A Member is entitled to attend and vote at the annual general meeting (the "Meeting") is entitled to appoint a proxy to attend and vote on a poll instead of him and the proxy need not be a member of the Company. Proxies in order to be effective must be received by the company not less than forty-eight hours before the meeting.
- 2) Members desirous of obtaining any information concerning the accounts of the company are requested to address their queries at least 7 days in advance of the meeting so that the information required can be made available at the meeting.
- 3) As you are aware that the Audited Profit and Loss Account for the year ended March 31, 2019 and the Balance Sheet as at the said date could not be laid before the Shareholders at the Annual General Meeting (AGM) of the Company held on December 31, 2019. As a result, the aforesaid AGM was adjourned sine die unanimously by the Members for consideration of the audited accounts, the report of the Directors and the Auditors thereon for the year ended March 31, 2019.

Now, the audited Profit and Loss Account for the year ended March 31, 2019 and the Balance Sheet as at that date and other schedules, documents, etc., attached thereto, the report of the Directors and the Auditors thereon are ready and sent herewith for consideration, adoption and approval by the Members at the adjourned Annual General Meeting.

By Order of the Board of Directors  
For Cinema Ventures Private Limited

Prasanth Narayanan  
Director  
DIN: 01669768  
Mumbai, July 08, 2020.

THE COMPANIES ACT, 2013  
Consent by Shareholders for Shorter Notice  
[Pursuant to section 101]

To  
The Board of Directors,  
CINEMA VENTURES PRIVATE LIMITED  
Carnival House, Gen. A K Vaidya Marg,  
Off Western Express Highway,  
Dindoshi, Malad East  
Mumbai Maharashtra 400097  
India.

I, Kunal Sawhney on behalf of Carnival Films Private Limited holding 1859800 Equity shares of Rs. 10/- each in the company, hereby give consent, pursuant to section 101 of the Companies Act, 2013, to hold the Adjourned Annual General Meeting of the members of CINEMA VENTURES PRIVATE LIMITED on 09/07/2020 at shorter notice.

The shares held by Carnival Films Private Limited amount to 99.99% of the paid up capital of the company.

(Kunal Sawhney)  
DIN: 08704192

Dated: 08/07/2020

Dear Members,

CINEMA VENTURES PRIVATE LIMITED

Your Directors have pleasure in presenting the 07th Annual Report together with the Audited Statement of Accounts of your Company for the Year ended March 31, 2019.

**1. Highlights of Financial Performance:**

The Company's financial performance, for the year ended March 31, 2019:

Particulars Year ended  
31st March 2019 Year ended  
31st March 2018  
Turnover 33,027.95 33,027.95

Loss Before Tax (11,781.39) (14,479.71)  
Less: Current Tax  
Deferred Tax  
Income Tax earlier years  
Loss For The Year (11,781.39) (14,479.71)  
Add: Balance in Profit and Loss Account  
Sub Total (11,781.39) (14,479.71)

Less: Appropriation  
Adjustment relating to Fixed Assets  
Transferred to General Reserve  
Closing Balance

The financial summary and highlights thereof should be accompanied by the macro-economic, geo-political, financial, industry specific as well as any company specific information affecting the business of the company and the market in which it operates, along with the industry performance vis-à-vis the company's performance.

**2. Summary of Operations:**

During the year, the net revenue from operations of your Company decreased by 6.03%, from Rs 3422452000/- to Rs. 3216249000/-.  
The Company's recorded a loss of Rs. (1177911000) in the financial year ended 31st March, 2019.

**3. State of Affairs:**

1. The Company is engaged in the business of Multiplexes, Theatres, Motion picture, television programme production, sound recording and music publishing activities etc.

2. There has been no change in the business of the Company during the financial year ended 31st March, 2019.

**4. Web Link Of Annual Return**

The Company doesn't having any website. Therefore, no need to of publication of Annual Return.

**5. MEETINGS OF BOARD OF DIRECTORS**

Thirty Board Meetings were held during the Financial Year ended March 31, 2019. The maximum gap between any two Board Meetings was less than one Hundred and Twenty days.

The names of members of the Board, their attendance at the Board Meetings are as under:

Name of Directors Number of Meetings attended/ Total Meetings held during the F.Y. 2018-19

Mr. Prasanth Narayanan 30/30

Mr. Alok Kushwaha 11/30

Mr. Vishal Mahajan 30/30

Mr. Sony Ravindranath 20/30

**6. DETAILS OF FRAUD REPORT BY AUDITOR:**

As per auditors' report, no fraud u/s 143(12) reported by the auditor.

**7. AUDITOR**

Statutory Auditors

The Auditors, Walker Chandio & Co LLP, Chartered Accountants, (Firm Registration No. 001076N/N500013), and appointed for five year from 2015-2016 to 2019-2020. Walker Chandio & Co LLP, Chartered Accountants hold the office until the conclusion of this Annual General Meeting, till Annual General Meeting to be held in the FY 2019-2020 and ratified the same.

**8. BOARD'S COMMENT ON THE AUDITORS' REPORT**

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and do not call for any further comment.

The Auditor Qualifying the report as mentioned in CARO Annexure I (i)(a) as: The Company has not maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.



The management hereby explains that the value which is reflected in the Balance Sheet are exactly the same as mentioned in Depreciation Schedule and original invoice amount, however, due to Change in manpower, the physical verification and physical documents were not checked & produced to the Auditor during the audit of books of accounts.

#### 9. PARTICULARS OF LOANS AND INVESTMENT

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.

#### 10. CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES

All related party transactions that were entered into during the financial year ended 31st March, 2019 were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted. Further, there are no materially significant related party transactions during the year under review made by the Company with Promoters, Directors, or other designated persons which may have a potential conflict with the interest of the Company at large. Thus, disclosure in Form AOC-2 is not required. However, the disclosure of transactions with related party for the year, as per Accounting Standard (Ind AS) 24 Related Party Disclosures is given in Note no 38 to the Balance Sheet as on 31st March, 2019.

#### 11. TRANSFER TO RESERVE:

The Company proposes to transfer a sum of Rs. (1177911000) to Reserve during the financial year ended 31st March, 2019.

#### 12. DIVIDEND:

The Board of Directors of your company, not declared any Dividend for the current financial year due to loss incurred by the Company.

#### 13. MATERIAL CHANGES AND COMMITMENTS

There have been no material changes and commitments, which affect the financial position of the company which have occurred between the end of the financial year to which the financial statements relate and the date of this Report

#### 14. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS & OUTGO:

##### A. Conservation of Energy, Technology Absorption

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

##### B. Foreign Exchange earnings and Outgo

Earnings N.A

Outgo N.A

#### 15. RISK MANAGEMENT POLICY

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

\*Details of Risk Management is provided in Note 42 (ii) to the Balance Sheet as on 31st March, 2019.

#### 16. CORPORATE SOCIAL RESPONSIBILITY (CSR):

The Company does not come under the purview of CSR policy, and thus, it is not applicable.

#### 17. DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES

The Company does have Holding, Fellow Subsidiary and Associate Company and below is the detail of Related Parties

List of related parties

Name of the related party Relationship

Asian Business Connections Pvt Ltd Ultimate Holding Company

Advantage Overseas Pvt Ltd Entity Under Common Control

Anthapilly Plantations Entity Under Common Control

Carnival Films Pvt Ltd Holding Company

Carnival Digital Media Pvt Ltd Entity where directors have significant influence/control

Carnival Entertainment & Media Pvt Ltd Entity where directors have significant influence/control

Carnival Films Entertainment Pvt Ltd Fellow Subsidiary Company

CAT Leisures Pvt Ltd Entity Under Common Control

Carnival Motion Pictures Pvt Ltd Entity where directors have significant influence/control

Movie Card Sales Pvt Ltd Entity Under Common Control

Stargaze Entertainment Pvt Ltd Fellow Subsidiary Company

Vartha News Network Pvt Ltd Entity Under Common Control

Travancore Foods India Pvt Ltd Entity where directors have significant influence/control

Carnival Capital Holding Pvt Ltd Entity Under Common Control

Carnival Techno Park Pvt Ltd Entity Under Common Control

#### 18. DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)

There is change in Board of Directors of the Company during the year:

Sr. No. Name Designation Appointment or Resignation Appointment or Resignation Date

1 Sony Ravindranath Additional Director Appointment 11/07/2018

2 Alok Kushwaha Director Cessation 11/07/2018

#### 19. DEPOSITS

The Company has not accepted any deposits during the year under review.

#### 20. INTERNAL FINANCIAL CONTROL

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weakness in the design or operation was observed.

#### 21. COST RECORD

The provision of Cost audit as per section 148 doesn't applicable on the Company.

#### 22. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

The details of a significant material pending litigation in the Hon'ble Supreme Court which may impact the going concern status of the Company and its future operations is provided in Note 36 to the financial Statements, has disclosed the impact of pending litigations on its financial position as at 31st March, 2019 and forms part of this report.

#### 23. CONSTITUTION OF COMMITTEE - SEXUAL HARASSMENT AT WORKPLACE

The Company does not come under purview to constitute committee under the sexual harassment of women at workplace (prevention, prohibition and Redressal) Act, 2013.

#### 24. CONSOLIDATED FINANCIAL STATEMENTS

Company doesn't have any subsidiaries so there is no need to prepare consolidated financial statement for the F. Y. 2018-19.

#### 25. COMPLIANCE WITH SECRETARIAL STANDARD:

The Directors have devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards and that such systems are adequate and operating effectively

#### 26. DIRECTOR'S RESPONSIBILITY STATEMENT

Pursuant to Section 134(3) (c) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

a) In the preparation of the annual accounts for the year ended March 31, 2019, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.

b) 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) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.

The Auditor Qualifying the report as mentioned in CARO Annexure I (i)(a) as: The Company has not maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.

The management hereby explains that the value which is reflected in the Balance Sheet are exactly the same as mentioned in Depreciation Schedule and original invoice amount, however, due to Change in manpower, the physical verification and physical documents were not checked & produced to the Auditor during the audit of books of accounts.

d) The Directors have prepared the annual accounts on a 'going concern' basis.

e) The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.

f) The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such system are adequate and operating effectively.

#### 27. ACKNOWLEDGMENT

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the banks, Government authorities, customers, vendors and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

For and on behalf of the Board  
Cinema Ventures Private Limited

Prasanth Narayanan Sony Ravindranath  
Director Director  
DIN: 01669768 DIN: 05003112

Dated: 08th July, 2020  
Place: Mumbai

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

as on financial year ended on 31.03.2019

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

**I REGISTRATION & OTHER DETAILS:**

- i CIN U74120MH2012PTC232410
- ii Registration Date 19-06-2012
- iii Name of the Company CINEMA VENTURES PRIVATE LIMITED
- iv Category/Sub-category of the Company INDIAN NON GOVT COMPANY
- v "Address of the Registered office & contact details" CARNIVAL HOUSE, GEN. A K VAIDYA MARG, OFF WESTERN EXPRESS HIGHWAY, DINDOSHI, MALAD EAST MUMBAI City MAHARASHTRA 400097 INDIA
- vi Whether listed company NO
- vii Name , Address & contact details of the Registrar & Transfer Agent, if any. NO

**II PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY**

All the business activities contributing 10% or more of the total turnover of the company shall be stated

SL No Name & Description of main products/services "NIC Code of the Product /service" "% to total turnover of the company"

1 Motion picture, video and television programme production, sound recording and music publishing activities 92 100

**III PARTICULARS OF HOLDING , SUBSIDIARY & ASSOCIATE COMPANIES**

SI No Name & Address of the Company CIN/GLN "HOLDING/ SUBSIDIARY/ ASSOCIATE" "% OF SHARES HELD" "APPLICABLE SECTION"

- 1 CARNIVAL FILMS PVT. LTD U92100MP2012PTC027484 Holding 99.99 2(87)(ii)
- 2 Asian Business Connections Pvt Ltd U51109MP2009PTC022634 Ultimate Holding Company 0
- 3 Advantage Overseas Pvt Ltd U05121MH2004PTC199195 Entity Under Common Control 0
- 4 Anthapilly Plantations Entity Under Common Control 0
- 5 Carnival Digital Media Pvt Ltd U92412MH2011PTC212510 Entity where directors have significant influence/control 0
- 6 Carnival Entertainment & Media Pvt Ltd U22120MP2011PTC027301 Entity where directors have significant influence/control 0
- 7 Carnival Films Entertainment Pvt Ltd U92100MH2007PTC172998 Fellow Subsidiary Company 0
- 8 CAT Leisures Pvt Ltd U55101MP2014PTC033263 Entity Under Common Control 0
- 9 Carnival Motion Pictures Pvt Ltd U92100MP2014PTC032485 Entity where directors have significant influence/control 0
- 10 Movie Card Sales Pvt Ltd U93090MP2017PTC042276 Entity Under Common Control 0
- 11 Stargaze Entertainment Pvt Ltd U74994DL2008PTC173043 Fellow Subsidiary Company 0
- 12 Vartha News Network Pvt Ltd U74120MP2013PTC031985 Entity Under Common Control 0
- 13 Travancore Foods India Pvt Ltd U15400MP2011PTC026424 Entity where directors have significant influence/control 0
- 14 Carnival Capital Holding Pvt Ltd U74999MP2017PTC042280 Entity Under Common Control 0
- 15 Carnival Techno Park Pvt Ltd U65990MH1996PTC098249 Entity Under Common Control 0

**IV SHAREHOLDING PATTERN (Equity Share capital Break up as % to total Equity)**

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

**A. Promoters**

- (1) Indian 0 0 0 0 0 0
- a) Individual/HUF
- "b) Central Govt.or State Govt."
- c) Bodies Corporates 1859800 1859800 99.99 1859800 1859800 99.99 0
- d) Bank/FI
- e) Any other

SUB TOTAL:(A) (1) 1859800 1859800 99.99 1859800 1859800 99.99 0

**(2) Foreign**

- a) NRI- Individuals 200 200 0.01 200 200 0.01 0
- b) Other Individuals
- c) Bodies Corp.
- d) Banks/FI
- e) Any other 1/2

SUB TOTAL (A) (2)

"Total Shareholding of Promoter  
 (A)= (A)(1)+(A)(2)" 1860000 1860000 100 1860000 1860000 100 0

**B. PUBLIC SHAREHOLDING**

- (1) Institutions
  - a) Mutual Funds
  - b) Banks/FI
  - C) Cenntal govt
  - d) State Govt.
  - e) Venture Capital Fund
  - f) Insurance Companies
  - g) FIIS
  - "h) Foreign Venture Capital Funds"
  - i) Others (specify)

SUB TOTAL (B)(1):

- (2) Non Institutions
  - a) Bodies corporates
    - i) Indian
    - ii) Overseas
  - b) Individuals
    - i) Individual shareholders holding nominal share capital upto Rs.1 lakhs
    - ii) Individuals shareholders holding nominal share capital in excess of Rs. 1 lakhs
    - c) Others (specify)

SUB TOTAL (B)(2):

"Total Public Shareholding  
 (B)= (B)(1)+(B)(2)"

"C. Shares held by Custodian for  
 GDRs & ADRs"

Grand Total (A+B+C) 1860000 1860000 0 1860000 1860000 100 0

**(ii) SHARE HOLDING OF PROMOTERS**

Sl No.	Shareholders Name	"Shareholding at the beginning of the year"	"Shareholding at the end of the year"	% change in share holding during the year	NO of shares	% of total shares of the company"	% of shares pledged encumbered to total shares"	NO of shares	% of total shares of the company"	% of shares pledged encumbered to total shares"
3	Carnival Films Pvt. Ltd.	1859800	99.99	30	1859800	99.99	30	-		
4	Shrikant Bhasi	200	0.01	0	200	0.01	0	-		
5	0	-								
	Total	18,60,000	100	30	18,60,000	100	30	0		

**(iii) CHANGE IN PROMOTERS' SHAREHOLDING ( SPECIFY IF THERE IS NO CHANGE) NIL**

Sl. No.	Share holding at the beginning of the Year	Cumulative Share holding during the year
No. of Shares	% of total shares of the company	No of shares % of total shares of the company
At the beginning of the year		
Carnival Films Pvt Ltd	18,59,800	99.99
Shrikant Bhasi	200	0.01
Date wise increase/decrease in Promoters Share holding during the year specifying the reasons for increase/decrease (e.g. allotment/transfer/bonus/sweat equity etc)		
At the end of the year		
Carnival Films Pvt Ltd	18,59,800	99.99
Shrikant Bhasi	200	0.01

Sl. No Shareholding at the end of the year Cumulative Shareholding during the year

For Each of the Top 10 Shareholders No.of shares % of total shares of the company No of shares % of total shares of the company  
 At the beginning of the year 1860000 100.0  
 Date wise increase/decrease in Promoters Share holding during the year specifying the reasons for increase/decrease (e.g. allotment/transfer/bonus/sweat equity etc)  
 At the end of the year (or on the date of separation, if separated during the year) 18,60,000 100

(v) Shareholding of Directors & KMP

Sl. No Shareholding at the end of the year Cumulative Shareholding during the year  
 For Each of the Directors & KMP No.of shares % of total shares of the company No of shares % of total shares of the company

At the beginning of the year  
 Date wise increase/decrease in Promoters Share holding during the year specifying the reasons for increase/decrease (e.g. allotment/transfer/bonus/sweat equity etc)  
 At the end of the year  
 V INDEBTEDNESS

Indebtedness of the Company including interest outstanding /accrued but not due for payment

Secured Loans excluding deposits Unsecured Loans Deposits Total Indebtness

Indebtness at the beginning of the financial Year

i) Principal Amount 34731,03,070 149,77,616 34880,80,686

ii) Interest due but not paid -

iii) interest accrued but not due 246,53,381 246,53,381

Total 34977,56,451 - 149,77,616 35127,34,067

Change in indebtiness during the financial year

Additions

Reduction

Net Change

Indebtness as the end of the financial year

i) Principal Amount 32001,45,320 145,38,616 32146,83,936

ii) Interest due but not paid -

iii) interest accrued but not due 314,88,006 314,88,006

Total 32316,33,326 - 145,38,616 32461,71,942

VI REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

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

Sl.No Particulars of Remuneration Name of the MD/WTD/Manager

1 Gross salary

(a) Salary as per provisions contained in section 17(1) of the Income Tax. 1961. NIL NIL NIL NIL

(b) Value of perquisites u/s 17(2) of the Income tax Act, 1961 NIL NIL NIL NIL

(c) Profits in lieu of salary under section 17(3) of the Income Tax Act, 1961 NIL NIL NIL NIL

2 Stock option NIL NIL NIL NIL

3 Sweat Equity NIL NIL NIL NIL

4 Commission NIL NIL NIL NIL

as % of profit NIL NIL NIL NIL

others (specify) NIL NIL NIL NIL

5 Others, please specify NIL NIL NIL NIL

Total (A) NIL NIL NIL NIL

Ceiling as per the Act NIL NIL NIL NIL

B. Remuneration to other directors:

Sl.No Particulars of Remuneration Name of the Directors

1 Independent Directors NIL NIL NIL

(a) Fee for attending board committee meetings NIL NIL NIL

(b) Commission NIL NIL NIL

(c) Others, please specify NIL NIL NIL

Total (1) NIL NIL NIL

2 Other Non Executive Directors NIL NIL NIL

"(a) Fee for attending

board committee meetings" NIL NIL NIL

(b) Commission NIL NIL NIL

(c) Others, please specify. NIL NIL NIL

Total (2) NIL NIL NIL

Total (B)=(1+2) NIL NIL NIL

Total Managerial Remuneration NIL NIL NIL  
Overall Ceiling as per the Act. NIL NIL NIL

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD

Sl. No. Particulars of Remuneration Key Managerial Personnel Total

1 Gross Salary CEO "Company  
Secretary"

(a) Salary as per provisions contained in section 17(1) of the Income Tax Act, 1961. NIL NIL NIL NIL

(b) Value of perquisites u/s 17(2) of the Income Tax Act, 1961 NIL NIL NIL NIL

(c) Profits in lieu of salary under section 17(3) of the Income Tax Act, 1961 NIL NIL NIL NIL

2 Stock Option NIL NIL NIL NIL

3 Sweat Equity NIL NIL NIL NIL

4 Commission NIL NIL NIL NIL

as % of profit NIL NIL NIL NIL

others, specify NIL NIL NIL NIL

5 Others, please specify NIL NIL NIL NIL

NIL NIL NIL NIL

Total NIL NIL NIL NIL

VII PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES

Type Section of the Companies Act Brief Description Details of Penalty/Punishment/Compounding fees imposed Authority  
(RD/NCLT/Court) Appeal made if any (give details)

A. COMPANY

NIL NIL NIL NIL NIL

Penalty NIL NIL NIL NIL NIL

Punishment NIL NIL NIL NIL NIL

Compounding NIL NIL NIL NIL NIL

NIL NIL NIL NIL NIL

B. DIRECTORS

Penalty NIL NIL NIL NIL NIL

Punishment NIL NIL NIL NIL NIL

Compounding NIL NIL NIL NIL NIL

NIL NIL NIL NIL NIL

C. OTHER OFFICERS IN DEFAULT

Penalty NIL NIL NIL NIL NIL

Punishment NIL NIL NIL NIL NIL

Compounding NIL NIL NIL NIL NIL

**[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

<b>Directors signing financial statements [Axis]</b>	<b>PRASANTH</b>	<b>SONY</b>
	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2018 to 31/03/2019</b>
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	PRASANTH	SONY
Last name of director	NARAYANAN	RAVINDRANATH
Designation of director	Director	Director
Director identification number of director	01669768	05003112
Date of signing of financial statements by director	08/07/2020	08/07/2020

**[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]	Auditor's unfavourable remark [Member]	Clause not applicable [Member]
	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]			
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]			
Disclosure in auditors report relating to fixed assets		The Company has not maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment	
Disclosure relating to physical verification and material discrepancies of fixed assets		Textual information (4) [See below]	
Disclosure relating to title deeds of immovable properties			The Company does not hold any immovable property (in the nature of 'property, plant and equipment'). Accordingly, the provisions of clause 3(i) (c) of the Order are not applicable.
Disclosure in auditors report relating to inventories	The Company does not hold any immovable property (in the nature of 'property, plant and equipment'). Accordingly, the provisions of clause 3(i) (c) of the Order are not applicable.		
Disclosure in auditors report relating to loans			Textual information (5) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	In our opinion, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of loans, investments, guarantees and security		
Disclosure in auditors report relating to deposits accepted	Textual information (6) [See below]		
Disclosure in auditors report relating to maintenance of cost records			Textual information (7) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (8) [See below]		
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (9) [See below]		
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (10) [See below]		



Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	No fraud by the Company or on the Company by its officers or employees has been noticed or reported during the period covered by our audit.		
Disclosure in auditors report relating to managerial remuneration			No fraud by the Company or on the Company by its officers or employees has been noticed or reported during the period covered by our audit.
Disclosure in auditors report relating to Nidhi Company			In our opinion, the Company is not a Nidhi Company. Accordingly, provisions of clause 3(xii) of the Order are not applicable.
Disclosure in auditors report relating to transactions with related parties	Textual information (11) [See below]		
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	During the year, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures.		
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	During the year, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures.		
Disclosure in auditors report relating to registration under section 45-1A of Reserve Bank of India Act, 1934	During the year, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures.		

**Details regarding auditors [Table]**

..(1)

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

Auditors [Axis]	WalkerChandiokCoLLP
	<b>01/04/2018 to 31/03/2019</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Walker Chandiok & Co LLP
Name of auditor signing report	SUDHIR NARAYANA PILLAI
Firms registration number of audit firm	001076N/N500013
Membership number of auditor	105782
Address of auditors	16TH FLOOR TOWER - II INDIA BULLS FINANCE CENTRE S B MARG ELPHISTONE WEST MUMBAI 400013
Permanent account number of auditor or auditor's firm	AAAFW4298E
SRN of form ADT-1	G60377660
Date of signing audit report by auditors	08/07/2020
Date of signing of balance sheet by auditors	08/07/2020

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

	<b>01/04/2018 to 31/03/2019</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (12) [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	Yes
Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report	The Company has not maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment

### Textual information (4)

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

The property, plant and equipment have not been physically verified by the management during the year and we are therefore unable to comment on the discrepancies, if any, which could have arisen on such verification. In our opinion, the frequency of verification of the property, plant and equipment is also not reasonable having regard to the size of the Company and nature of its assets

### Textual information (5)

#### **Disclosure in auditors report relating to loans**

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

### Textual information (6)

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

In our opinion, the directives issued by the Reserve Bank of India, the provisions of Sections 73 to 76 and other relevant provision of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended), as applicable, have been complied with in respect of the deposits accepted, except for advances received from individuals outstanding for more than twelve months. According to the information and explanations given to us, no order has been passed by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any Court or any other Tribunal, in this regard

### Textual information (7)

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

In our opinion, the directives issued by the Reserve Bank of India, the provisions of Sections 73 to 76 and other relevant provision of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended), as applicable, have been complied with in respect of the deposits accepted, except for advances received from individuals outstanding for more than twelve months. According to the information and explanations given to us, no order has been passed by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any Court or any other Tribunal, in this regard

## Textual information (8)

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

Undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues, as applicable, have not been regularly deposited to the appropriate authorities and there have been significant delays in a large number of cases. Undisputed amounts payable in respect thereof, which were outstanding at the year-end for a period of more than six months from the date they became payable are as follows:

Statement of arrears of statutory dues outstanding for more than six months

Name of the statute  
 Nature of the dues  
 Amount (?)  
 Period to which the amount relates  
 Due Date  
 Date of Payment  
 Remarks, if any  
 The Income Tax Act, 1961  
 Tax deducted at source

Tax collected at source

Tax collected at source 18,466,415

671,651

24,960 Financial Year 2017-18  
 Financial Year 2017-18  
 Financial Year 2018-19  
 Various Dates

Various Dates

Various Dates -  
 The Uttar Pradesh Value Added Tax Act, 2008  
 Value Added Tax 414,020  
 Financial Year 2017-18 Various Dates -  
 The Telangana Value Added Tax Act, 2005  
 Value Added Tax 407,523  
 Financial Year 2017-18 Various Dates -  
 The Maharashtra Value Added Tax Act, 2002 Value Added Tax 57,828  
 Financial Year 2017-18 Various Dates -  
 The Karnataka Value Added Tax Act, 2008  
 Value Added Tax 36,288  
 Financial Year 2017-18 Various Dates -  
 The Gujarat Value Added Tax Act, 2003  
 Value Added Tax 32,158

Financial Year 2017-18 Various Dates - The Andhra Pradesh Value Added Tax Act, 2005 Value Added Tax	22,331
Financial Year 2017-18 Various Dates - Finance Act, 1994 Service Tax	387,796
Financial Year 2017-18 Various Dates - Profession Tax Act, 1975 Professional Tax	283,938
Financial Year 2017-18 Various Dates	-
Show tax Show tax	759,828
Financial Year 2017-18 Various Dates	-
Employee State Insurance Act, 1948 Employee State Insurance Corporation	3,625
Financial Year 2017-18 Various Dates	-
Employee Provident Fund and Miscellaneous Provisions Act, 1952 Provident Fund	59,903
Financial Year 2017-18 Various Dates	-

(b) There are no dues in respect of income-tax, sales-tax, service tax, duty of customs, duty of excise and value added tax that have not been deposited with the appropriate authorities on account of any dispute.

## Textual information (9)

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

The Company has not defaulted in repayment of loans or borrowings to any bank or financial institution or government during the year. The Company did not have any outstanding debentures during the year

## Textual information (10)

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

The Company has not defaulted in repayment of loans or borrowings to any bank or financial institution or government during the year. The Company did not have any outstanding debentures during the year

## Textual information (11)

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

) In our opinion, all transactions with the related parties are in compliance with Section 188 of the Act, where applicable, and the requisite details have been disclosed in the financial statements, as required by the applicable Ind AS. Further, in our opinion, the Company is not required to constitute audit committee under Section 177 of the Act.

## Textual information (12)

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

Independent Auditor's Report

To the Members of Cinema Ventures Private Limited

Report on the Audit of the Financial Statements

Qualified Opinion

1. We have audited the accompanying financial statements of Cinema Ventures Private Limited ('the Company'), which comprise the Balance Sheet as at 31 March 2019, the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and a summary of the 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, except for the possible effects of the matters described in the Basis for Qualified Opinion section of our report, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including Indian Accounting Standards ('Ind AS') specified under section 133 of the Act, of the state of affairs of the Company as at 31 March 2019, and its loss (including other comprehensive income), its cash flows and the changes in equity for the year ended on that date.

Basis for Qualified Opinion

3. As described in Note 54 to the accompanying financial statements, the Company has not complied with the provisions of sections 92, 96, 129 and 137 of the Companies Act, 2013 with respect to conducting its Annual General Meeting ('AGM'), laying of its financial statements in such AGM and submission of financial statements and annual return with the Registrar of Companies for the year ended 31 March 2019 within prescribed time limits. Pending regularisation of the aforementioned defaults, the possible impact thereof on the accompanying financial statements is presently unascertainable.

4. As detailed in Note 53 to the accompanying financial statements, during the year ended 31 March 2019, Carnival Films Private Limited (the "holding company") has not allocated employee benefits expenses and rental charges incurred on behalf of the Company appropriately. This has resulted in understatement of employee benefits expenses Rs. 601.08 lakhs and rent expense by Rs. 21.34 lakhs in the financial statements for the year ended 31 March 2019.

5. We conducted our audit in accordance with the Standards on Auditing 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 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 ('ICAI') 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 qualified opinion.

#### Material Uncertainty Related to Going Concern

6. We draw attention to Note 56 to the accompanying financial statements, which indicate that the Company has incurred a net loss of Rs. 11,781.39 lakhs during the year ended 31 March 2019 and, as of that date, it has accumulated losses amounting to Rs. 59,555.40 lakhs, resulting in erosion of its networth. Further Company's current liabilities exceed its current assets by Rs. 70,419.34 lakhs. These conditions along with other matters as set forth in the aforesaid note indicates the existence of a material uncertainty that cast significant doubt about the Company's ability to continue as a going concern. However, basis the financial support committed by the Asian Business Connections Private Limited ('the ultimate holding company'), management is of the view that the use of going concern basis of accounting is appropriate for preparation of the accompanying financial statements. Our opinion is not modified in respect of this matter.

#### Emphasis of Matter

7. We draw attention to Note 57 to the accompanying financial statements which describes the impact of COVID -19 outbreak on the Company's current and future operations. The Company's operations have been impacted since March 2020 due to shutdown of all cinema halls following nationwide lockdown by the Government of India in view of COVID-19. Our opinion is not modified in respect of this matter.

#### Information other than the Financial Statements and Auditor's Report thereon

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

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

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

The directors report is not made available to us at the date of this auditor's report. We have nothing to report in this regard.

#### Responsibilities of Management for the Financial Statements

9. The accompanying financial statements have been approved by the Company's Board of Directors. 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 financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Ind AS 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.

10. 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.

11. Those Board of Directors is also responsible for overseeing the Company's financial reporting process.

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

12. 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 Standards on Auditing 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.

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

i½ 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;

i½ 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;

i½ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;

i½ 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;

i½ 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.

14. 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.

#### Other Matter

15. The Company had prepared separate set of statutory financial statements for the year ended 31 March 2018 and 31 March 2017, in accordance with accounting standards prescribed under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended), on which we issued auditors reports to the members of the Company date 30 September 2018 and 30 September 2017, respectively. These financial statements have been adjusted for the differences in the accounting principles adopted by the Company on transition to Ind As, which have also been audited by us. Our opinion is not modified in respect of this matter

#### Report on Other Legal and Regulatory Requirements

16. Based on our audit, we report that the provisions of section 197 read with Schedule V to the Act are not applicable to the Company since the Company is not a public company as defined under section 2(71) of the Act. Accordingly, reporting under section 197(16) is not applicable.

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

18. Further to our comments in Annexure I, as required by section 143(3) of the Act, based on our audit, we report, to the extent applicable, that:

a) we have sought and except for the possible effects of the matters described in the Basis for Qualified Opinion section, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit of the accompanying financial statements;

- b) except for the possible effects of the matters described in the Basis for Qualified Opinion section, 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 financial statements dealt with by this report are in agreement with the books of account;
- d) except for the possible effects of the matters described in the Basis for Qualified Opinion section, in our opinion, the aforesaid financial statements comply with Ind AS specified under section 133 of the Act;
- e) the matters described in paragraph 3, 4, 6 and 7 under the Basis for Qualified Opinion section, Material uncertainty related to Going concern section and Emphasis of Matter section, in our opinion, may have an adverse effect on the functioning of the Company;
- f) on the basis of the written representations received from the directors and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2019 from being appointed as a director in terms of section 164(2) of the Act;
- g) the qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion section;
- h) we have also audited the internal financial controls with reference to financial statements of the Company as on 31 March 2019 in conjunction with our audit of the financial statements of the Company for the year ended on that date and our report dated 8 July 2020 as per Annexure II expressed modified opinion; and
- i) 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 (as amended), in our opinion and to the best of our information and according to the explanations given to us:
- i. the Company, as detailed in Note 36 to the financial statements, has disclosed the impact of pending litigations on its financial position as at 31 March 2019;
  - ii. the Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses as at 31 March 2019;
  - 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 31 March 2019; and
  - iv. the disclosure requirements relating to holdings as well as dealings in specified bank notes were applicable for the period from 8 November 2016 to 30 December 2016, which are not relevant to these financial statements. Hence, reporting under this clause is not applicable.

For Walker Chandiok & Co LLP  
Chartered Accountants  
Firm's Registration No.: 001076N/N500013

Sudhir N. Pillai  
Partner  
Membership No.: 105782  
UDIN: XXXXXXXXX

Place: Mumbai  
Date: 8 July 2020



Annexure I

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, and to the best of our knowledge and belief, we report that:

(i) (a) The Company has not maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.

(b) The property, plant and equipment have not been physically verified by the management during the year and we are therefore unable to comment on the discrepancies, if any, which could have arisen on such verification. In our opinion, the frequency of verification of the property, plant and equipment is also not reasonable having regard to the size of the Company and nature of its assets.

(c) The Company does not hold any immovable property (in the nature of 'property, plant and equipment'). Accordingly, the provisions of clause 3(i) (c) of the Order are not applicable.

(ii) In our opinion, the management has conducted physical verification of inventory at reasonable intervals during the year and no material discrepancies between physical inventory and book records were noticed on physical verification.

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

(iv) In our opinion, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of loans, investments, guarantees and security.

(v) In our opinion, the directives issued by the Reserve Bank of India, the provisions of Sections 73 to 76 and other relevant provision of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended), as applicable, have been complied with in respect of the deposits accepted, except for advances received from individuals outstanding for more than twelve months. According to the information and explanations given to us, no order has been passed by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any Court or any other Tribunal, in this regard.

(vi) The Central Government has not specified maintenance of cost records under sub- section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.

(vii) (a) Undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues, as applicable, have not been regularly deposited to the appropriate authorities and there have been significant delays in a large number of cases. Undisputed amounts payable in respect thereof, which were outstanding at the year-end for a period of more than six months from the date they became payable are as follows:

Statement of arrears of statutory dues outstanding for more than six months

Name of the statute  
 Nature of the dues  
 Amount (?)  
 Period to which the amount relates  
 Due Date  
 Date of Payment  
 Remarks, if any  
 The Income Tax Act, 1961  
 Tax deducted at source

Tax collected at source

Tax collected at source 18,466,415

671,651

24,960 Financial Year 2017-18  
 Financial Year 2017-18  
 Financial Year 2018-19  
 Various Dates

Various Dates

Various Dates -

The Uttar Pradesh Value Added Tax Act, 2008  
 Value Added Tax 414,020

Financial Year 2017-18 Various Dates -

The Telangana Value Added Tax Act, 2005  
 Value Added Tax 407,523

Financial Year 2017-18 Various Dates -

The Maharashtra Value Added Tax Act, 2002 Value Added Tax 57,828

Financial Year 2017-18 Various Dates -

The Karnataka Value Added Tax Act, 2008  
 Value Added Tax 36,288

Financial Year 2017-18 Various Dates -

The Gujarat Value Added Tax Act, 2003  
 Value Added Tax 32,158

Financial Year 2017-18 Various Dates -

The Andhra Pradesh Value Added Tax Act, 2005  
 Value Added Tax 22,331

Financial Year 2017-18 Various Dates -

Finance Act, 1994 Service Tax  
 387,796

Financial Year 2017-18 Various Dates -

Profession Tax Act, 1975  
 Professional Tax

283,938

Financial Year 2017-18

Various Dates

-

Show tax Show tax

759,828 Financial Year 2017-18

Various Dates

-

Employee State Insurance Act, 1948

Employee State Insurance Corporation

3,625

Financial Year 2017-18

Various Dates

-

Employee Provident Fund and Miscellaneous Provisions Act, 1952

Provident Fund

59,903

Financial Year 2017-18

Various Dates

-

(b) There are no dues in respect of income-tax, sales-tax, service tax, duty of customs, duty of excise and value added tax that have not been deposited with the appropriate authorities on account of any dispute.

(viii) The Company has not defaulted in repayment of loans or borrowings to any bank or financial institution or government during the year. The Company did not have any outstanding debentures during the year.

(ix) The Company did not raise moneys by way of initial public offer or further public offer (including debt instruments). In our opinion, the term loans were applied for the purposes for which the loans were obtained.

(x) No fraud by the Company or on the Company by its officers or employees has been noticed or reported during the period covered by our audit.

(xi) The provisions of Section 197 of the Act read with Schedule V to the Act are not applicable to the Company since the Company is not a public company as defined under Section 2(71) of the Act. Accordingly, provisions of clause 3(xi) of the Order are not applicable.

(xii) In our opinion, the Company is not a Nidhi Company. Accordingly, provisions of clause 3(xii) of the Order are not applicable.

(xiii) In our opinion, all transactions with the related parties are in compliance with Section 188 of the Act, where applicable, and the requisite details have been disclosed in the financial statements, as required by the applicable Ind AS. Further, in our opinion, the Company is not required to constitute audit committee under Section 177 of the Act.

(xiv) During the year, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures.

(xv) In our opinion, the Company has not entered into any non-cash transactions with the directors or persons connected with them covered under Section 192 of the Act.

(xvi) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.

For Walker Chandiok & Co LLP  
Chartered Accountants  
Firm's Registration No.: 001076N/N500013

Sudhir N. Pillai  
Partner  
Membership No.: 105782  
UDIN:

Place: Mumbai  
Date: 8 July 2020

## Annexure II

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

1. In conjunction with our audit of the financial statements of Cinema Ventures Private Limited ('the Company') as at and for the year ended 31 March 2019, we have audited the internal financial controls with reference to financial statements of the Company as at that date.

Responsibilities of Management and Those Charged with Governance for Internal Financial Controls

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

#### Auditor's Responsibility for the Audit of the Internal Financial Controls with Reference to Financial Statements

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 Standards on Auditing issued by the ICAI prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to financial statements, and the Guidance Note 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 were established and maintained and if such controls operated effectively in all material respects.

4. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements includes obtaining an understanding of such internal financial controls, 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 qualified audit opinion on the Company's internal financial controls 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 include those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that 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 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.

#### Basis of Qualified Opinion

8. According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified in the operating effectiveness of the Company's internal financial controls with reference to financial statements as at 31 March 2019:

a) The Company's internal financial controls system with respect to provisioning for expected credit loss of trade receivables and impairment of other advances in accordance with Ind AS 109 'Financial instruments', were not operating effectively, which could potentially result in material misstatement of trade receivables, advances to suppliers, impairment losses and its consequential impact on corresponding earnings and reserves

and surplus and related disclosures in the financial statements.

b) The Company's internal control system over accrual of rent expense and employee cost in accordance with Ind AS 37 - Provisions, Contingent Liabilities and Contingent Assets, were not operating effectively, which could potentially result in material misstatement of the Company's rent expense, employee cost and its consequential impact on the earnings, reserves and related disclosures in the financial statements.

c) The Company's internal control system over accrual of rental income for assets given for use to Holding Company, were not operating effectively, which could potentially result in material misstatement in the rent income, dues from Holding Company and its consequential impact on the earnings, reserves and related disclosures in the financial statements.

d) The Company's internal control system towards financial reporting process with respect to preparation, review and approval of the financial statements for ensuring compliance with the requirements of the applicable accounting standards and Schedule III of the Act, were not operating effectively which could potentially result in non-compliance with classification and disclosure requirements, in the financial statements.

9. A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial controls with reference to financial statements, such that there is a reasonable possibility that a material misstatement of the Company's annual financial statements will not be prevented or detected on a timely basis.

#### Qualified Opinion

10. In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to financial statements as at 31 March 2019, based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI, and except for the possible effects of the material weakness described above, on the achievement of the objectives of the control criteria, the Company's internal financial controls with reference to financial statements were operating effectively as at 31 March 2019.

11. We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the financial statements of the Company as at and for the year ended 31 March 2019, and the material weakness as mention in paragraph 8(b) has affected our opinion on the financial statements of the Company and we have issued a qualified opinion on the financial statements.

For Walker Chandiok & Co LLP  
Chartered Accountants  
Firm's Registration No.: 001076N/N500013

Sudhir N. Pillai  
Partner  
Membership No.: 105782  
UDIN: XXXXXXXXX

Place: Mumbai  
Date: 8 July 2020

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

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

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

**[110000] Balance sheet**

Unless otherwise specified, all monetary values are in 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	19,401.3	20,109.46	28,038.4
Capital work-in-progress	0	34.81	
Investment property	0	0	
Goodwill	0	0	
Other intangible assets	16,973.3	17,033.08	17,036.39
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Trade receivables, non-current	0	0	
Loans, non-current	2,654.67	2,729.17	
Other non-current financial assets	40.32	49.57	
Total non-current financial assets	2,694.99	2,778.74	
Deferred tax assets (net)	(A) 0	0	
Other non-current assets	2,380.07	2,954.1	
Total non-current assets	41,449.66	42,910.19	
Current assets [Abstract]			
Inventories	274.85	246.04	
Current financial assets [Abstract]			
Current investments	0	2,803.2	
Trade receivables, current	2,879.09	7,882.71	
Cash and cash equivalents	321.76	533.52	
Bank balance other than cash and cash equivalents	(B) 675.61	(C) 626.07	
Loans, current	538.23	897.04	
Other current financial assets	3,960.82	2,772.83	
Total current financial assets	8,375.51	15,515.37	
Current tax assets	-0.01	-0.01	
Other current assets	419.1	409.44	
Total current assets	9,069.45	16,170.84	
Total assets	50,519.11	59,081.03	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	186	186	186
Other equity	-59,575.65	-47,652.23	
Total equity attributable to owners of parent	-59,389.65	-47,466.23	
Non controlling interest	0	0	
Total equity	-59,389.65	-47,466.23	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	30,419.97	28,773.17	
Total non-current financial liabilities	30,419.97	28,773.17	
Provisions, non-current	0	0	
Total non-current liabilities	30,419.97	28,773.17	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	
Trade payables, current	(D) 2,703.95	3,620.63	
Other current financial liabilities	75,053.32	72,602.68	
Total current financial liabilities	77,757.27	76,223.31	
Other current liabilities	1,660.51	1,491.11	
Provisions, current	71.01	59.67	
Total current liabilities	79,488.79	77,774.09	
Total liabilities	1,09,908.76	1,06,547.26	

Total equity and liabilities	50,519.11	59,081.03
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**Footnotes**

- (A)  
(B)  
(C)  
(D)

**[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] -633.41	[INR/shares] -778.48
Total basic earnings (loss) per share	[INR/shares] -633.41	[INR/shares] -778.48
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -633.41	[INR/shares] -778.48
Total diluted earnings (loss) per share	[INR/shares] -633.41	[INR/shares] -778.48



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	32,162.49	34,224.53
Other income	865.46	3,568.8
Total income	33,027.95	37,793.33
Expenses [Abstract]		
Cost of materials consumed	1,778.99	1,594.84
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	1,278.37	2,534.93
Finance costs	7,018.95	7,290.78
Depreciation, depletion and amortisation expense	4,357.93	4,823.63
Other expenses	30,375.1	36,028.86
Total expenses	44,809.34	52,273.04
Profit before exceptional items and tax	-11,781.39	-14,479.71
Total profit before tax	-11,781.39	-14,479.71
Tax expense [Abstract]		
Deferred tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-11,781.39	-14,479.71
Total profit (loss) for period	-11,781.39	-14,479.71
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Total other comprehensive income	2.28	-22.53
Total comprehensive income	-11,779.11	-14,502.24
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	Yes	Yes
Other comprehensive income before tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, before tax, others	2.28	-22.53
Other comprehensive income that will not be reclassified to profit or loss, before tax	2.28	-22.53
Total other comprehensive income, before tax	2.28	-22.53
Total other comprehensive income	2.28	-22.53
Total comprehensive income	-11,779.11	-14,502.24
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		

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

..(1)

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

Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Axis]	others	
	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, before tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, before tax, others	others	others
Other comprehensive income that will not be reclassified to profit or loss, before tax, others	2.28	-22.53

**Other comprehensive income that will be reclassified to profit or loss, before tax, others [Table]**

..(1)

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

Other comprehensive income that will be reclassified to profit or loss, before tax, others [Axis]	others	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Other comprehensive income that will be reclassified to profit or loss, before tax, others [Abstract]		
Other comprehensive income that will be reclassified to profit or loss, before tax, others [Line items]		
Description of other comprehensive income that will be reclassified to profit or loss, before tax, others	others	others
Other comprehensive income that will be reclassified to profit or loss, before tax, others	2.28	-22.53

**[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	-11,781.39	-14,479.71		-11,781.39
Changes in comprehensive income components	0	0		0
Total comprehensive income	-11,781.39	-14,479.71		-11,781.39
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0	0		0
Securities premium adjusted writing off preliminary expenses	0	0		0
Securities premium adjusted writing off discount expenses issue shares debentures	0	0		0
Securities premium adjusted premium payable redemption preference shares debentures	0	0		0
Securities premium adjusted purchase own shares other securities under section 68	0	0		0
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		0
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Equity dividend tax appropriation	0	0		0
Other appropriations	0	0		0
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Appropriation towards bonus shares	0	0		0
Increase (decrease) through other contributions by owners, equity	0	0		0
Increase (decrease) through other distributions to owners, equity	0	0		0

Increase (decrease) through other changes, equity	0	0		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0		0
Other changes in equity, others	-142.03	-170.4		-142.03
Total other changes in equity	-142.03	-170.4		-142.03
Total increase (decrease) in equity	-11,923.42	-14,650.11		-11,923.42
Other equity at end of period	-59,575.65	-47,652.23	-33,002.12	-59,575.65

## 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	-14,479.71		-11,781.39	-14,479.71
Changes in comprehensive income components	0		0	0
Total comprehensive income	-14,479.71		-11,781.39	-14,479.71
Other changes in equity [Abstract]				
Other additions to reserves	0			
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0			
Securities premium adjusted writing off preliminary expenses	0			
Securities premium adjusted writing off discount expenses issue shares debentures	0			
Securities premium adjusted premium payable redemption preference shares debentures	0			
Securities premium adjusted purchase own shares other securities under section 68	0			
Other utilisation of securities premium if permitted	0		0	0
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0		0	0
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		0	0
Final special dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Equity dividend tax appropriation	0		0	0
Other appropriations	0		0	0
Transfer to Retained earnings	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Appropriation towards bonus shares	0		0	0
Increase (decrease) through other contributions by owners, equity	0		0	0
Increase (decrease) through other distributions to owners, equity	0		0	0
Increase (decrease) through other changes, equity	0		0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0		0	0
Other changes in equity, others	-170.4		-144.31	-147.87
Total other changes in equity	-170.4		-144.31	-147.87
Total increase (decrease) in equity	-14,650.11		-11,925.7	-14,627.58

Other equity at end of period	-47,652.23	-33,002.12	-59,555.4	-47,629.7
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**Statement of changes in equity [Table]**

..(3)

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

Components of equity [Axis]	Reserves [Member]	Retained earnings [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		-11,781.39	-14,479.71	
Changes in comprehensive income components		0	0	
Total comprehensive income		-11,781.39	-14,479.71	
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted		0	0	
Other deductions to reserves		0	0	
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation		0	0	
Interim special dividend appropriation		0	0	
Total interim dividend appropriation		0	0	
Final dividend appropriation [Abstract]				
Final equity dividend appropriation		0	0	
Final special dividend appropriation		0	0	
Total final dividend appropriation		0	0	
Total dividend appropriation		0	0	
Equity dividend tax appropriation		0	0	
Other appropriations		0	0	
Transfer to Retained earnings		0	0	
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Appropriation towards bonus shares		0	0	
Increase (decrease) through other contributions by owners, equity		0	0	
Increase (decrease) through other distributions to owners, equity		0	0	
Increase (decrease) through other changes, equity		0	0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity		0	0	
Other changes in equity, others		-144.31	-147.87	
Total other changes in equity		-144.31	-147.87	
Total increase (decrease) in equity		-11,925.7	-14,627.58	
Other equity at end of period	-33,002.12	-59,555.4	-47,629.7	-33,002.12

## Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Other retained earning [Member]			Other equity components [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-11,781.39	-14,479.71		0
Changes in comprehensive income components	0	0		0
Total comprehensive income	-11,781.39	-14,479.71		0
Other changes in equity [Abstract]				
Other additions to reserves				0
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares				0
Securities premium adjusted writing off preliminary expenses				0
Securities premium adjusted writing off discount expenses issue shares debentures				0
Securities premium adjusted premium payable redemption preference shares debentures				0
Securities premium adjusted purchase own shares other securities under section 68				0
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		0
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Equity dividend tax appropriation	0	0		0
Other appropriations	0	0		0
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Appropriation towards bonus shares	0	0		0
Increase (decrease) through other contributions by owners, equity	0	0		0
Increase (decrease) through other distributions to owners, equity	0	0		0
Increase (decrease) through other changes, equity	0	0		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0		0
Other changes in equity, others	-144.31	-147.87		2.28
Total other changes in equity	-144.31	-147.87		2.28

Total increase (decrease) in equity	-11,925.7	-14,627.58		2.28
Other equity at end of period	-59,555.4	-47,629.7	-33,002.12	-20.25



## Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Other equity components [Member]		Other comprehensive income, others [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Changes in comprehensive income components	0		0	0
Total comprehensive income	0		0	0
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0		0	0
Securities premium adjusted writing off preliminary expenses	0		0	0
Securities premium adjusted writing off discount expenses issue shares debentures	0		0	0
Securities premium adjusted premium payable redemption preference shares debentures	0		0	0
Securities premium adjusted purchase own shares other securities under section 68	0		0	0
Other utilisation of securities premium if permitted	0		0	0
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0		0	0
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		0	0
Final special dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Equity dividend tax appropriation	0		0	0
Other appropriations	0		0	0
Transfer to Retained earnings	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Appropriation towards bonus shares	0		0	0
Increase (decrease) through other contributions by owners, equity	0		0	0
Increase (decrease) through other distributions to owners, equity	0		0	0
Increase (decrease) through other changes, equity	0		0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0		0	0
Other changes in equity, others	-22.53		2.28	-22.53
Total other changes in equity	-22.53		2.28	-22.53
Total increase (decrease) in equity	-22.53		2.28	-22.53

Other equity at end of period	-22.53	0	-20.25	-22.53
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**Statement of changes in equity [Table]**

..(6)

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

Components of equity [Axis]	Other comprehensive income, others [Member]
	31/03/2017
Other equity [Abstract]	
Statement of changes in equity [Line items]	
Equity [Abstract]	
Changes in equity [Abstract]	
Other equity at end of period	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	-11,781.39	-14,479.71	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	6,828.39	7,125.84	
Adjustments for decrease (increase) in inventories	-28.81	83.4	
Adjustments for decrease (increase) in trade receivables, current	3,939.47	-3,412.62	
Adjustments for decrease (increase) in other current assets	-154.71	-52.73	
Adjustments for other financial assets, current	-1,212.93	-1,004.17	
Adjustments for increase (decrease) in trade payables, current	-418.07	4,142.1	
Adjustments for increase (decrease) in other current liabilities	441.9	176.19	
Adjustments for depreciation and amortisation expense	9,400.75	9,866.45	
Adjustments for other financial liabilities, current	6,010.8	36,062.95	
Adjustments for dividend income	0	119.68	
Other adjustments to reconcile profit (loss)	(A) -2,892.95	-3,459.63	
Total adjustments for reconcile profit (loss)	21,913.84	49,408.1	
Net cash flows from (used in) operations	10,132.45	34,928.39	
Income taxes paid (refund)	123.2	44.09	
Net cash flows from (used in) operating activities	10,009.25	34,884.3	
Cash flows from used in investing activities [Abstract]			
Purchase of intangible assets	0.86	51.76	
Dividends received	0	119.68	
Interest received	(B) 81.39	(C) 98.1	
Other inflows (outflows) of cash	-481.72	(D) -3,916.49	
Net cash flows from (used in) investing activities	-401.19	-3,750.47	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	2,688	21,611.78	
Interest paid	6,062.57	6,990.81	
Other inflows (outflows) of cash	-6,445.25	-47,188.95	
Net cash flows from (used in) financing activities	-9,819.82	-32,567.98	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-211.76	-1,434.15	
Net increase (decrease) in cash and cash equivalents	-211.76	-1,434.15	
Cash and cash equivalents cash flow statement at end of period	321.76	533.52	1,967.67

**Footnotes**

- (A)
- (B)
- (C)
- (D)

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

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of significant accounting policies [TextBlock]	Textual information (13) [See below]	as per foot note

## Textual information (13)

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

#### 1 Corporate information

"Cinema Ventures Private Limited was originally incorporated on 19 June 2012, which was a subsidiary company of Reliance MediaWorks Limited. The Company became a subsidiary of Carnival Films Private Limited with effect from 8 August 2015. The Ultimate Holding Company is Asian Business Connections Private Limited.

The Company has its registered office in Mumbai. The Company is primarily engaged in the business of exhibition of movies.

#### 2 Basis of preparation

(a) The financial statements ("Financial Statements") of the Company have been prepared in accordance with Companies (Indian Accounting Standards) ("Ind AS") prescribed under section 133 of the Companies Act, 2013 ("the Act") read with rule 3 of the IND AS and Companies (Indian Accounting Standards) (Amendments) Rules, 2016.

"For all periods up to and including the year ended 31 March 2018, the Company prepared its financial statements in accordance with accounting standards notified under the section 133 of the Companies Act 2013, as amended, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 ("Indian GAAP").

These financial statements are covered by Ind AS 101, First time adoption of Indian Accounting Standards, as they are part of the period covered by the Company's first Ind AS financial statements for the year ending 31 March 2019.

The transition was carried out from the accounting principles generally accepted in India (Indian GAAP) which is considered as Previous GAAP as defined in Ind AS 101. An explanation on how the transition to Ind AS has impacted the Company's equity and profits is provided in note 44. The preparation of these financial statements resulted in changes to the accounting policies as compared to most recent annual financial statements prepared under Indian GAAP. Accounting policies have been applied consistently to all periods presented in the financial statements. They have also been applied in preparing the Ind AS opening Balance Sheet as at 1 April 2017 for the purpose of transition to Ind AS and as required by Ind AS 101. All the Ind AS impact as on the date of transition i.e. 1 April 2017 has been adjusted with Retained earnings."

The financial statements are presented in INR and all values are rounded to the nearest Lakhs (INR 00,000) upto two decimal places, except when otherwise indicated.

"The financial statements have been prepared on a historical cost basis, except for certain financial assets and financial liabilities that are measured at fair value (refer accounting policy on financial instruments) as required under relevant Ind AS.

The financial statements have been prepared on a going concern basis under the historical cost basis except for the following -

i) Certain financial assets and liabilities have been measured at fair value (refer accounting policy regarding financial instruments); and

ii) Defined benefit plans - measured using actuarial valuation."

#### (b) Use of estimates

The preparation of financial statements in conformity with Ind AS requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected. In particular, information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognised in the standalone financial statements is included in the following notes:

##### "(i) Income tax:

Significant judgments are involved in determining the provision for income tax, including the amount expected to be paid or recovered in connection with uncertain tax positions."

##### "(ii) Defined benefit plans:

The cost of the defined benefit plans and the present value of the defined benefit obligations are based on actuarial valuation using the projected unit credit method. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date."

##### "(iii) Property, plant and equipment:

Property, plant and equipment (PPE) represent a significant proportion of the asset base of the Company. The change in respect of periodic depreciation is derived after determining an estimate of the PPE's expected useful life and the expected residual value at the end of its life. Depreciation of PPE is calculated on written down value method over the useful life estimated by the management, based on technical evaluation or those prescribed under schedule II of the Act, whichever is higher."

##### "(v) Deferred taxes:

Deferred tax is recorded on temporary differences between the tax bases of assets and liabilities and their carrying amounts, at the rates that have been enacted or substantively enacted at the reporting date. The ultimate realisation of deferred tax assets is dependent upon the generation of future taxable profits during the periods in which those temporary differences and tax loss carry forwards become deductible. The Company considers the expected reversal of deferred tax liabilities and projected future taxable income in making this assessment. The amount of the deferred tax assets considered realisable, however, could be reduced in the near term if estimates of future taxable income during the carry forward period are reduced. "

"(vi) Provisions:

Provisions are recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions (excluding defined benefit plan and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle obligation at the balance sheet date. These are reviewed at each balance sheet date adjusted to reflect the current best estimates."

"(vii) Fair value measurements:

Management applies valuation techniques to determine the fair value of financial instruments and certain property, plant and equipment where active market quotes are not available. This involves developing estimates and assumptions consistent with how market participants would price the instrument."

"(viii) Impairment of assets:

Management applies valuation techniques to determine the fair value of financial instruments and certain property, plant and equipment where active market quotes are not available. This involves developing estimates and assumptions consistent with how market participants would price the instrument."

### 3 Summary of significant accounting policies

#### (a) Current versus non-current classification

"The Company presents assets and liabilities in the balance sheet based on current/ non-current classification as per Company's operating cycle and other criteria as set out in Schedule III to the Act. An asset is treated as current when it is:

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

All other assets are classified as non-current."

"A liability is current when:

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

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

The operating cycle is the time between the acquisition of assets and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

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

(i) On transition to Ind AS, the Company has elected to continue with the carrying value of all of its property, plant and equipment progress recognised as at 1 April 2017 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment and capital work-in-progress .

Property, plant and equipment are stated at cost less accumulated depreciation and impairment losses, if any. The cost of property, plant and equipment includes interest on borrowings attributable to acquisition of qualifying assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Subsequent expenditure relating to property, plant and equipment is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance. All repair and maintenance are charged to statement of profit and loss during the reporting period in which they are incurred.

The costs of property, plant and equipment not ready for their intended use before such date are disclosed under capital work-in-progress.

Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of lease, whichever is lower.

Depreciation on other property, plant and equipment is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013.

Following are the useful lives of the different categories of the asset:

Particulars	Estimated useful life of the asset
Plant and equipments - Head Office	15 years
Plant and equipments - Cinemas	13 years
Furniture and Fixtures- Head Office	10 years
Furniture and Fixtures- Cinemas	8 years
Office Equipment's	5 years
Computers- Servers	6 years
Computers- Hardware	3 years

Leasehold Improvements Lower of, the unexpired period of lease and 10 years

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

Gains or losses arising from de-recognition of a tangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit and loss when the asset is derecognised.

(ii) Intangible assets

Intangible assets are amortised over their useful life, as determined by the management.

Following are the useful lives of the different categories of the asset:

Particulars Estimated useful life of the asset

Website 10 years

Computers- Software 5 years

The residual values, useful lives and methods of amortisation of intangible assets are reviewed at each financial year end and adjusted prospectively, if appropriate.

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

(iv) Capital work-in-progress

The costs of property, plant and equipment not ready for their intended use before such date are disclosed under capital work-in-progress.

(c) Impairment of non-financial assets

"For all non-financial assets, the Company assesses whether there are indicators of impairment. If such an indicator exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any. Where the asset does not generate cash flows that are independent from other assets, the Company estimates the recoverable amount of the cash-generating unit (CGU) to which the asset belongs.

The recoverable amount for an asset or CGU is the higher of its value in use and fair value less costs of disposal. If the recoverable amount of an asset or CGU is estimated to be less than its carrying amount the asset is considered impaired and the carrying amount of the asset or CGU is reduced to its recoverable amount. An impairment loss is recognised immediately in the statement of profit and loss.

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

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

An assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or CGU's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's or CGU's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the statement of profit or loss.

#### (d) Leases

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

A lease is classified at the inception date as a finance lease or an operating lease. A lease that transfers substantially all the risks and rewards incidental to ownership to the Company is classified as a finance lease. All other leases are operating lease.

##### "Finance leases as a lessee:

Finance leases, which effectively transfer to the Company substantially all the risks and benefits incidental to ownership of the leased item, are capitalized at the inception of the lease term at the lower of the fair value of the leased property and present value of minimum lease payments. Lease payments are apportioned between the finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised as finance costs in the statement of profit and loss."

A leased asset is depreciated on a straight-line basis over the useful life of the asset.

##### "Operating leases as a lessee:

Lease rentals are recognised as expense or income on a straight line basis with reference to lease terms and other considerations except where-

- (i) Another systematic basis is more representative of the time pattern of the benefit derived from the asset taken or given on lease.; or
- (ii) The payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases."

##### "Operating leases as a lessor:

Lease income from operating leases is recognised in income on a straight-line basis over the lease term, unless either:

- (i) another systematic basis is more representative of the time pattern in which use benefit derived from the leased asset is diminished, even if the payments to the lessors are not on that basis;

or

- (ii) The payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases."

#### (e) Revenue recognition

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

The following specific recognition criteria must also be met before revenue is recognised."

##### (i) Revenue from sale of tickets

Revenue from sale of tickets is recognised as and when the movie is exhibited. Income is net of refunds, complimentary sales and entertainment tax collected on sale of tickets.

##### (ii) Revenue from sale of food and beverages

Revenue from sale of food and beverages is recognised upon delivery to customers and is net of taxes, refund, discounts and complimentary sales.

(iii) Revenue from advertisement income

Advertisement income is recognised as and when advertisements are displayed at the cinema hall and are net of service tax / goods and service tax.

(iv) Revenue from rent

Revenue from rent is recognised based upon the agreement, on a time proportion basis for the period the property space has been let out to the extent it is certain that the same has been realised or is realisable.

(v) Revenue from interest income

Interest income for all debt instruments is recognised using the effective interest rate method. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of a financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses.

(vi) Revenue from web portal subscription

Income from web portal subscription is accrued whenever the customer books the box office ticket through internet booking site.

(vii) Refund of entertainment tax

Refund of entertainment tax is recognised as income only if the claim of refund of entertainment tax is admitted by the entertainment tax authority of respective State Government.

(viii) Dividend income

Dividend income is recognised when right to receive the dividend is established.



## (f) Taxes on income

## Current tax

"Provision for current tax is made as per the provisions of the Income Tax Act, 1961.

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

Current income tax relating to items recognised outside statement of profit and loss is recognised either in other comprehensive income or in equity. Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate. Minimum Alternate Tax (MAT) paid in accordance with the Tax Laws, which give future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the company."

## Deferred tax

Deferred tax assets and liabilities are recognised for the future tax consequences attributable to timing differences between the financial statements carrying amounts of existing assets and liabilities and their respective tax basis. Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets are recognised only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. If the Company has unabsorbed depreciation or carry forward losses under taxation laws, deferred tax assets are recognised only if there is a virtual certainty supported by convincing evidence that such deferred tax assets can be realised against future taxable profits.

At each balance sheet date the Company re-assesses unrecognised deferred tax assets. It recognises unrecognised deferred tax assets to the extent that it has become reasonably certain or virtually certain, as the case may be that sufficient future taxable income will be available against which such deferred tax assets can be realised.

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

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.  
(This place is left blank intentionally)

## (g) Employee benefits

## A. Long - term employee benefits

## (i) Defined contribution plan - provident fund

Provident fund benefit is a defined contribution plan under which the Company recognises contribution payable to the provident fund scheme established under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 as expenditure, when an employee renders the related service. The Company has no legal or constructive obligations other than the contribution payable to the provident fund.

## (ii) Defined benefit plan - Gratuity plan

Gratuity is a post-employment benefit defined under the Payment of Gratuity Act, 1972 and is in the nature of a defined benefit plan. The defined benefit/obligation is calculated at or near the reporting date by an independent actuary using the projected unit credit method. The liability recognised in the financial statements in respect of gratuity is the present value of the defined benefit obligation at the reporting date, together with adjustments for unrecognised actuarial gains or losses and past service costs. Past service cost is recognised immediately to the extent that the benefits are already vested and otherwise is amortised on a straight-line basis over the average period until the benefits become vested. Actuarial gains and losses arising from past experience and changes in actuarial assumptions are credited or charged to the statement of OCI in the year in which such gains or losses are determined.

(iii) The employees are covered under the gratuity cum life assurance scheme with the Life Insurance Corporation of India ('LIC'). Gratuity is a post-employment benefit and is in the nature of a defined benefit plan. The liability recognised in the financial statements in respect of gratuity is the present value of the defined benefit obligation at the reporting date, together with adjustments for unrecognised actuarial gains or losses and past service costs. Past service cost is recognised immediately to the extent that the benefits are already vested and otherwise is amortised on a straight-line basis over the average period until the benefits become vested. Actuarial gains and losses arising from past experience and changes in actuarial assumptions are credited or charged to the statement of OCI in the year in which such gains or losses are determined.

(iv) Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in measurement of net interest on the net defined benefit liability), are recognised immediately in the balance sheet with a corresponding debit or credit to retained earnings through OCI in the period in which they occur. Remeasurements are not reclassified to profit and loss in subsequent periods

## B. Short-term employee benefits

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees is recognised in the year during which the employee rendered the services. These benefits comprise performance incentives.

## (h) Financial instruments

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

**Financial assets**

**Initial recognition and measurement**

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

**Subsequent measurement**

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

- Debt instruments at amortised cost

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

#### Debt instruments at amortised cost

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

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

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

#### "Debt instrument at FVTOCI

A 'debt instrument' is classified as at the

FVTOCI if both of the following criteria are met:

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

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

The Company does not have any debt instruments classified in FVOCI category."

#### "Debt instrument at FVTPL

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

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

The Company does not have any debt instruments classified in FVTPL category."

#### Derecognition

"A financial asset (or, where applicable, a part of a financial asset or part of a Company of similar financial assets) is primarily derecognised (i.e. removed from the Company's balance sheet) when:

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

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

#### Impairment of financial assets

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

1. Financial assets that are debt instruments, and are measured at amortized cost e.g., loans, investments, deposits, trade receivables and bank balance;
2. Trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 11 and Ind AS 18; The Company impairs its trade receivables basis past experience and trend. Other financial asset, are impaired on case to case basis."

#### Financial liabilities

"The Company's financial liabilities include trade and other payables and employee related liabilities.

At the time of initial recognition, financial liabilities are classified as financial liabilities at fair value through profit or loss, loans and borrowings or trade and other payables (payables).

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

"

#### Derecognition

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

#### Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the assets and settle the liabilities simultaneously.

#### (i) Borrowing costs

General and specific borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Qualifying assets are assets that necessarily take a substantial period of time to get ready for their intended use or sale. Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation. Other borrowing costs are expensed in the period in which they are incurred.

#### (j) Finance costs

Finance costs comprise interest cost and other costs on borrowings. Borrowing costs that are not directly attributable to a qualifying asset are recognised in the statement of profit and loss using the effective interest method.

(This place is left blank intentionally)

#### (k) Provisions and contingent liabilities and contingent assets

##### Provisions

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on management estimate of the amount required to settle the obligation at the date of the balance sheet. These are reviewed at each balance sheet date and adjusted to reflect the current management estimates. Contingent liabilities are disclosed in respect of possible obligations that arise from past events, whose existence would be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are not recognised in the financial statements. However, it is disclosed only when an inflow of economic benefits is probable.

##### Contingencies

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

#### (l) Inventories

Inventories are valued at lower of cost and net realisable value. Cost of inventories comprises cost of purchase and other costs incurred in bringing the inventories to their present condition and location. Trade discount and other similar items are deducted in determining the cost of purchase. Cost is determined on first-in-first-out basis.

Projector lamps are stated at cost. In case of defective and obsolete items, due allowance is estimated and provided for, wherever necessary. Cost is determined on first-in-first-out basis.

#### (m) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits, together with other short-term, highly liquid investments (original maturity less than 3 months) that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

## (n) Earnings/Losses per share

"Basic Earnings / Losses per share amounts are calculated by dividing the profit for the year attributable to equity holders by the weighted average number of equity shares outstanding during the year.

Diluted Earnings / Losses per share amounts are calculated by dividing the profit attributable to equity holders by the weighted average number of equity shares outstanding during the year plus the weighted average number of equity shares that would be issued on conversion of all the dilutive potential equity shares into equity shares.

## (o) "

## Foreign currency transactions and translations"

## "Functional and Presentation currency

Items included in the financial statements of the Company are measured using the currency of the primary economic environment in which the Company operates (the functional currency). The financial statements are presented in Indian Rupees (INR), which is the Company's functional and presentation currency.

## Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are recognised in profit or loss. All foreign exchange gains and losses are presented in the statement of profit and loss on a net basis."

Note 34 - Employee benefits expense

## a) Defined contribution plan - Provident fund

"The Company makes contribution towards provident fund to a defined contribution retirement benefit plan for qualifying employees. The Company's contribution to the Employees Provident Fund is deposited with the Regional Provident Fund Commissioner. Under the Scheme, the Company is required to contribute a specified percentage of payroll cost to the retirement benefit scheme to fund the benefits.

The Company recognised Rs. 54.57 lakhs (31 March 2018 - Rs. 86.74 lakhs) for provident fund contribution in the statement of profit and loss. The contribution payable to the plan by the Company is at the rate specified in rules to the scheme."

## b) Defined benefit plan - Gratuity plan

"The Company's employees are covered under the group gratuity cum life insurance scheme with the Life Insurance Corporation of India (LIC). Gratuity is a post employment benefit and is in the nature of a defined benefit plan. The liability recognised in the balance sheet in respect of gratuity is the present value of the defined benefit /obligation at the balance sheet date less the fair value of plan assets, together with the adjustments for unrecognised actuarial gains or losses and past service costs. The defined benefit / obligation are calculated at or near the balance sheet date by an independent actuary using the projected unit credit method.

The Company has a defined benefit gratuity plan. Every employee who has completed continuous services of five years or more gets a gratuity on death or resignation or retirement at 15 days salary (last drawn salary) for each completed year of service.

The following tables set out the status of the gratuity plan and amounts recognised in the Company's financial statements as at 31 March 2019, 31 March 2018 and 1 April 2017.

## i) Change in the present value of the defined benefit obligation Rs. in lakhs

"As at			
31 March 2019" "As at			
31 March 2018" "As at			
1 April 2017"			
Present value of obligation as at the beginning of the year	122.94	105.89	75.98
Interest cost	9.48	7.78	6.08
Current service cost	14.20	18.02	17.80
Benefits paid	(29.91)	(32.40)	(31.77)
Received from LIC but not paid to staff	(1.71)	-	-
Received from LIC but not payable to staff	(0.44)	-	-
Total actuarial (gain)/loss on obligation	0.29	23.65	37.80
Present value of obligation as at the end of the year	114.85	122.94	105.89

## ii) Amount recognised in the balance sheet Rs. in lakhs

"As at			
31 March 2019" "As at			
31 March 2018" "As at			
1 April 2017"			
Fair value of plan asset	43.84	63.27	33.39
Defined benefit obligation	(114.85)	(122.94)	(105.89)
Planned asset/(liability) to be recognised in the balance sheet	(71.01)	(59.67)	(72.50)

## iii) Amount recognised in the statement of profit and loss

Rs. in lakhs			
"Year ended			
31 March 2019" "Year ended			
31 March 2018"			
Current service cost	14.20	18.02	
Interest cost	9.48	7.78	
Expected return on plan asset	(4.88)	(2.46)	
Expense recognised in the statement of profit and loss	18.80	23.34	

## iv) Bifurcation of actuarial (gain)/loss on obligation

Rs. in lakhs			
"Year ended			
31 March 2019" "Year ended			
31 March 2018" "As at			
1 April 2017"			
Actuarial (gain)/loss for the year on projected benefit obligation			
- Actuarial (gain)/loss on arising from change in demographic assumption	-	-	(2.77)
- Actuarial (gain)/loss on arising from change in financial assumption	0.85	(7.04)	9.73
- Actuarial (gain)/loss on arising from experience adjustment	(0.56)	30.69	30.84
Actuarial (gain)/loss for the year on asset	2.20	0.18	0.94
Total actuarial (gain)/loss	2.49	23.83	38.74

## v) Amount recognised in other comprehensive income

Rs. in lakhs			
"Year ended			
31 March 2019" "Year ended			
31 March 2018" "As at			
1 April 2017"			
Net cumulative unrecognised actuarial gain/(loss) opening			
Actuarial gain/(loss) for the year on projected benefit obligation	(0.29)	(23.65)	(37.80)
Actuarial gain/(loss) for the year on asset	(2.20)	(0.18)	(0.94)
Unrecognised actuarial gain/(loss) for the year	(2.49)	(23.83)	(38.74)

## vi) Change in fair value of plan asset

Rs. in lakhs			
"As at			
31 March 2019" "As at			
31 March 2018" "As at			
1 April 2017"			
Fair value of plan asset at the beginning of the year	63.27	33.39	4.26
Actual return on plan assets	2.68	2.57	0.33
Employers' contribution	9.95	60.00	61.50
Benefits paid	(29.91)	(32.39)	(31.77)
Received from LIC but not paid to staff	(1.71)	-	-
Received from LIC but not payable to staff	(0.44)	-	-
Actuarial loss	-	(0.30)	(0.93)
Fair value of plan asset as at the end of the year	43.84	63.27	33.39

## vii) Principal actuarial assumptions

"As at			
31 March 2019" "As at			
31 March 2018" "As at			
1 April 2017"			
i) Discount rate (p.a.)	7.66%	7.71%	7.35%
ii) Salary escalation rate (p.a.)	5.50%	5.50%	5.50%

## viii) Demographic assumptions

"As at			
31 March 2019" "As at			
31 March 2018" "As at			
1 April 2017"			
i) Retirement age	60 years	60 years	60 years
ii) Mortality rates inclusive of provision for disability	100%	Indian Assured Lives Mortality (2006-08)	
iii) Attrition at ages "Withdrawal			
Rate (%) "Withdrawal			
Rate (%) "Withdrawal			

## Rate (%)"

Up to 30 years	3.00	3.00	3.00
From 31 to 44 years	2.00	2.00	2.00
Above 44 years	1.00	1.00	1.00

These assumptions were developed by the management with the assistance of independent actuarial appraisers. Discount factors are determined close to each year end by reference to government bonds of relevant economic markets and that have terms to maturity approximating to the terms of the related obligation. Other assumptions are based on management's historical experience.

ix) A quantitative sensitivity analysis for significant assumption as at 31 March 2019, 31 March 2018 and 1 April 2017 are as shown below. The financial results are sensitive to the actuarial assumptions. The changes to the defined benefit obligations for increase and decrease of 0.50% from assumed salary escalation, withdrawal and discount rates are given below. The following table summarises the effects of changes in these actuarial assumptions on the defined benefit liability at 31 March 2019, 31 March 2018 and 1 April 2017.

As at 31 March 2019

Assumptions	Discount rate	Future salary increases			
Sensitivity level	0.50% increase	0.50% decrease	0.50% increase	0.50% decrease	
Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	
Impact on defined benefit obligation	(8.09)	8.94	9.09	(8.28)	

Sensitivities due to mortality and withdrawals are not material and hence impact of change due to these are not calculated

As at 31 March 2018

Assumptions	Discount rate	Future salary increases			
Sensitivity level	0.50% increase	0.50% decrease	0.50% increase	0.50% decrease	
Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	
Impact on defined benefit obligation	(8.95)	9.93	10.10	(9.17)	

Sensitivities due to mortality and withdrawals are not material and hence impact of change due to these are not calculated

As at 1 April 2017

Assumptions	Discount rate	Future salary increases			
Sensitivity level	0.50% increase	0.50% decrease	0.50% increase	0.50% decrease	
Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	
Impact on defined benefit obligation	(8.03)	8.94	9.06	(8.20)	

Sensitivities due to mortality and withdrawals are not material and hence impact of change due to these are not calculated

x) The following payments are expected contributions to the defined benefit plan in future years

(Rs. in lakhs)			
"As at			
31 March 2019"	"As at		
31 March 2018"	"As at		
1 April 2017"			
Within the next 1 year	3.33	4.47	3.52
Between 2 and 5 years	12.24	8.97	7.72
Beyond 5 years	99.28	109.49	94.64

xi) Amounts for the current and previous three years are as follows\*:

(Rs. in lakhs)					
31 March 2019	31 March 2018	31 March 2017	31 March 2016		
Defined benefit obligation	114.85	122.94	105.89	75.98	
Plan assets	43.84	63.27	33.39	-	
Deficit/(surplus)	71.01	59.67	72.50	75.98	
Experience adjustments on plan liabilities loss/(gain)	(0.56)	30.68	30.84	(70.10)	
Experience adjustments on plan assets loss	-	(0.30)	(0.93)	-	

\* The Company has acquired business in August 2015 and the Company has adopted Indian Accounting Standard 19 "Employee benefits" for the first time during the year ended 31 March 2016. Hence the disclosures prior to 31 March 2016 are not available.

Note 35 - Dues to Micro and Small Enterprises as per MSMED Act, 2006

Based on the information available with the Company, there are no dues outstanding in respect of micro enterprises and small enterprises at the balance sheet date. Further, no interest during the year has been paid or payable in respect thereof. The above disclosures has been determined to the extent such parties have been identified on the basis of information available with the company.

Rs. in lakhs

"As at

31 March 2019"

31 March 2018"

1 April 2017"

Principal amount remaining unpaid - - -

## Interest due thereon

Interest paid by the Company in terms of Section 16 of MSMED Act, 2006, along with the amount of the payment made to the suppliers and service providers beyond the appointed day during the year - - -

Interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act, 2006 - - -

Amount of interest accrued and remaining unpaid at the end of the year - - -

Further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act, 2006 - - -

## Note 36 - Contingent liabilities and other commitments

## (i) Contingent liabilities Rs. in lakhs

"As at

31 March 2019" "As at

31 March 2018" "As at

1 April 2017"

Security given against loan taken by Carnival Films Private Limited 42,414.86 23,361.55 9,812.50

Security given against loan taken by Carnival Films Entertainment Private Limited 4,937.50 4,987.50 -

Security given against loan taken by Stargaze Entertainment Private Limited 4,937.50 4,987.50 -

Legal claims against the Company not acknowledged as debt (includes Rs. 0.13 lakhs paid under protest) 0.30 - -

52,290.16 33,336.55 9,812.50

## (ii) Other commitments

As per the incentive scheme of some State governments for exemption from payment of entertainment tax, the Company is under obligation to operate the respective multiplexes for a certain number of years.

## Notes

(i) The above disclosure has been made on the basis of information available with the Company.

(ii) The Honorable Supreme Court has passed a decision on 28 February 2019 in relation to inclusion of certain allowances within the scope of 'Basic wages' for the purpose of determining contribution to provident fund under the Employees' Provident Funds & Miscellaneous Provisions Act, 1952. The Company is awaiting further clarifications in this matter in order to reasonably assess the impact on its financial statements, if any. Accordingly, the applicability of the judgement to the Company, with respect to the period and the nature of allowances to be covered and resultant impact on the past provident fund liability, cannot be reasonably ascertained, at present.

## Note 37 - Segment reporting

"A. Business segments

Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker (CODM).

The Chairman of the Company has identified as being the chief operating decision maker to assess the financial performance and position of the



Company and make strategic decisions. The Company is engaged primarily in the business ""theatrical exhibition and allied activities"" under the brand ""Carnival Cinemas"". Accordingly, in the context of Ind AS 108 - ""Operating Segments"", it is considered to constitute single reportable segment.

#### B. Entity wide disclosure

As per Ind AS 108- Operating segments, the Company is required to disclose revenue from individual external customers when it is 10 percent or more of entity's revenue. For the year ended 31 March 2019 and 31 March 2018, the Company has not derived revenue from individual external customers which was 10 percent or more of entity's total revenue."

#### Cinema Ventures Private Limited

Summary of significant accounting policies and other explanatory information to the financial statements as at and for the year ended 31 March 2019

#### Note 38 - Related party transactions

In accordance with the requirement of Ind AS 24 "Related Party Disclosures", name of the related party, their relationship, transactions and outstanding balances where control exists and with whom transactions have taken place during the reported period are as follows:

#### A. List of related parties

Name of related party Relationship

Asian Business Connections Private Limited Ultimate holding company

Carnival Films Private Limited Holding company

Stargaze Entertainment Private Limited Fellow subsidiary

Carnival Films Entertainment Private Limited Fellow subsidiary

"Carnival Entertainment & Media Private Limited

(Formerly known as Carnival Media Private Limited)" Entity where directors have significant influence / control

Advantage Overseas Private Limited Entity under common control

CAT Leisures Private Limited Entity under common control

"Carnival Digital Media Private Limited

(Formerly known as ABC Entertainment Private Limited)" Entity where directors have significant influence / control

M/s Anthapilly Plantations Entity under common control

Carnival Motion Pictures Private Limited Entity where directors have significant influence / control

Carnival Techno Park Private Limited Entity under common control

Movie Card Sales Private Limited Entity under common control

Carnival Capital Holding Private Limited Entity under common control

Vaartha News Network Private Limited Entity under common control

Travancore Foods India Private Limited Entity where directors have significant influence / control

#### B. Details of transactions are as follows:

Rs. in lakhs

Particulars Relationship "Year ended

31 March 2019" "Year ended

31 March 2018"

Advances received

Carnival Films Private Limited Holding company 10,815.19 48,053.67

Carnival Capital Holding Private Limited Entity under common control 45.00

Stargaze Entertainment Private Limited Fellow subsidiary 50.00

Carnival Films Entertainment Private Limited Fellow subsidiary 10.00

Advances repaid

Carnival Films Private Limited Holding company - 12,373.19

Asian Business Connections Private Limited Ultimate Holding company - 2,564.47

Advances given

Stargaze Entertainment Private Limited Fellow subsidiary 232.00 332.50

Carnival Films Entertainment Private Limited Fellow subsidiary 532.67 297.25

Carnival Films Private Limited Holding company 8,143.32 -

Advances refunded

Carnival Films Entertainment Private Limited Fellow subsidiary - 434.66

Stargaze Entertainment Private Limited Fellow subsidiary - 350.48

Income received on behalf of the Company by

Carnival Films Private Limited Holding company 8.06 52.33

Carnival Films Entertainment Private Limited Fellow subsidiary - 10.50

Income received/amount received on behalf of

Stargaze Entertainment Private Limited Fellow subsidiary - 1.40

Carnival Films Private Limited Holding Company 1,723.14 73.11

Carnival Films Entertainment Private Limited Fellow subsidiary - 8.76

M/s Anthapilly Plantations Entity under common control 0.05 -

Rental income

Carnival Films Private Limited Holding Company 120.47 -  
Stargaze Entertainment Private Limited Fellow subsidiary 0.87 -  
Carnival Films Entertainment Private Limited Fellow subsidiary 0.87 -

Expenses incurred / payments made on behalf of

Carnival Films Private Limited Holding company 1,161.16 649.91  
Carnival Films Entertainment Private Limited Fellow subsidiary 194.59 15.70  
M/s Anthapilly Plantations Entity under common control 6.08 0.30  
Stargaze Entertainment Private Limited Fellow subsidiary 140.72 515.02  
Carnival Technopark Private Limited Entity under common control 238.00 -

Expenses incurred / payments made on behalf of the Company by

Carnival Films Private Limited Holding company 4,061.50 2,157.35  
Carnival Films Entertainment Private Limited Fellow subsidiary 132.67 190.93  
Stargaze Entertainment Private Limited Fellow subsidiary 92.25 34.11  
Carnival Technopark Private Limited Entity under common control - 5,051.88

Sale of services

CAT Leisures Private Limited Entity under common control - 0.99  
Vaartha News Network Private Limited Entity under common control 0.56 -  
Carnival Motion Pictures Private Limited Entity where directors have significant influence / control - 2.23  
Movie Card Sales Private Limited Entity under common control 564.68 884.28

Distribution expense

Carnival Motion Pictures Private Limited Entity where directors have significant influence / control 10,757.49 15,077.11

Purchase of materials

Travancore Foods India Private Limited Entity where directors have significant influence / control 2.90 -

Purchase of property, plant and equipment

Carnival Films Entertainment Private Limited Fellow subsidiary 18.33 -  
Stargaze Entertainment Private Limited Fellow subsidiary 0.67 -

Sale of property, plant and equipment

Carnival Films Private Limited Holding company 7.43 -  
Carnival Films Entertainment Private Limited Fellow subsidiary 2.00 -  
Stargaze Entertainment Private Limited Fellow subsidiary 1.18 -

Income from premium on corporate guarantee (refer note (iii) below)

Carnival Films Private Limited Holding company 4.30 1.19  
Stargaze Entertainment Private Limited Fellow subsidiary 0.24 0.06  
Carnival Films Entertainment Private Limited Fellow subsidiary 0.24 0.06

Deemed equity distribution

Carnival Films Private Limited Holding company 144.31 100.75  
Stargaze Entertainment Private Limited Fellow subsidiary - 23.58  
Carnival Films Entertainment Private Limited Fellow subsidiary - 23.54

Security given

Carnival Films Private Limited Holding company 19,660.81 13,710.47  
Stargaze Entertainment Private Limited Subsidiary company - 5,000.00  
Carnival Films Entertainment Private Limited Subsidiary company - 5,000.00

C. Balances outstanding as at year end

Rs. in lakhs

Particulars Relationship "As at

31 March 2019" "As at

31 March 2018" "As at

1 April 2017"

Advances payable

Carnival Films Private Limited Holding company 57,959.20 50,793.34 13,584.64  
Advantage Overseas Private Limited Entity under common control - - 2,205.48  
Stargaze Entertainment Private Limited Fellow subsidiary - 151.73 145.87  
Carnival Films Entertainment Private Limited Fellow subsidiary - 188.35 -  
Asian Business Connections Private Limited Ultimate holding company 785.41 785.41 3,349.88  
Carnival Capital Holding Private Limited Entity under common control 45.00 - -  
Carnival Techno Park Private Limited Entity under common control 4,813.88 5,051.88 -

M/s Anthapilly Plantations Entity under common control - 2.38 2.27

Advance receivable

Carnival Films Entertainment Private Limited Fellow subsidiary 380.78 - 122.54

Stargaze Entertainment Private Limited Fellow subsidiary 547.52 467.39 -

Movie Card Sales Private Limited Entity under common control - - 470.30

"Carnival Entertainment & Media Private Limited

(Formerly known as Carnival Media Private Limited)" Entity where directors have significant influence / control 7.75 7.75 -

M/s Anthapilly Plantations Entity under common control 3.64 - -

Trade receivable

CAT Leisures Private Limited Entity under common control 59.63 59.63 58.65

"Carnival Digital Media Private Limited

(Formerly known as ABC Entertainment Private Limited)" Entity where directors have significant influence / control 52.23 52.23 55.60

Carnival Motion Pictures Private Limited Entity where directors have significant influence / control - 2.29 0.05

Movie Card Sales Private Limited Entity under common control 965.15 1,354.58 -

Vaartha News Network Private Limited Entity under common control 3.35 2.80 -

Trade payable

Travancore Foods India Private Limited Entity where directors have significant influence / control 0.59 - -

Carnival Motion Pictures Private Limited Entity where directors have significant influence / control 989.19 1,356.70 420.50

Advance from customers

"Carnival Entertainment & Media Private Limited

(Formerly known as Carnival Media Private Limited)" Entity where directors have significant influence / control - - 12.22

Deemed equity distribution

Carnival Films Private Limited Holding company 311.67 171.67 72.10 140.01

Stargaze Entertainment Private Limited Fellow subsidiary 23.29 23.52 - -0.24

Carnival Films Entertainment Private Limited Fellow subsidiary 23.25 23.48 - -0.24

Security given outstanding

Carnival Films Private Limited Holding company 42,414.86 23,361.55 9,812.50

Stargaze Entertainment Private Limited Subsidiary company 4,937.50 4,987.50 -

Carnival Films Entertainment Private Limited Subsidiary company 4,937.50 4,987.50 -

Notes

(i) The above disclosure has been made on the basis of information available with the Company. Beneficiary has not recognised the guarantee fee or premium paid as an expense.

(ii) The Company has provided a security to IDBI Trusteeship Services Limited in relation to the term loan availed by Carnival Films Entertainment Private Limited from Yes Bank Limited (outstanding as on 31 March 2019 Rs. 4,937.50 lakhs and as on 31 March 2018 Rs. 4,987.50 lakhs), for the term loan availed by Stargaze Entertainment Private Limited from Yes Bank Limited (outstanding as on 31 March 2019 Rs. 4,937.50 lakhs and as on 31 March 2018 Rs. 4,987.50 lakhs) and for the term loan availed by Carnival Films Private Limited from Yes Bank Limited (outstanding as on 31 March 2019 Rs. 42,414.86, as on 31 March 2018 Rs. 23,361.55 and as on 1 April 2017 Rs. 9,812.50 lakhs) (refer note 36 and 47).

Note 39 - Lease Commitments

A. Operating lease commitments: Company as lessee

The Company has significant leasing arrangements in respect of operating leases for premises and utilities. Operating lease rental charged to statement of profit and loss amount to Rs. 8,213.80 lakhs (31 March 2018 - Rs. 8,864.44 lakhs).

Rs. in lakhs

Future minimum lease payments "As at

31 March 2019" "As at

31 March 2018" "As at

1 April 2017"

(A) not later than one year 6,037.41 6,371.53 6,372.55 6,037.41 6,371.53

(B) later than one year and not later than five years 20,151.61 23,558.21 22,070.23 20,151.61 23,558.21

(C) later than five years 22,065.36 34,056.40 31,684.18 22,065.36 34,056.40

48,254.38 63,986.14 60,126.96 48,254.38 63,986.14

B. Finance lease

Net carrying amount of carrying assets as at balance sheet date Rs. 3,708.89 lakhs (31 March 2018 - Rs. 4,108.21 lakhs). The minimum future lease rentals and present value of minimum lease rentals payable are as follows:

Rs. in lakhs

"As at

31 March 2019" "As at

31 March 2018" "As at

1 April 2017"

Minimum lease rentals payable as on balance sheet date 637.80 5,704.17 15,724.79

Present value of minimum lease rentals payable 585.55 5,643.51 14,844.05

Rs. in lakhs

## Minimum lease payment Present value of minimum lease payment

"As at

31 March 2019" "As at

31 March 2018" "As at

1 April 2017" "As at

31 March 2019" "As at

31 March 2018" "As at

1 April 2017"

Payable not later than 1 year 397.90 5,704.17 13,475.15 353.36 5,643.51 12,662.37 397.90 5,704.17

Payable later than 1 year not later than 5 years 239.90 - 2,249.63 232.19 - 2,181.68 239.90 -

Payable later than 5 years - - - - - - - -  
637.80 5,704.17 15,724.78 585.55 5,643.51 14,844.05 637.80 5,704.17

## C. Company as a lessor

"The Company has significant leasing arrangements in respect of operating leases for premises and utilities. Operating lease rental income accrued to statement of profit and loss amount to Rs. 837.53 lakhs ( 31 March 2018 - Rs. 768.13 lakhs).

These are generally cancellable on mutual consent and the lessee can vacate the rented property at any time. There is no escalation clause in the lease agreement. There are no restrictions imposed by lease arrangements."

The Company has given spaces of cinemas/ food courts under operating lease arrangements taken on lease or being operated under revenue sharing arrangements. The Company has common property, plant and equipment for operating multiplex/giving on rent. Hence separate figures for the property, plant and equipment given on rent are not ascertainable.

## Note 40 - Income tax

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

"Year ended

31 March 2019" "Year ended

31 March 2018"

Accounting loss before tax from continuing operations (11,781.39) (14,479.71)

Enacted tax rate in India 26.00% 30.90%

Expected tax expense - -

"Tax expense as recognised in the statement of profit and loss" - -

## Note 41 - Financial instruments

## A. Fair value hierarchy

"Financial assets and financial liabilities measured at fair value in the balance sheet are grouped into three levels of a fair value hierarchy. The three levels are defined based on the observability of significant inputs to the measurement, as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity specific estimates.

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs). "

"B. Valuation process and technique used to determine fair value specific valuation techniques used to value financial instruments include:

The fair values of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The following methods and assumptions were used to estimate the fair values:

- Fair value of cash and cash equivalents, trade receivables, trade payables, other financial assets / liabilities, short term loans from banks and mutual funds approximate their carrying amounts largely due to short term maturities of these instruments."

Fair value hierarchy for assets as at 31 March 2019 Rs. in lakhs

Financial assets measured at fair value through profit or loss "As at

31 March 2019" "Quoted

prices in

active markets

(Level 1)

" "Significant

observable

inputs

(Level 2)

" "Significant

unobservable

inputs

(Level 3)

"

Investment in mutual fund (refer note 12) - - - -

- - - -

Fair value hierarchy for assets as at 31 March 2018 Rs. in lakhs  
 Financial assets measured at fair value through profit or loss "As at  
 31 March 2018" "Quoted  
 prices in  
 active markets  
 (Level 1)  
 " "Significant  
 observable  
 inputs  
 (Level 2)  
 " "Significant  
 unobservable  
 inputs  
 (Level 3)  
 "

Investment in mutual fund (refer note 12)	2,803.20	2,803.20	-	-
	2,803.20	2,803.20	-	-

Fair value hierarchy for assets as at 1 April 2017 Rs. in lakhs  
 Financial assets measured at fair value through profit or loss "As at  
 1 April 2017" "Quoted  
 prices in  
 active markets  
 (Level 1)  
 " "Significant  
 observable  
 inputs  
 (Level 2)  
 " "Significant  
 unobservable  
 inputs  
 (Level 3)  
 "

Investment in mutual fund (refer note 12)	-	-	-	-
	-	-	-	-

During the periods mentioned above, there have been no transfers amongst the level of hierarchy.

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Note 42 - Financial risk management

The Company's financial risk management is an integral part of how to plan execute its business strategies.

(i) Financial instruments by category Rs. in lakhs

Carrying value and fair value

As at As at As at

31 March 2019 31 March 2018 1 April 2017

Rs. in lakhs Rs. in lakhs Rs. in lakhs

Financial assets measured at amortised cost

Trade receivables 2,879.09 7,882.71 5,082.97 2,879.09 7,882.71

Cash and cash equivalents 321.76 533.52 1,967.68 321.76 533.52

Bank balances other than cash and cash equivalents 675.61 626.07 463.95 675.61 626.07

Loans 3,192.89 3,626.21 4,407.88 3,192.89 3,626.21

Other financial assets 4,001.14 2,822.40 1,833.95 4,001.14 2,822.40

11,070.49 15,490.91 13,756.43 11,070.49 15,490.91

Financial assets measured at fair value through profit or loss

Investments in mutual funds - 2,803.20 - - 2,803.20

- 2,803.20 -

Financial liabilities measured at amortised cost

Borrowings 32,001.45 34,731.03 60,661.42 32,001.45 34,731.03

Trade payables 2,703.94 3,620.63 2,565.42 2,703.94 3,620.63

Other financial liabilities 73,471.85 66,644.82 30,858.54 73,471.85 66,644.82

1,08,177.24 1,04,996.48 94,085.38 1,08,177.24 1,04,996.48

(i) The management assessed that cash and cash equivalents, trade receivables, other bank balances and trade payables approximate their carrying amounts largely due to the short-term maturities of these instruments. The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

(ii) The Company determines fair values of financial assets and financial liabilities by discounting the contractual cash inflows/ outflows using prevailing interest rates of financial instruments with similar terms. The initial measurement of financial assets and financial liabilities is at fair value. The fair value of investment is determined using quoted net assets value from the fund.

## (ii) Risk management

The Company's activities expose it to market risk, liquidity risk and credit risk. This note explains the sources of risk which the entity is exposed to and how the entity manages the risk and the related impact in the financial statements:

## Risk Exposure arising from Measurement Management

Market risk - interest rate Borrowings at variable rates Sensitivity analysis Borrowings taken at floating rates

Market risk - equity price "Investments in mutual funds

" Sensitivity analysis Portfolio diversification

Credit risk "Cash and cash equivalents, trade receivables, financial assets measured at amortised cost, other assets

" Ageing analysis Cash and cash equivalents, trade receivables, financial assets measured at amortised cost

Liquidity risk Borrowings, trade payables, other financial liabilities and other liabilities Rolling cash flow forecasts Availability of committed credit lines and borrowing facilities

The Company's risk management is carried out under policies approved by the Board of Directors. The Board of Directors provide written principles for overall risk management, as well as policies covering specific areas, such as interest rate risk, credit risk and liquidity risk.

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## A. Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk, such as equity price risk and commodity risk. Financial instruments affected by market risk include loans and borrowings, deposits, FVTOCI investments and derivative financial instruments.

## (i) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates relates primarily to the long-term debt obligations with floating interest rates.

The Company manages its interest rate risk by having a balanced portfolio of fixed and variable rate loans and borrowings. Below is the overall exposures of the Company to interest rate risk:

Rs. in lakhs	As at 31 March 2019	As at 31 March 2018	As at 01 April 2017
Variable rate borrowing	31,648.09	29,087.51	60,661.42
Fixed rate borrowing	353.36	5,643.52	-
	32,001.45	34,731.03	60,661.42
			32,001.45
			34,731.03

## "Interest rate sensitivity

The following table demonstrates the sensitivity to a reasonably possible change in interest rates on loans and borrowings. With all other variables held constant, the Company's profit before tax is affected through the impact on floating rate borrowings, as follows:"

Rs. in lakhs	Increase effect	Decrease effect
"As at 31 March 2019"		
"As at 31 March 2018"		
"As at 31 March 2019"		
"As at 31 March 2018"		
Effect of increase/decrease in floating interest rate by 100 basis points(1%) for term loans	324.00	236.00
	(324.00)	(236.00)

## "(ii) Foreign currency risk

The Indian Rupee is the Company's most significant currency. As a consequence, the Company's results are presented in Indian Rupee. Foreign currency risk is the risk that fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Company transacts business majorly in local currency and there is no significant foreign currency transactions, therefore do not pose a significant foreign currency risk on the company."

## "(iii) Equity price risk

The Company's mutual funds are susceptible to market price risk arising from uncertainties about future values of the investment securities. The Company manages the price risk through diversification and by placing limits on individual and total instruments. Reports on the portfolio are submitted to the company's senior management on a regular basis."

Set out below is the impact of a 1% movement in the NAV of mutual funds on the Company's profit before tax:

Rs. in lakhs	As at 31 March 2019	As at 31 March 2018	As at 1 April 2017
Effect on profit before tax:			
NAV increase by 100 bps	- 28.03	-	-
NAV decrease by 100 bps	- (28.03)	-	-

(This place is left blank intentionally)

## B. Credit risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss.

The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its investing activities, including deposits with banks and financial institutions. Management has a credit policy in place and the exposure to credit risk is monitored on an ongoing basis. Credit evaluations are performed on all customers requiring credit over a certain amount.

**"Trade receivables**

Customer credit risk is managed by each business unit subject to the Company's established policy, procedures and control relating to customer credit risk management. Outstanding customer receivables are regularly monitored. Refer note 50 for detailed analysis of expected credit loss.

An impairment analysis is performed at each reporting date on an individual basis for major clients. The maximum exposure to credit risk at the reporting date is the carrying value of each class of financial assets disclosed in note below. The Company does not hold collateral as security. The Company evaluates the concentration of risk with respect to trade receivables as low, as its customers are located in several jurisdictions and has been rated highly by credit rating agencies. "

**"Financial instruments and cash deposits**

Credit risk from balances with banks and financial institutions is managed by the Company's treasury department in accordance with the Company's policy. Investments of surplus funds are made only with approved counterparties and within credit limits assigned to each counterparty. The limits are set to minimise the concentration of risks and therefore mitigate financial loss through counterparty's potential failure to make payments.

The Company's maximum exposure to credit risk for the components of the Balance Sheet at reporting dates are the carrying amounts as illustrated in note below.

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk at the reporting date was:"

Rs. in lakhs

"As at

31 March 2019" "As at

31 March 2018" "As at

1 April 2017"

Trade receivables (refer note 13)	2,879.09	7,882.71	5,082.97	2,879.09	7,882.71
Cash and cash equivalents (refer note 14)	321.76	533.52	1,967.68	321.76	533.52
Bank balance other than cash and cash equivalents (refer note 15)	675.61	626.07	463.95	675.61	626.07
Loans (refer note 6 and 16)	3,192.89	3,626.21	4,407.88	3,192.89	3,626.21
Investments (refer note 12) -	2,803.20	-	-	2,803.20	
Other financial assets (refer note 7 and 17)	4,001.14	2,822.40	1,833.95	4,001.14	2,822.40
	11,070.49	18,294.11	13,756.43	11,070.49	18,294.11

**C. Liquidity risk**

"The Company monitors its risk of a shortage of funds using a liquidity planning tool. The Company's treasury function reviews the liquidity position on an ongoing basis. The Company has access to a sufficient variety of sources of funding.

The following are the contractual maturities of the financial liabilities, including estimated interest payments as at 31 March 2019"

Rs. in lakhs

Carrying amount	Contractual cash flow	upto 1 year	1-5 years			
Borrowings (refer note 21 and 23)	32,001.45	32,001.45	1,581.48	30,419.97	32,001.45	32,001.45
Trade payables (refer note 22)	2,703.94	2,703.94	2,703.94	2,703.94	2,703.94	
Other financial liabilities (refer note 23)	73,471.85	73,471.85	73,471.85	-	73,471.85	73,471.85
	1,08,177.24	1,08,177.24	77,757.27	30,419.97	1,08,177.24	1,08,177.24

The following are the contractual maturities of the financial liabilities, including estimated interest payments as at 31 March 2018:

Rs. in lakhs

Carrying amount	Contractual cash flow	upto 1 year	1-5 years			
Borrowings (refer note 21 and 23)	34,731.03	34,731.03	5,957.86	28,773.17	34,731.03	34,731.03
Trade payables (refer note 22)	3,620.63	3,620.63	3,620.63	-	3,620.63	3,620.63
Other financial liabilities (refer note 23)	66,644.82	66,644.82	66,644.82	-	66,644.82	66,644.82
	1,04,996.48	1,04,996.48	76,223.31	28,773.17	1,04,996.48	1,04,996.48

The following are the contractual maturities of the financial liabilities, including estimated interest payments as at 1 April 2017:

Rs. in lakhs

Carrying amount	Contractual cash flow	upto 1 year	1-5 years			
Borrowings (refer note 21 and 23)	60,661.42	60,661.42	24,896.58	35,764.84	60,661.42	60,661.42
Trade payables (refer note 22)	2,565.42	2,565.42	2,565.42	-	2,565.42	2,565.42
Other financial liabilities (refer note 23)	30,858.54	30,858.54	30,858.54	-	30,858.54	30,858.54
	94,085.38	94,085.38	58,320.54	35,764.84	94,085.38	94,085.38

"It is not expected that the cash flows included in the maturity analysis could occur significantly earlier, or at significantly different amounts."

**Note 43 - Capital management**

The Company's policy is to maintain a strong capital base so as to maintain investor, creditor confidence and to sustain future development of the business. The Company's senior management monitor the return on capital employed and gearing ratio.

The Company's Gearing ratio was as follows:



Rs. in lakhs

"As at

31 March 2019" "As at

31 March 2018" "As at

1 April 2017"

Net debt (refer note 21) 31,679.69 34,197.51 58,693.74

Total equity (59,389.65) (47,466.23) (32,816.12)

Gearing ratio -53% -72% -179%

There were no changes in the Company's approach to capital management during the year ended 31 March 2019, 31 March 2018 and 1 April 2017.

#### Note 44 - First time adoption of Ind AS

These financial statements for the year ended 31 March 2019, are the first financial statements prepared by the Company in accordance with Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015. For periods up to and including the year ended 31 March 2018, the Company prepared its financial statements in accordance with accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 ('Indian GAAP' or 'Previous GAAP').

In preparing these financial statements, the Company's opening Ind AS balance sheet was prepared as at 1 April 2017, the Company's date of transition to Ind AS. This note explains the principal adjustments made by the Company in restating its Previous GAAP financial statements, including the balance sheet as at 1 April 2017 and the financial statements as at and for the year ended 31 March 2018.

The Company has applied Ind AS 101 "First Time Adoption of Indian Accounting Standard" in preparing these first financial statements. The effect of transition to Ind AS on equity, total comprehensive income and reported cash flows are presented in this section and are further explained in the notes accompanying the tables.

##### A. Optional exemptions availed :

###### "Business combinations

The Company has availed the business combination exemption on first time adoption of Ind AS and accordingly the business combinations prior to date of transition have not been restated to the accounting prescribed under Ind AS 103 - Business combinations.

The Company applies the requirements of Ind AS 103 - Business combinations to transactions occurring after the date of transition to Ind AS.

##### Deemed cost

Ind AS 101 permits a first-time adopter to elect to continue with the carrying value for all of its property, plant and equipment as recognised in the financial statements as at the date of transition to Ind AS, measured as per the previous GAAP and use that as its deemed cost as at the date of transition. This exemption can also be used for intangible assets covered by Ind AS 38 - Intangible Assets. Accordingly, the Company has elected to measure all of its property, plant and equipment and intangible assets at their previous GAAP carrying value."

##### B. Mandatory exceptions applied:

###### "Estimates

An entity's estimates in accordance with Ind AS at the date of transition to Ind AS shall be consistent with estimates made for the same date in accordance with previous GAAP (after adjustments to reflect any difference in accounting policies), unless there is objective evidence that those estimates were in error.

Ind AS estimates as at 1 April 2017 are consistent with the estimates as at the same date made in conformity with previous GAAP except where Ind AS required a different basis for estimates as compared to the previous GAAP.

##### Classification and measurement of financial assets

The classification and measurement of financial assets will be made considering whether the conditions as per Ind AS 109 "Financial Instruments" are met based on facts and circumstances existing at the date of transition.

Financial assets can be measured using effective interest method by assessing its contractual cash flow characteristics only on the basis of facts and circumstances existing at the date of transition and if it is impracticable to assess elements of modified time value of money, i.e., the use of effective interest method, fair value of financial asset at the date of transition shall be the new carrying amount of that asset. The measurement exemption applies for financial liabilities as well.

Applying a requirement is impracticable when the entity cannot apply it after making every reasonable effort to do so. it is impracticable to apply the changes retrospectively if:

- a) the effects of the retrospective application are not determinable;
- b) the retrospective application requires assumptions about what management's intent would have been in that period;
- c) The retrospective application requires significant estimates of amounts and it is impossible to distinguish objectively information about those estimates that existed at that time

##### De-recognition of financial assets and liabilities

Ind AS 101 requires a first-time adopter to apply the de-recognition provisions of Ind AS 109 prospectively for transactions occurring on or after the date of transition to Ind AS. However, Ind AS 101 allows a first-time adopter to apply the de-recognition requirements in ind as 109 retrospectively from a date of the entity's choice, provided that the information needed to apply Ind AS 109 to financial assets and financial liabilities derecognised as a result of past transactions was obtained at the time of initially accounting for those transactions.

The company has elected to apply the de-recognition provisions of ind as 109 prospectively from the date of transition to Ind AS."

(This place is left blank intentionally)

##### Note 45 - Standard issued but not yet effective up to the date of issuance of the Company's financial statements:

The new significant standards, amendments to Standards that are issued but not yet effective until the date of authorization for issuance of the said

financial statements are discussed below. The company has not early adopted these amendments and intends to adopt when they become effective.

#### A. Ind AS 116, 'Leases'

"On 30 March 2019, the Ministry of Corporate Affairs (MCA) has notified Ind AS 116, Leases. 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. Ind AS 116 introduces a single lessee accounting model and requires the lessee to recognise a right of use asset and liability for all leases with a term of more than twelve months, unless the underlying asset is of low value. Currently, operating lease expenses are charged to the Statement of Profit and Loss over the period, and it would be replaced for amortisation of right of use asset, and interest expense on lease liability. The standard also contains enhanced disclosure requirements for lessees. Ind AS 116 substantially carries forward the lessor accounting requirements in Ind AS 17.

The amendment is applicable to the Company from 01 April 2019. The Company is in process of evaluating the impact of adoption of Ind AS 116 on its financial statements. "

#### B. Ind AS 12 Appendix C, Uncertainty over Income Tax Treatments

"On 30 March 2019, Ministry of Corporate Affairs has notified Ind AS 12 Appendix C, Uncertainty over Income Tax Treatments which is to be applied while performing the determination of taxable profit (or loss), tax bases, unused tax credits and tax rates, when there is uncertainty over income tax treatments under Ind AS 12. According to the appendix, an uncertain tax treatment is any tax treatment applied by the company when it is unclear whether that tax treatment will be accepted by the tax authorities. Under Ind AS 12, the key determinant is whether it is probable (i.e. more likely than not) that the taxing authority will accept the company's tax treatment as reported in the income tax filing, the company will record the same amount in the financial statements as reported to tax authorities. If there is an uncertainty about the acceptability of tax treatment, then the company shall reflect the uncertainty following the method that it expects will better predict the resolution of the uncertainty.

- Most likely amount method - The single most likely amount in a range of possible outcomes; or

- Expected value method - The sum of probability-weighted amounts in a range of possible outcomes.

The effective date for adoption of Ind AS 12 Appendix C is annual periods beginning on or after 1 April 2019. The Company will adopt the standard on 1 April 2019 and currently assessing the impact of adoption on its financial statements."

#### Note 46 - Appointment of company secretary

As per the provisions of Section 203 of the Companies Act, 2013, the Company is not required to appoint a full time company secretary and accordingly these financial statements have not been authenticated by a whole time company secretary under section 134 of the Companies Act, 2013.

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

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (14) [See below]	as per report
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (15) [See below]	as per foot note

## Textual information (14)

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

#### 1 Corporate information

"Cinema Ventures Private Limited was originally incorporated on 19 June 2012, which was a subsidiary company of Reliance MediaWorks Limited. The Company became a subsidiary of Carnival Films Private Limited with effect from 8 August 2015. The Ultimate Holding Company is Asian Business Connections Private Limited.

The Company has its registered office in Mumbai. The Company is primarily engaged in the business of exhibition of movies.

#### 2 Basis of preparation

(a) The financial statements ("Financial Statements") of the Company have been prepared in accordance with Companies (Indian Accounting Standards) ("Ind AS") prescribed under section 133 of the Companies Act, 2013 ("the Act") read with rule 3 of the IND AS and Companies (Indian Accounting Standards) (Amendments) Rules, 2016.

"For all periods up to and including the year ended 31 March 2018, the Company prepared its financial statements in accordance with accounting standards notified under the section 133 of the Companies Act 2013, as amended, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 ("Indian GAAP").

These financial statements are covered by Ind AS 101, First time adoption of Indian Accounting Standards, as they are part of the period covered by the Company's first Ind AS financial statements for the year ending 31 March 2019.

The transition was carried out from the accounting principles generally accepted in India (Indian GAAP) which is considered as Previous GAAP as defined in Ind AS 101. An explanation on how the transition to Ind AS has impacted the Company's equity and profits is provided in note 44. The preparation of these financial statements resulted in changes to the accounting policies as compared to most recent annual financial statements prepared under Indian GAAP. Accounting policies have been applied consistently to all periods presented in the financial statements. They have also been applied in preparing the Ind AS opening Balance Sheet as at 1 April 2017 for the purpose of transition to Ind AS and as required by Ind AS 101. All the Ind AS impact as on the date of transition i.e. 1 April 2017 has been adjusted with Retained earnings."

The financial statements are presented in INR and all values are rounded to the nearest Lakhs (INR 00,000) upto two decimal places, except when otherwise indicated.

"The financial statements have been prepared on a historical cost basis, except for certain financial assets and financial liabilities that are measured at fair value (refer accounting policy on financial instruments) as required under relevant Ind AS.

The financial statements have been prepared on a going concern basis under the historical cost basis except for the following -

i) Certain financial assets and liabilities have been measured at fair value (refer accounting policy regarding financial instruments); and

ii) Defined benefit plans - measured using actuarial valuation."

#### (b) Use of estimates

The preparation of financial statements in conformity with Ind AS requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected. In particular, information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognised in the standalone financial statements is included in the following notes:

##### "(i) Income tax:

Significant judgments are involved in determining the provision for income tax, including the amount expected to be paid or recovered in connection with uncertain tax positions."

##### "(ii) Defined benefit plans:

The cost of the defined benefit plans and the present value of the defined benefit obligations are based on actuarial valuation using the projected unit credit method. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date."

##### "(iii) Property, plant and equipment:

Property, plant and equipment (PPE) represent a significant proportion of the asset base of the Company. The change in respect of periodic depreciation is derived after determining an estimate of the PPE's expected useful life and the expected residual value at the end of its life. Depreciation of PPE is calculated on written down value method over the useful life estimated by the management, based on technical evaluation or those prescribed under schedule II of the Act, whichever is higher."

##### "(v) Deferred taxes:

Deferred tax is recorded on temporary differences between the tax bases of assets and liabilities and their carrying amounts, at the rates that have been enacted or substantively enacted at the reporting date. The ultimate realisation of deferred tax assets is dependent upon the generation of future taxable profits during the periods in which those temporary differences and tax loss carry forwards become deductible. The Company considers the expected reversal of deferred tax liabilities and projected future taxable income in making this assessment. The amount of the deferred tax assets considered realisable, however, could be reduced in the near term if estimates of future taxable income during the carry forward period are reduced. "

"(vi) Provisions:

Provisions are recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions (excluding defined benefit plan and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle obligation at the balance sheet date. These are reviewed at each balance sheet date adjusted to reflect the current best estimates."

"(vii) Fair value measurements:

Management applies valuation techniques to determine the fair value of financial instruments and certain property, plant and equipment where active market quotes are not available. This involves developing estimates and assumptions consistent with how market participants would price the instrument."

"(viii) Impairment of assets:

Management applies valuation techniques to determine the fair value of financial instruments and certain property, plant and equipment where active market quotes are not available. This involves developing estimates and assumptions consistent with how market participants would price the instrument."

### 3 Summary of significant accounting policies

#### (a) Current versus non-current classification

"The Company presents assets and liabilities in the balance sheet based on current/ non-current classification as per Company's operating cycle and other criteria as set out in Schedule III to the Act. An asset is treated as current when it is:

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

All other assets are classified as non-current."

"A liability is current when:

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

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

The operating cycle is the time between the acquisition of assets and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

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

(i) On transition to Ind AS, the Company has elected to continue with the carrying value of all of its property, plant and equipment progress recognised as at 1 April 2017 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment and capital work-in-progress .

Property, plant and equipment are stated at cost less accumulated depreciation and impairment losses, if any. The cost of property, plant and equipment includes interest on borrowings attributable to acquisition of qualifying assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Subsequent expenditure relating to property, plant and equipment is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance. All repair and maintenance are charged to statement of profit and loss during the reporting period in which they are incurred.

The costs of property, plant and equipment not ready for their intended use before such date are disclosed under capital work-in-progress.

Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of lease, whichever is lower.

Depreciation on other property, plant and equipment is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013.

Following are the useful lives of the different categories of the asset:

Particulars	Estimated useful life of the asset
Plant and equipments - Head Office	15 years
Plant and equipments - Cinemas	13 years
Furniture and Fixtures- Head Office	10 years
Furniture and Fixtures- Cinemas	8 years
Office Equipment's	5 years
Computers- Servers	6 years
Computers- Hardware	3 years

Leasehold Improvements Lower of, the unexpired period of lease and 10 years

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

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

(ii) Intangible assets

Intangible assets are amortised over their useful life, as determined by the management.

Following are the useful lives of the different categories of the asset:

Particulars Estimated useful life of the asset

Website 10 years

Computers- Software 5 years

The residual values, useful lives and methods of amortisation of intangible assets are reviewed at each financial year end and adjusted prospectively, if appropriate.

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

(iv) Capital work-in-progress

The costs of property, plant and equipment not ready for their intended use before such date are disclosed under capital work-in-progress.

(c) Impairment of non-financial assets

"For all non-financial assets, the Company assesses whether there are indicators of impairment. If such an indicator exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any. Where the asset does not generate cash flows that are independent from other assets, the Company estimates the recoverable amount of the cash-generating unit (CGU) to which the asset belongs.

The recoverable amount for an asset or CGU is the higher of its value in use and fair value less costs of disposal. If the recoverable amount of an asset or CGU is estimated to be less than its carrying amount the asset is considered impaired and the carrying amount of the asset or CGU is reduced to its recoverable amount. An impairment loss is recognised immediately in the statement of profit and loss.

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

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

An assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or CGU's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's or CGU's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the statement of profit or loss.

#### (d) Leases

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

A lease is classified at the inception date as a finance lease or an operating lease. A lease that transfers substantially all the risks and rewards incidental to ownership to the Company is classified as a finance lease. All other leases are operating lease.

##### "Finance leases as a lessee:

Finance leases, which effectively transfer to the Company substantially all the risks and benefits incidental to ownership of the leased item, are capitalized at the inception of the lease term at the lower of the fair value of the leased property and present value of minimum lease payments. Lease payments are apportioned between the finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised as finance costs in the statement of profit and loss."

A leased asset is depreciated on a straight-line basis over the useful life of the asset.

##### "Operating leases as a lessee:

Lease rentals are recognised as expense or income on a straight line basis with reference to lease terms and other considerations except where-

- (i) Another systematic basis is more representative of the time pattern of the benefit derived from the asset taken or given on lease.; or
- (ii) The payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases."

##### "Operating leases as a lessor:

Lease income from operating leases is recognised in income on a straight-line basis over the lease term, unless either:

- (i) another systematic basis is more representative of the time pattern in which use benefit derived from the leased asset is diminished, even if the payments to the lessors are not on that basis;
- or
- (ii) The payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases."

#### (e) Revenue recognition

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

The following specific recognition criteria must also be met before revenue is recognised."

##### (i) Revenue from sale of tickets

Revenue from sale of tickets is recognised as and when the movie is exhibited. Income is net of refunds, complimentary sales and entertainment tax collected on sale of tickets.

##### (ii) Revenue from sale of food and beverages

Revenue from sale of food and beverages is recognised upon delivery to customers and is net of taxes, refund, discounts and complimentary sales.

(iii) Revenue from advertisement income

Advertisement income is recognised as and when advertisements are displayed at the cinema hall and are net of service tax / goods and service tax.

(iv) Revenue from rent

Revenue from rent is recognised based upon the agreement, on a time proportion basis for the period the property space has been let out to the extent it is certain that the same has been realised or is realisable.

(v) Revenue from interest income

Interest income for all debt instruments is recognised using the effective interest rate method. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of a financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses.

(vi) Revenue from web portal subscription

Income from web portal subscription is accrued whenever the customer books the box office ticket through internet booking site.

(vii) Refund of entertainment tax

Refund of entertainment tax is recognised as income only if the claim of refund of entertainment tax is admitted by the entertainment tax authority of respective State Government.

(viii) Dividend income

Dividend income is recognised when right to receive the dividend is established.

## (f) Taxes on income

## Current tax

"Provision for current tax is made as per the provisions of the Income Tax Act, 1961.

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

Current income tax relating to items recognised outside statement of profit and loss is recognised either in other comprehensive income or in equity. Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate. Minimum Alternate Tax (MAT) paid in accordance with the Tax Laws, which give future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the company."

## Deferred tax

Deferred tax assets and liabilities are recognised for the future tax consequences attributable to timing differences between the financial statements carrying amounts of existing assets and liabilities and their respective tax basis. Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets are recognised only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. If the Company has unabsorbed depreciation or carry forward losses under taxation laws, deferred tax assets are recognised only if there is a virtual certainty supported by convincing evidence that such deferred tax assets can be realised against future taxable profits.

At each balance sheet date the Company re-assesses unrecognised deferred tax assets. It recognises unrecognised deferred tax assets to the extent that it has become reasonably certain or virtually certain, as the case may be that sufficient future taxable income will be available against which such deferred tax assets can be realised.

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

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

(This place is left blank intentionally)

## (g) Employee benefits

## A. Long - term employee benefits

## (i) Defined contribution plan - provident fund

Provident fund benefit is a defined contribution plan under which the Company recognises contribution payable to the provident fund scheme established under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 as expenditure, when an employee renders the related service. The Company has no legal or constructive obligations other than the contribution payable to the provident fund.

## (ii) Defined benefit plan - Gratuity plan

Gratuity is a post-employment benefit defined under the Payment of Gratuity Act, 1972 and is in the nature of a defined benefit plan. The defined benefit/obligation is calculated at or near the reporting date by an independent actuary using the projected unit credit method. The liability recognised in the financial statements in respect of gratuity is the present value of the defined benefit obligation at the reporting date, together with adjustments for unrecognised actuarial gains or losses and past service costs. Past service cost is recognised immediately to the extent that the benefits are already vested and otherwise is amortised on a straight-line basis over the average period until the benefits become vested. Actuarial gains and losses arising from past experience and changes in actuarial assumptions are credited or charged to the statement of OCI in the year in which such gains or losses are determined.

(iii) The employees are covered under the gratuity cum life assurance scheme with the Life Insurance Corporation of India ('LIC'). Gratuity is a post-employment benefit and is in the nature of a defined benefit plan. The liability recognised in the financial statements in respect of gratuity is the present value of the defined benefit obligation at the reporting date, together with adjustments for unrecognised actuarial gains or losses and past service costs. Past service cost is recognised immediately to the extent that the benefits are already vested and otherwise is amortised on a straight-line basis over the average period until the benefits become vested. Actuarial gains and losses arising from past experience and changes in actuarial assumptions are credited or charged to the statement of OCI in the year in which such gains or losses are determined.

(iv) Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in measurement of net interest on the net defined benefit liability), are recognised immediately in the balance sheet with a corresponding debit or credit to retained earnings through OCI in the period in which they occur. Remeasurements are not reclassified to profit and loss in subsequent periods

## B. Short-term employee benefits

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees is recognised in the year during which the employee rendered the services. These benefits comprise performance incentives.

## (h) Financial instruments

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



**Financial assets**

**Initial recognition and measurement**

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

**Subsequent measurement**

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

- Debt instruments at amortised cost

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

#### Debt instruments at amortised cost

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

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

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

#### "Debt instrument at FVTOCI

A 'debt instrument' is classified as at the

FVTOCI if both of the following criteria are met:

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

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

The Company does not have any debt instruments classified in FVOCI category."

#### "Debt instrument at FVTPL

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

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

The Company does not have any debt instruments classified in FVTPL category."

#### Derecognition

"A financial asset (or, where applicable, a part of a financial asset or part of a Company of similar financial assets) is primarily derecognised (i.e. removed from the Company's balance sheet) when:

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

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

#### Impairment of financial assets

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

1. Financial assets that are debt instruments, and are measured at amortized cost e.g., loans, investments, deposits, trade receivables and bank balance;
2. Trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 11 and Ind AS 18; The Company impairs its trade receivables basis past experience and trend. Other financial asset, are impaired on case to case basis."

#### Financial liabilities

"The Company's financial liabilities include trade and other payables and employee related liabilities.

At the time of initial recognition, financial liabilities are classified as financial liabilities at fair value through profit or loss, loans and borrowings or trade and other payables (payables).

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

"

#### Derecognition

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

#### Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the assets and settle the liabilities simultaneously.

#### (i) Borrowing costs

General and specific borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Qualifying assets are assets that necessarily take a substantial period of time to get ready for their intended use or sale. Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation. Other borrowing costs are expensed in the period in which they are incurred.

#### (j) Finance costs

Finance costs comprise interest cost and other costs on borrowings. Borrowing costs that are not directly attributable to a qualifying asset are recognised in the statement of profit and loss using the effective interest method.

(This place is left blank intentionally)

#### (k) Provisions and contingent liabilities and contingent assets

##### Provisions

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on management estimate of the amount required to settle the obligation at the date of the balance sheet. These are reviewed at each balance sheet date and adjusted to reflect the current management estimates. Contingent liabilities are disclosed in respect of possible obligations that arise from past events, whose existence would be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are not recognised in the financial statements. However, it is disclosed only when an inflow of economic benefits is probable.

##### Contingencies

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

#### (l) Inventories

Inventories are valued at lower of cost and net realisable value. Cost of inventories comprises cost of purchase and other costs incurred in bringing the inventories to their present condition and location. Trade discount and other similar items are deducted in determining the cost of purchase. Cost is determined on first-in-first-out basis.

Projector lamps are stated at cost. In case of defective and obsolete items, due allowance is estimated and provided for, wherever necessary. Cost is determined on first-in-first-out basis.

#### (m) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits, together with other short-term, highly liquid investments (original maturity less than 3 months) that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

## (n) Earnings/Losses per share

"Basic Earnings / Losses per share amounts are calculated by dividing the profit for the year attributable to equity holders by the weighted average number of equity shares outstanding during the year.

Diluted Earnings / Losses per share amounts are calculated by dividing the profit attributable to equity holders by the weighted average number of equity shares outstanding during the year plus the weighted average number of equity shares that would be issued on conversion of all the dilutive potential equity shares into equity shares.

"

## (o) "

Foreign currency transactions and translations"

"Functional and Presentation currency

Items included in the financial statements of the Company are measured using the currency of the primary economic environment in which the Company operates (the functional currency). The financial statements are presented in Indian Rupees (INR), which is the Company's functional and presentation currency.

## Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are recognised in profit or loss. All foreign exchange gains and losses are presented in the statement of profit and loss on a net basis."

Note 34 - Employee benefits expense

## a) Defined contribution plan - Provident fund

"The Company makes contribution towards provident fund to a defined contribution retirement benefit plan for qualifying employees. The Company's contribution to the Employees Provident Fund is deposited with the Regional Provident Fund Commissioner. Under the Scheme, the Company is required to contribute a specified percentage of payroll cost to the retirement benefit scheme to fund the benefits.

The Company recognised Rs. 54.57 lakhs (31 March 2018 - Rs. 86.74 lakhs) for provident fund contribution in the statement of profit and loss. The contribution payable to the plan by the Company is at the rate specified in rules to the scheme."

## b) Defined benefit plan - Gratuity plan

"The Company's employees are covered under the group gratuity cum life insurance scheme with the Life Insurance Corporation of India (LIC). Gratuity is a post employment benefit and is in the nature of a defined benefit plan. The liability recognised in the balance sheet in respect of gratuity is the present value of the defined benefit /obligation at the balance sheet date less the fair value of plan assets, together with the adjustments for unrecognised actuarial gains or losses and past service costs. The defined benefit / obligation are calculated at or near the balance sheet date by an independent actuary using the projected unit credit method.

The Company has a defined benefit gratuity plan. Every employee who has completed continuous services of five years or more gets a gratuity on death or resignation or retirement at 15 days salary (last drawn salary) for each completed year of service.

"

The following tables set out the status of the gratuity plan and amounts recognised in the Company's financial statements as at 31 March 2019, 31 March 2018 and 1 April 2017.

## i) Change in the present value of the defined benefit obligation Rs. in lakhs

"As at			
31 March 2019" "As at			
31 March 2018" "As at			
1 April 2017"			
Present value of obligation as at the beginning of the year	122.94	105.89	75.98
Interest cost	9.48	7.78	6.08
Current service cost	14.20	18.02	17.80
Benefits paid	(29.91)	(32.40)	(31.77)
Received from LIC but not paid to staff	(1.71)	-	-
Received from LIC but not payable to staff	(0.44)	-	-
Total actuarial (gain)/loss on obligation	0.29	23.65	37.80
Present value of obligation as at the end of the year	114.85	122.94	105.89

## ii) Amount recognised in the balance sheet Rs. in lakhs

"As at			
31 March 2019" "As at			
31 March 2018" "As at			
1 April 2017"			
Fair value of plan asset	43.84	63.27	33.39
Defined benefit obligation	(114.85)	(122.94)	(105.89)
Planned asset/(liability) to be recognised in the balance sheet	(71.01)	(59.67)	(72.50)

## iii) Amount recognised in the statement of profit and loss

Rs. in lakhs			
"Year ended			
31 March 2019" "Year ended			
31 March 2018"			
Current service cost	14.20	18.02	
Interest cost	9.48	7.78	
Expected return on plan asset	(4.88)	(2.46)	
Expense recognised in the statement of profit and loss	18.80	23.34	

## iv) Bifurcation of actuarial (gain)/loss on obligation

Rs. in lakhs			
"Year ended			
31 March 2019" "Year ended			
31 March 2018" "As at			
1 April 2017"			
Actuarial (gain)/loss for the year on projected benefit obligation			
- Actuarial (gain)/loss on arising from change in demographic assumption	- -	(2.77)	
- Actuarial (gain)/loss on arising from change in financial assumption	0.85	(7.04)	9.73
- Actuarial (gain)/loss on arising from experience adjustment	(0.56)	30.69	30.84
Actuarial (gain)/loss for the year on asset	2.20	0.18	0.94
Total actuarial (gain)/loss	2.49	23.83	38.74

## v) Amount recognised in other comprehensive income

Rs. in lakhs			
"Year ended			
31 March 2019" "Year ended			
31 March 2018" "As at			
1 April 2017"			
Net cumulative unrecognised actuarial gain/(loss) opening			
Actuarial gain/(loss) for the year on projected benefit obligation	(0.29)	(23.65)	(37.80)
Actuarial gain/(loss) for the year on asset	(2.20)	(0.18)	(0.94)
Unrecognised actuarial gain/(loss) for the year	(2.49)	(23.83)	(38.74)

## vi) Change in fair value of plan asset

Rs. in lakhs			
"As at			
31 March 2019" "As at			
31 March 2018" "As at			
1 April 2017"			
Fair value of plan asset at the beginning of the year	63.27	33.39	4.26
Actual return on plan assets	2.68	2.57	0.33
Employers' contribution	9.95	60.00	61.50
Benefits paid	(29.91)	(32.39)	(31.77)
Received from LIC but not paid to staff	(1.71)	- -	
Received from LIC but not payable to staff	(0.44)	- -	
Actuarial loss	- (0.30)	(0.93)	
Fair value of plan asset as at the end of the year	43.84	63.27	33.39

## vii) Principal actuarial assumptions

"As at			
31 March 2019" "As at			
31 March 2018" "As at			
1 April 2017"			
i) Discount rate (p.a.)	7.66%	7.71%	7.35%
ii) Salary escalation rate (p.a.)	5.50%	5.50%	5.50%

## viii) Demographic assumptions

"As at			
31 March 2019" "As at			
31 March 2018" "As at			
1 April 2017"			
i) Retirement age	60 years	60 years	60 years
ii) Mortality rates inclusive of provision for disability	100%	Indian Assured Lives Mortality (2006-08)	
iii) Attrition at ages "Withdrawal			
Rate (%) "Withdrawal			
Rate (%) "Withdrawal			

## Rate (%)"

Up to 30 years	3.00	3.00	3.00
From 31 to 44 years	2.00	2.00	2.00
Above 44 years	1.00	1.00	1.00

These assumptions were developed by the management with the assistance of independent actuarial appraisers. Discount factors are determined close to each year end by reference to government bonds of relevant economic markets and that have terms to maturity approximating to the terms of the related obligation. Other assumptions are based on management's historical experience.

ix) A quantitative sensitivity analysis for significant assumption as at 31 March 2019, 31 March 2018 and 1 April 2017 are as shown below. The financial results are sensitive to the actuarial assumptions. The changes to the defined benefit obligations for increase and decrease of 0.50% from assumed salary escalation, withdrawal and discount rates are given below. The following table summarises the effects of changes in these actuarial assumptions on the defined benefit liability at 31 March 2019, 31 March 2018 and 1 April 2017.

As at 31 March 2019

Assumptions	Discount rate	Future salary increases			
Sensitivity level	0.50% increase	0.50% decrease	0.50% increase	0.50% decrease	
Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	
Impact on defined benefit obligation	(8.09)	8.94	9.09	(8.28)	

Sensitivities due to mortality and withdrawals are not material and hence impact of change due to these are not calculated

As at 31 March 2018

Assumptions	Discount rate	Future salary increases			
Sensitivity level	0.50% increase	0.50% decrease	0.50% increase	0.50% decrease	
Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	
Impact on defined benefit obligation	(8.95)	9.93	10.10	(9.17)	

Sensitivities due to mortality and withdrawals are not material and hence impact of change due to these are not calculated

As at 1 April 2017

Assumptions	Discount rate	Future salary increases			
Sensitivity level	0.50% increase	0.50% decrease	0.50% increase	0.50% decrease	
Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	
Impact on defined benefit obligation	(8.03)	8.94	9.06	(8.20)	

Sensitivities due to mortality and withdrawals are not material and hence impact of change due to these are not calculated

x) The following payments are expected contributions to the defined benefit plan in future years

(Rs. in lakhs)

"As at

31 March 2019" "As at

31 March 2018" "As at

1 April 2017"

Within the next 1 year 3.33 4.47 3.52

Between 2 and 5 years 12.24 8.97 7.72

Beyond 5 years 99.28 109.49 94.64

xi) Amounts for the current and previous three years are as follows\*:

(Rs. in lakhs)

31 March 2019 31 March 2018 31 March 2017 31 March 2016

Defined benefit obligation 114.85 122.94 105.89 75.98

Plan assets 43.84 63.27 33.39 -

Deficit/(surplus) 71.01 59.67 72.50 75.98

Experience adjustments on plan liabilities loss/(gain) (0.56) 30.68 30.84 (70.10)

Experience adjustments on plan assets loss - (0.30) (0.93) -

\* The Company has acquired business in August 2015 and the Company has adopted Indian Accounting Standard 19 "Employee benefits" for the first time during the year ended 31 March 2016. Hence the disclosures prior to 31 March 2016 are not available.

Note 35 - Dues to Micro and Small Enterprises as per MSMED Act, 2006

Based on the information available with the Company, there are no dues outstanding in respect of micro enterprises and small enterprises at the balance sheet date. Further, no interest during the year has been paid or payable in respect thereof. The above disclosures has been determined to the extent such parties have been identified on the basis of information available with the company.

Rs. in lakhs

"As at

31 March 2019" "As at

31 March 2018" "As at

1 April 2017"

Principal amount remaining unpaid - - -

Interest due thereon

Interest paid by the Company in terms of Section 16 of MSMED Act, 2006, along with the amount of the payment made to the suppliers and service providers beyond the appointed day during the year - - -

Interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act, 2006 - - -

Amount of interest accrued and remaining unpaid at the end of the year - - -

Further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act, 2006 - - -

Note 36 - Contingent liabilities and other commitments

(i) Contingent liabilities Rs. in lakhs

"As at

31 March 2019" "As at

31 March 2018" "As at

1 April 2017"

Security given against loan taken by Carnival Films Private Limited 42,414.86 23,361.55 9,812.50

Security given against loan taken by Carnival Films Entertainment Private Limited 4,937.50 4,987.50 -

Security given against loan taken by Stargaze Entertainment Private Limited 4,937.50 4,987.50 -

Legal claims against the Company not acknowledged as debt (includes Rs. 0.13 lakhs paid under protest) 0.30 - -

52,290.16 33,336.55 9,812.50

(ii) Other commitments

As per the incentive scheme of some State governments for exemption from payment of entertainment tax, the Company is under obligation to operate the respective multiplexes for a certain number of years.

Notes

(i) The above disclosure has been made on the basis of information available with the Company.

(ii) The Honorable Supreme Court has passed a decision on 28 February 2019 in relation to inclusion of certain allowances within the scope of 'Basic wages' for the purpose of determining contribution to provident fund under the Employees' Provident Funds & Miscellaneous Provisions Act, 1952. The Company is awaiting further clarifications in this matter in order to reasonably assess the impact on its financial statements, if any. Accordingly, the applicability of the judgement to the Company, with respect to the period and the nature of allowances to be covered and resultant impact on the past provident fund liability, cannot be reasonably ascertained, at present.

Note 37 - Segment reporting

"A. Business segments

Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker (CODM).

The Chairman of the Company has identified as being the chief operating decision maker to assess the financial performance and position of the

Company and make strategic decisions. The Company is engaged primarily in the business ""theatrical exhibition and allied activities"" under the brand ""Carnival Cinemas"". Accordingly, in the context of Ind AS 108 - ""Operating Segments"", it is considered to constitute single reportable segment.

**B. Entity wide disclosure**

As per Ind AS 108- Operating segments, the Company is required to disclose revenue from individual external customers when it is 10 percent or more of entity's revenue. For the year ended 31 March 2019 and 31 March 2018, the Company has not derived revenue from individual external customers which was 10 percent or more of entity's total revenue."

**Cinema Ventures Private Limited**

Summary of significant accounting policies and other explanatory information to the financial statements as at and for the year ended 31 March 2019

**Note 38 - Related party transactions**

In accordance with the requirement of Ind AS 24 "Related Party Disclosures", name of the related party, their relationship, transactions and outstanding balances where control exists and with whom transactions have taken place during the reported period are as follows:

**A. List of related parties**

Name of related party Relationship

Asian Business Connections Private Limited Ultimate holding company

Carnival Films Private Limited Holding company

Stargaze Entertainment Private Limited Fellow subsidiary

Carnival Films Entertainment Private Limited Fellow subsidiary

"Carnival Entertainment & Media Private Limited

(Formerly known as Carnival Media Private Limited)" Entity where directors have significant influence / control

Advantage Overseas Private Limited Entity under common control

CAT Leisures Private Limited Entity under common control

"Carnival Digital Media Private Limited

(Formerly known as ABC Entertainment Private Limited)" Entity where directors have significant influence / control

M/s Anthapilly Plantations Entity under common control

Carnival Motion Pictures Private Limited Entity where directors have significant influence / control

Carnival Techno Park Private Limited Entity under common control

Movie Card Sales Private Limited Entity under common control

Carnival Capital Holding Private Limited Entity under common control

Vaartha News Network Private Limited Entity under common control

Travancore Foods India Private Limited Entity where directors have significant influence / control

**B. Details of transactions are as follows:**

Rs. in lakhs

Particulars Relationship "Year ended

31 March 2019" "Year ended

31 March 2018"

Advances received

Carnival Films Private Limited Holding company 10,815.19 48,053.67

Carnival Capital Holding Private Limited Entity under common control 45.00

Stargaze Entertainment Private Limited Fellow subsidiary 50.00

Carnival Films Entertainment Private Limited Fellow subsidiary 10.00

Advances repaid

Carnival Films Private Limited Holding company - 12,373.19

Asian Business Connections Private Limited Ultimate Holding company - 2,564.47

Advances given

Stargaze Entertainment Private Limited Fellow subsidiary 232.00 332.50

Carnival Films Entertainment Private Limited Fellow subsidiary 532.67 297.25

Carnival Films Private Limited Holding company 8,143.32 -

Advances refunded

Carnival Films Entertainment Private Limited Fellow subsidiary - 434.66

Stargaze Entertainment Private Limited Fellow subsidiary - 350.48

Income received on behalf of the Company by

Carnival Films Private Limited Holding company 8.06 52.33

Carnival Films Entertainment Private Limited Fellow subsidiary - 10.50

Income received/amount received on behalf of

Stargaze Entertainment Private Limited Fellow subsidiary - 1.40

Carnival Films Private Limited Holding Company 1,723.14 73.11

Carnival Films Entertainment Private Limited Fellow subsidiary - 8.76



M/s Anthapilly Plantations Entity under common control 0.05 -

Rental income

Carnival Films Private Limited Holding Company 120.47 -  
Stargaze Entertainment Private Limited Fellow subsidiary 0.87 -  
Carnival Films Entertainment Private Limited Fellow subsidiary 0.87 -

Expenses incurred / payments made on behalf of

Carnival Films Private Limited Holding company 1,161.16 649.91  
Carnival Films Entertainment Private Limited Fellow subsidiary 194.59 15.70  
M/s Anthapilly Plantations Entity under common control 6.08 0.30  
Stargaze Entertainment Private Limited Fellow subsidiary 140.72 515.02  
Carnival Technopark Private Limited Entity under common control 238.00 -

Expenses incurred / payments made on behalf of the Company by

Carnival Films Private Limited Holding company 4,061.50 2,157.35  
Carnival Films Entertainment Private Limited Fellow subsidiary 132.67 190.93  
Stargaze Entertainment Private Limited Fellow subsidiary 92.25 34.11  
Carnival Technopark Private Limited Entity under common control - 5,051.88

Sale of services

CAT Leisures Private Limited Entity under common control - 0.99  
Vaartha News Network Private Limited Entity under common control 0.56 -  
Carnival Motion Pictures Private Limited Entity where directors have significant influence / control - 2.23  
Movie Card Sales Private Limited Entity under common control 564.68 884.28

Distribution expense

Carnival Motion Pictures Private Limited Entity where directors have significant influence / control 10,757.49 15,077.11

Purchase of materials

Travancore Foods India Private Limited Entity where directors have significant influence / control 2.90 -

Purchase of property, plant and equipment

Carnival Films Entertainment Private Limited Fellow subsidiary 18.33 -  
Stargaze Entertainment Private Limited Fellow subsidiary 0.67 -

Sale of property, plant and equipment

Carnival Films Private Limited Holding company 7.43 -  
Carnival Films Entertainment Private Limited Fellow subsidiary 2.00 -  
Stargaze Entertainment Private Limited Fellow subsidiary 1.18 -

Income from premium on corporate guarantee (refer note (iii) below)

Carnival Films Private Limited Holding company 4.30 1.19  
Stargaze Entertainment Private Limited Fellow subsidiary 0.24 0.06  
Carnival Films Entertainment Private Limited Fellow subsidiary 0.24 0.06

Deemed equity distribution

Carnival Films Private Limited Holding company 144.31 100.75  
Stargaze Entertainment Private Limited Fellow subsidiary - 23.58  
Carnival Films Entertainment Private Limited Fellow subsidiary - 23.54

Security given

Carnival Films Private Limited Holding company 19,660.81 13,710.47  
Stargaze Entertainment Private Limited Subsidiary company - 5,000.00  
Carnival Films Entertainment Private Limited Subsidiary company - 5,000.00

C. Balances outstanding as at year end

Rs. in lakhs

Particulars Relationship "As at  
31 March 2019" "As at  
31 March 2018" "As at  
1 April 2017"

Advances payable

Carnival Films Private Limited Holding company 57,959.20 50,793.34 13,584.64  
Advantage Overseas Private Limited Entity under common control - - 2,205.48  
Stargaze Entertainment Private Limited Fellow subsidiary - 151.73 145.87  
Carnival Films Entertainment Private Limited Fellow subsidiary - 188.35 -  
Asian Business Connections Private Limited Ultimate holding company 785.41 785.41 3,349.88  
Carnival Capital Holding Private Limited Entity under common control 45.00 - -  
Carnival Techno Park Private Limited Entity under common control 4,813.88 5,051.88 -

M/s Anthapilly Plantations Entity under common control - 2.38 2.27

Advance receivable

Carnival Films Entertainment Private Limited Fellow subsidiary 380.78 - 122.54

Stargaze Entertainment Private Limited Fellow subsidiary 547.52 467.39 -

Movie Card Sales Private Limited Entity under common control - - 470.30

"Carnival Entertainment & Media Private Limited

(Formerly known as Carnival Media Private Limited)" Entity where directors have significant influence / control 7.75 7.75 -

M/s Anthapilly Plantations Entity under common control 3.64 - -

Trade receivable

CAT Leisures Private Limited Entity under common control 59.63 59.63 58.65

"Carnival Digital Media Private Limited

(Formerly known as ABC Entertainment Private Limited)" Entity where directors have significant influence / control 52.23 52.23 55.60

Carnival Motion Pictures Private Limited Entity where directors have significant influence / control - 2.29 0.05

Movie Card Sales Private Limited Entity under common control 965.15 1,354.58 -

Vaartha News Network Private Limited Entity under common control 3.35 2.80 -

Trade payable

Travancore Foods India Private Limited Entity where directors have significant influence / control 0.59 - -

Carnival Motion Pictures Private Limited Entity where directors have significant influence / control 989.19 1,356.70 420.50

Advance from customers

"Carnival Entertainment & Media Private Limited

(Formerly known as Carnival Media Private Limited)" Entity where directors have significant influence / control - - 12.22

Deemed equity distribution

Carnival Films Private Limited Holding company 311.67 171.67 72.10 140.01

Stargaze Entertainment Private Limited Fellow subsidiary 23.29 23.52 - -0.24

Carnival Films Entertainment Private Limited Fellow subsidiary 23.25 23.48 - -0.24

Security given outstanding

Carnival Films Private Limited Holding company 42,414.86 23,361.55 9,812.50

Stargaze Entertainment Private Limited Subsidiary company 4,937.50 4,987.50 -

Carnival Films Entertainment Private Limited Subsidiary company 4,937.50 4,987.50 -

Notes

(i) The above disclosure has been made on the basis of information available with the Company. Beneficiary has not recognised the guarantee fee or premium paid as an expense.

(ii) The Company has provided a security to IDBI Trusteeship Services Limited in relation to the term loan availed by Carnival Films Entertainment Private Limited from Yes Bank Limited (outstanding as on 31 March 2019 Rs. 4,937.50 lakhs and as on 31 March 2018 Rs. 4,987.50 lakhs), for the term loan availed by Stargaze Entertainment Private Limited from Yes Bank Limited (outstanding as on 31 March 2019 Rs. 4,937.50 lakhs and as on 31 March 2018 Rs. 4,987.50 lakhs) and for the term loan availed by Carnival Films Private Limited from Yes Bank Limited (outstanding as on 31 March 2019 Rs. 42,414.86 , as on 31 March 2018 Rs. 23,361.55 and as on 1 April 2017 Rs. 9,812.50 lakhs) (refer note 36 and 47).

Note 39 - Lease Commitments

A. Operating lease commitments: Company as lessee

The Company has significant leasing arrangements in respect of operating leases for premises and utilities. Operating lease rental charged to statement of profit and loss amount to Rs. 8,213.80 lakhs ( 31 March 2018 - Rs. 8,864.44 lakhs).

Rs. in lakhs

Future minimum lease payments "As at

31 March 2019" "As at

31 March 2018" "As at

1 April 2017"

(A) not later than one year 6,037.41 6,371.53 6,372.55 6,037.41 6,371.53

(B) later than one year and not later than five years 20,151.61 23,558.21 22,070.23 20,151.61 23,558.21

(C) later than five years 22,065.36 34,056.40 31,684.18 22,065.36 34,056.40

48,254.38 63,986.14 60,126.96 48,254.38 63,986.14

B. Finance lease

Net carrying amount of carrying assets as at balance sheet date Rs. 3,708.89 lakhs ( 31 March 2018 - Rs. 4,108.21 lakhs). The minimum future lease rentals and present value of minimum lease rentals payable are as follows:

Rs. in lakhs

"As at

31 March 2019" "As at

31 March 2018" "As at

1 April 2017"

Minimum lease rentals payable as on balance sheet date 637.80 5,704.17 15,724.79

Present value of minimum lease rentals payable 585.55 5,643.51 14,844.05

Rs. in lakhs

Minimum lease payment Present value of minimum lease payment

"As at

31 March 2019" "As at

31 March 2018" "As at

1 April 2017" "As at

31 March 2019" "As at

31 March 2018" "As at

1 April 2017"

Payable not later than 1 year 397.90 5,704.17 13,475.15 353.36 5,643.51 12,662.37 397.90 5,704.17

Payable later than 1 year not later than 5 years 239.90 - 2,249.63 232.19 - 2,181.68 239.90 -

Payable later than 5 years - - - - -

637.80 5,704.17 15,724.78 585.55 5,643.51 14,844.05 637.80 5,704.17

C. Company as a lessor

"The Company has significant leasing arrangements in respect of operating leases for premises and utilities. Operating lease rental income accrued to statement of profit and loss amount to Rs. 837.53 lakhs ( 31 March 2018 - Rs. 768.13 lakhs).

These are generally cancellable on mutual consent and the lessee can vacate the rented property at any time. There is no escalation clause in the lease agreement. There are no restrictions imposed by lease arrangements."

The Company has given spaces of cinemas/ food courts under operating lease arrangements taken on lease or being operated under revenue sharing arrangements. The Company has common property, plant and equipment for operating multiplex/giving on rent. Hence separate figures for the property, plant and equipment given on rent are not ascertainable.

Note 40 - Income tax

Reconciliation of tax expense and the accounting profit multiplied by India's domestic tax rate

"Year ended

31 March 2019" "Year ended

31 March 2018"

Accounting loss before tax from continuing operations (11,781.39) (14,479.71)

Enacted tax rate in India 26.00% 30.90%

Expected tax expense - -

"Tax expense as recognised in the statement of profit and loss" - -

Note 41 - Financial instruments

A. Fair value hierarchy

"Financial assets and financial liabilities measured at fair value in the balance sheet are grouped into three levels of a fair value hierarchy. The three levels are defined based on the observability of significant inputs to the measurement, as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity specific estimates.

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs). "

"B. Valuation process and technique used to determine fair value specific valuation techniques used to value financial instruments include:

The fair values of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The following methods and assumptions were used to estimate the fair values:

- Fair value of cash and cash equivalents, trade receivables, trade payables, other financial assets / liabilities, short term loans from banks and mutual funds approximate their carrying amounts largely due to short term maturities of these instruments."

Fair value hierarchy for assets as at 31 March 2019 Rs. in lakhs

Financial assets measured at fair value through profit or loss "As at

31 March 2019" "Quoted

prices in

active markets

(Level 1)

" "Significant

observable

inputs

(Level 2)

" "Significant

unobservable

inputs

(Level 3)

"

Investment in mutual fund (refer note 12) - - - -

- - - -

Fair value hierarchy for assets as at 31 March 2018 Rs. in lakhs  
 Financial assets measured at fair value through profit or loss "As at  
 31 March 2018" "Quoted  
 prices in  
 active markets  
 (Level 1)  
 " "Significant  
 observable  
 inputs  
 (Level 2)  
 " "Significant  
 unobservable  
 inputs  
 (Level 3)  
 "

Investment in mutual fund (refer note 12)	2,803.20	2,803.20	-	-
	2,803.20	2,803.20	-	-

Fair value hierarchy for assets as at 1 April 2017 Rs. in lakhs  
 Financial assets measured at fair value through profit or loss "As at  
 1 April 2017" "Quoted  
 prices in  
 active markets  
 (Level 1)  
 " "Significant  
 observable  
 inputs  
 (Level 2)  
 " "Significant  
 unobservable  
 inputs  
 (Level 3)  
 "

Investment in mutual fund (refer note 12)	-	-	-	-
	-	-	-	-

During the periods mentioned above, there have been no transfers amongst the level of hierarchy.

(This place is left blank intentionally)

Note 42 - Financial risk management

The Company's financial risk management is an integral part of how to plan execute its business strategies.

(i) Financial instruments by category Rs. in lakhs

Carrying value and fair value

As at As at As at

31 March 2019 31 March 2018 1 April 2017

Rs. in lakhs Rs. in lakhs Rs. in lakhs

Financial assets measured at amortised cost

Trade receivables 2,879.09 7,882.71 5,082.97 2,879.09 7,882.71

Cash and cash equivalents 321.76 533.52 1,967.68 321.76 533.52

Bank balances other than cash and cash equivalents 675.61 626.07 463.95 675.61 626.07

Loans 3,192.89 3,626.21 4,407.88 3,192.89 3,626.21

Other financial assets 4,001.14 2,822.40 1,833.95 4,001.14 2,822.40

11,070.49 15,490.91 13,756.43 11,070.49 15,490.91

Financial assets measured at fair value through profit or loss

Investments in mutual funds - 2,803.20 - - 2,803.20

- 2,803.20 -

Financial liabilities measured at amortised cost

Borrowings 32,001.45 34,731.03 60,661.42 32,001.45 34,731.03

Trade payables 2,703.94 3,620.63 2,565.42 2,703.94 3,620.63

Other financial liabilities 73,471.85 66,644.82 30,858.54 73,471.85 66,644.82

1,08,177.24 1,04,996.48 94,085.38 1,08,177.24 1,04,996.48

(i) The management assessed that cash and cash equivalents, trade receivables, other bank balances and trade payables approximate their carrying amounts largely due to the short-term maturities of these instruments. The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

(ii) The Company determines fair values of financial assets and financial liabilities by discounting the contractual cash inflows/ outflows using prevailing interest rates of financial instruments with similar terms. The initial measurement of financial assets and financial liabilities is at fair value. The fair value of investment is determined using quoted net assets value from the fund.

## (ii) Risk management

The Company's activities expose it to market risk, liquidity risk and credit risk. This note explains the sources of risk which the entity is exposed to and how the entity manages the risk and the related impact in the financial statements:

## Risk Exposure arising from Measurement Management

Market risk - interest rate Borrowings at variable rates Sensitivity analysis Borrowings taken at floating rates

Market risk - equity price "Investments in mutual funds

" Sensitivity analysis Portfolio diversification

Credit risk "Cash and cash equivalents, trade receivables, financial assets measured at amortised cost, other assets

" Ageing analysis Cash and cash equivalents, trade receivables, financial assets measured at amortised cost

Liquidity risk Borrowings, trade payables, other financial liabilities and other liabilities Rolling cash flow forecasts Availability of committed credit lines and borrowing facilities

The Company's risk management is carried out under policies approved by the Board of Directors. The Board of Directors provide written principles for overall risk management, as well as policies covering specific areas, such as interest rate risk, credit risk and liquidity risk.

(This place is left blank intentionally)

## A. Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk, such as equity price risk and commodity risk. Financial instruments affected by market risk include loans and borrowings, deposits, FVTOCI investments and derivative financial instruments.

## (i) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates relates primarily to the long-term debt obligations with floating interest rates.

The Company manages its interest rate risk by having a balanced portfolio of fixed and variable rate loans and borrowings. Below is the overall exposures of the Company to interest rate risk:

Rs. in lakhs	As at 31 March 2019	As at 31 March 2018	As at 01 April 2017
Variable rate borrowing	31,648.09	29,087.51	60,661.42
Fixed rate borrowing	353.36	5,643.52	- 353.36
	32,001.45	34,731.03	60,661.42
			32,001.45
			34,731.03

## "Interest rate sensitivity

The following table demonstrates the sensitivity to a reasonably possible change in interest rates on loans and borrowings. With all other variables held constant, the Company's profit before tax is affected through the impact on floating rate borrowings, as follows:"

Rs. in lakhs	Increase effect	Decrease effect
"As at 31 March 2019"	"As at 31 March 2018"	"As at 31 March 2019"
"As at 31 March 2018"		
Effect of increase/decrease in floating interest rate by 100 basis points(1%) for term loans	324.00	236.00 (324.00) (236.00)

## "(ii) Foreign currency risk

The Indian Rupee is the Company's most significant currency. As a consequence, the Company's results are presented in Indian Rupee. Foreign currency risk is the risk that fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Company transacts business majorly in local currency and there is no significant foreign currency transactions, therefore do not pose a significant foreign currency risk on the company."

## "(iii) Equity price risk

The Company's mutual funds are susceptible to market price risk arising from uncertainties about future values of the investment securities. The Company manages the price risk through diversification and by placing limits on individual and total instruments. Reports on the portfolio are submitted to the company's senior management on a regular basis."

Set out below is the impact of a 1% movement in the NAV of mutual funds on the Company's profit before tax:

Rs. in lakhs	As at 31 March 2019	As at 31 March 2018	As at 1 April 2017
Effect on profit before tax:			
NAV increase by 100 bps	- 28.03	-	-
NAV decrease by 100 bps	- (28.03)	-	-

(This place is left blank intentionally)

## B. Credit risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss.

The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its investing activities, including deposits with banks and financial institutions. Management has a credit policy in place and the exposure to credit risk is monitored on an ongoing basis. Credit evaluations are performed on all customers requiring credit over a certain amount.

**"Trade receivables**

Customer credit risk is managed by each business unit subject to the Company's established policy, procedures and control relating to customer credit risk management. Outstanding customer receivables are regularly monitored. Refer note 50 for detailed analysis of expected credit loss.

An impairment analysis is performed at each reporting date on an individual basis for major clients. The maximum exposure to credit risk at the reporting date is the carrying value of each class of financial assets disclosed in note below. The Company does not hold collateral as security. The Company evaluates the concentration of risk with respect to trade receivables as low, as its customers are located in several jurisdictions and has been rated highly by credit rating agencies. "

**"Financial instruments and cash deposits**

Credit risk from balances with banks and financial institutions is managed by the Company's treasury department in accordance with the Company's policy. Investments of surplus funds are made only with approved counterparties and within credit limits assigned to each counterparty. The limits are set to minimise the concentration of risks and therefore mitigate financial loss through counterparty's potential failure to make payments.

The Company's maximum exposure to credit risk for the components of the Balance Sheet at reporting dates are the carrying amounts as illustrated in note below.

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk at the reporting date was:"

Rs. in lakhs

"As at

31 March 2019" "As at

31 March 2018" "As at

1 April 2017"

Trade receivables (refer note 13)	2,879.09	7,882.71	5,082.97	2,879.09	7,882.71
Cash and cash equivalents (refer note 14)	321.76	533.52	1,967.68	321.76	533.52
Bank balance other than cash and cash equivalents (refer note 15)	675.61	626.07	463.95	675.61	626.07
Loans (refer note 6 and 16)	3,192.89	3,626.21	4,407.88	3,192.89	3,626.21
Investments (refer note 12) -	2,803.20	-	2,803.20		
Other financial assets (refer note 7 and 17)	4,001.14	2,822.40	1,833.95	4,001.14	2,822.40
	11,070.49	18,294.11	13,756.43	11,070.49	18,294.11

**C. Liquidity risk**

"The Company monitors its risk of a shortage of funds using a liquidity planning tool. The Company's treasury function reviews the liquidity position on an ongoing basis. The Company has access to a sufficient variety of sources of funding.

The following are the contractual maturities of the financial liabilities, including estimated interest payments as at 31 March 2019"

Rs. in lakhs

Carrying amount	Contractual cash flow	upto 1 year	1-5 years		
Borrowings (refer note 21 and 23)	32,001.45	32,001.45	1,581.48	30,419.97	32,001.45
Trade payables (refer note 22)	2,703.94	2,703.94	2,703.94	2,703.94	2,703.94
Other financial liabilities (refer note 23)	73,471.85	73,471.85	73,471.85	-	73,471.85
	1,08,177.24	1,08,177.24	77,757.27	30,419.97	1,08,177.24

The following are the contractual maturities of the financial liabilities, including estimated interest payments as at 31 March 2018:

Rs. in lakhs

Carrying amount	Contractual cash flow	upto 1 year	1-5 years		
Borrowings (refer note 21 and 23)	34,731.03	34,731.03	5,957.86	28,773.17	34,731.03
Trade payables (refer note 22)	3,620.63	3,620.63	3,620.63	-	3,620.63
Other financial liabilities (refer note 23)	66,644.82	66,644.82	66,644.82	-	66,644.82
	1,04,996.48	1,04,996.48	76,223.31	28,773.17	1,04,996.48

The following are the contractual maturities of the financial liabilities, including estimated interest payments as at 1 April 2017:

Rs. in lakhs

Carrying amount	Contractual cash flow	upto 1 year	1-5 years		
Borrowings (refer note 21 and 23)	60,661.42	60,661.42	24,896.58	35,764.84	60,661.42
Trade payables (refer note 22)	2,565.42	2,565.42	2,565.42	-	2,565.42
Other financial liabilities (refer note 23)	30,858.54	30,858.54	30,858.54	-	30,858.54
	94,085.38	94,085.38	58,320.54	35,764.84	94,085.38

"It is not expected that the cash flows included in the maturity analysis could occur significantly earlier, or at significantly different amounts."

**Note 43 - Capital management**

The Company's policy is to maintain a strong capital base so as to maintain investor, creditor confidence and to sustain future development of the business. The Company's senior management monitor the return on capital employed and gearing ratio.

The Company's Gearing ratio was as follows:

Rs. in lakhs

"As at

31 March 2019" "As at

31 March 2018" "As at

1 April 2017"

Net debt (refer note 21) 31,679.69 34,197.51 58,693.74

Total equity (59,389.65) (47,466.23) (32,816.12)

Gearing ratio -53% -72% -179%

There were no changes in the Company's approach to capital management during the year ended 31 March 2019, 31 March 2018 and 1 April 2017.

#### Note 44 - First time adoption of Ind AS

These financial statements for the year ended 31 March 2019, are the first financial statements prepared by the Company in accordance with Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015. For periods up to and including the year ended 31 March 2018, the Company prepared its financial statements in accordance with accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 ('Indian GAAP' or 'Previous GAAP').

In preparing these financial statements, the Company's opening Ind AS balance sheet was prepared as at 1 April 2017, the Company's date of transition to Ind AS. This note explains the principal adjustments made by the Company in restating its Previous GAAP financial statements, including the balance sheet as at 1 April 2017 and the financial statements as at and for the year ended 31 March 2018.

The Company has applied Ind AS 101 "First Time Adoption of Indian Accounting Standard" in preparing these first financial statements. The effect of transition to Ind AS on equity, total comprehensive income and reported cash flows are presented in this section and are further explained in the notes accompanying the tables.

##### A. Optional exemptions availed :

"Business combinations

The Company has availed the business combination exemption on first time adoption of Ind AS and accordingly the business combinations prior to date of transition have not been restated to the accounting prescribed under Ind AS 103 - Business combinations.

The Company applies the requirements of Ind AS 103 - Business combinations to transactions occurring after the date of transition to Ind AS.

##### Deemed cost

Ind AS 101 permits a first-time adopter to elect to continue with the carrying value for all of its property, plant and equipment as recognised in the financial statements as at the date of transition to Ind AS, measured as per the previous GAAP and use that as its deemed cost as at the date of transition. This exemption can also be used for intangible assets covered by Ind AS 38 - Intangible Assets. Accordingly, the Company has elected to measure all of its property, plant and equipment and intangible assets at their previous GAAP carrying value."

##### B. Mandatory exceptions applied:

"Estimates

An entity's estimates in accordance with Ind AS at the date of transition to Ind AS shall be consistent with estimates made for the same date in accordance with previous GAAP (after adjustments to reflect any difference in accounting policies), unless there is objective evidence that those estimates were in error.

Ind AS estimates as at 1 April 2017 are consistent with the estimates as at the same date made in conformity with previous GAAP except where Ind AS required a different basis for estimates as compared to the previous GAAP.

##### Classification and measurement of financial assets

The classification and measurement of financial assets will be made considering whether the conditions as per Ind AS 109 "Financial Instruments" are met based on facts and circumstances existing at the date of transition.

Financial assets can be measured using effective interest method by assessing its contractual cash flow characteristics only on the basis of facts and circumstances existing at the date of transition and if it is impracticable to assess elements of modified time value of money, i.e., the use of effective interest method, fair value of financial asset at the date of transition shall be the new carrying amount of that asset. The measurement exemption applies for financial liabilities as well.

Applying a requirement is impracticable when the entity cannot apply it after making every reasonable effort to do so. it is impracticable to apply the changes retrospectively if:

- a) the effects of the retrospective application are not determinable;
- b) the retrospective application requires assumptions about what management's intent would have been in that period;
- c) The retrospective application requires significant estimates of amounts and it is impossible to distinguish objectively information about those estimates that existed at that time

##### De-recognition of financial assets and liabilities

Ind AS 101 requires a first-time adopter to apply the de-recognition provisions of Ind AS 109 prospectively for transactions occurring on or after the date of transition to Ind AS. However, Ind AS 101 allows a first-time adopter to apply the de-recognition requirements in ind as 109 retrospectively from a date of the entity's choice, provided that the information needed to apply Ind AS 109 to financial assets and financial liabilities derecognised as a result of past transactions was obtained at the time of initially accounting for those transactions.

The company has elected to apply the de-recognition provisions of ind as 109 prospectively from the date of transition to Ind AS."

(This place is left blank intentionally)

##### Note 45 - Standard issued but not yet effective up to the date of issuance of the Company's financial statements:

The new significant standards, amendments to Standards that are issued but not yet effective until the date of authorization for issuance of the said



financial statements are discussed below. The company has not early adopted these amendments and intends to adopt when they become effective.

A. Ind AS 116, 'Leases'

"On 30 March 2019, the Ministry of Corporate Affairs (MCA) has notified Ind AS 116, Leases. 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. Ind AS 116 introduces a single lessee accounting model and requires the lessee to recognise a right of use asset and liability for all leases with a term of more than twelve months, unless the underlying asset is of low value. Currently, operating lease expenses are charged to the Statement of Profit and Loss over the period, and it would be replaced for amortisation of right of use asset, and interest expense on lease liability. The standard also contains enhanced disclosure requirements for lessees. Ind AS 116 substantially carries forward the lessor accounting requirements in Ind AS 17.

The amendment is applicable to the Company from 01 April 2019. The Company is in process of evaluating the impact of adoption of Ind AS 116 on its financial statements. "

B. Ind AS 12 Appendix C, Uncertainty over Income Tax Treatments

"On 30 March 2019, Ministry of Corporate Affairs has notified Ind AS 12 Appendix C, Uncertainty over Income Tax Treatments which is to be applied while performing the determination of taxable profit (or loss), tax bases, unused tax credits and tax rates, when there is uncertainty over income tax treatments under Ind AS 12. According to the appendix, an uncertain tax treatment is any tax treatment applied by the company when it is unclear whether that tax treatment will be accepted by the tax authorities. Under Ind AS 12, the key determinant is whether it is probable (i.e. more likely than not) that the taxing authority will accept the company's tax treatment as reported in the income tax filing, the company will record the same amount in the financial statements as reported to tax authorities. If there is an uncertainty about the acceptability of tax treatment, then the company shall reflect the uncertainty following the method that it expects will better predict the resolution of the uncertainty.

- Most likely amount method - The single most likely amount in a range of possible outcomes; or

- Expected value method - The sum of probability-weighted amounts in a range of possible outcomes.

The effective date for adoption of Ind AS 12 Appendix C is annual periods beginning on or after 1 April 2019. The Company will adopt the standard on 1 April 2019 and currently assessing the impact of adoption on its financial statements."

Note 46 - Appointment of company secretary

As per the provisions of Section 203 of the Companies Act, 2013, the Company is not required to appoint a full time company secretary and accordingly these financial statements have not been authenticated by a whole time company secretary under section 134 of the Companies Act, 2013.

## Textual information (15)

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

#### 1 Corporate information

"Cinema Ventures Private Limited was originally incorporated on 19 June 2012, which was a subsidiary company of Reliance MediaWorks Limited. The Company became a subsidiary of Carnival Films Private Limited with effect from 8 August 2015. The Ultimate Holding Company is Asian Business Connections Private Limited.

The Company has its registered office in Mumbai. The Company is primarily engaged in the business of exhibition of movies.

#### 2 Basis of preparation

(a) The financial statements ("Financial Statements") of the Company have been prepared in accordance with Companies (Indian Accounting Standards) ("Ind AS") prescribed under section 133 of the Companies Act, 2013 ("the Act") read with rule 3 of the IND AS and Companies (Indian Accounting Standards) (Amendments) Rules, 2016.

"For all periods up to and including the year ended 31 March 2018, the Company prepared its financial statements in accordance with accounting standards notified under the section 133 of the Companies Act 2013, as amended, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 ("Indian GAAP").

These financial statements are covered by Ind AS 101, First time adoption of Indian Accounting Standards, as they are part of the period covered by the Company's first Ind AS financial statements for the year ending 31 March 2019.

The transition was carried out from the accounting principles generally accepted in India (Indian GAAP) which is considered as Previous GAAP as defined in Ind AS 101. An explanation on how the transition to Ind AS has impacted the Company's equity and profits is provided in note 44. The preparation of these financial statements resulted in changes to the accounting policies as compared to most recent annual financial statements prepared under Indian GAAP. Accounting policies have been applied consistently to all periods presented in the financial statements. They have also been applied in preparing the Ind AS opening Balance Sheet as at 1 April 2017 for the purpose of transition to Ind AS and as required by Ind AS 101. All the Ind AS impact as on the date of transition i.e. 1 April 2017 has been adjusted with Retained earnings."

The financial statements are presented in INR and all values are rounded to the nearest Lakhs (INR 00,000) upto two decimal places, except when otherwise indicated.

"The financial statements have been prepared on a historical cost basis, except for certain financial assets and financial liabilities that are measured at fair value (refer accounting policy on financial instruments) as required under relevant Ind AS.

The financial statements have been prepared on a going concern basis under the historical cost basis except for the following -

i½ Certain financial assets and liabilities have been measured at fair value (refer accounting policy regarding financial instruments); and

ii½ Defined benefit plans - measured using actuarial valuation."

#### (b) Use of estimates

The preparation of financial statements in conformity with Ind AS requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected. In particular, information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognised in the standalone financial statements is included in the following notes:

##### "(i) Income tax:

Significant judgments are involved in determining the provision for income tax, including the amount expected to be paid or recovered in connection with uncertain tax positions."

##### "(ii) Defined benefit plans:

The cost of the defined benefit plans and the present value of the defined benefit obligations are based on actuarial valuation using the projected unit credit method. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date."

##### "(iii) Property, plant and equipment:

Property, plant and equipment (PPE) represent a significant proportion of the asset base of the Company. The change in respect of periodic depreciation is derived after determining an estimate of the PPE's expected useful life and the expected residual value at the end of its life. Depreciation of PPE is calculated on written down value method over the useful life estimated by the management, based on technical evaluation or those prescribed under schedule II of the Act, whichever is higher."

##### "(v) Deferred taxes:

Deferred tax is recorded on temporary differences between the tax bases of assets and liabilities and their carrying amounts, at the rates that have been enacted or substantively enacted at the reporting date. The ultimate realisation of deferred tax assets is dependent upon the generation of future taxable profits during the periods in which those temporary differences and tax loss carry forwards become deductible. The Company considers the expected reversal of deferred tax liabilities and projected future taxable income in making this assessment. The amount of the deferred tax assets considered realisable, however, could be reduced in the near term if estimates of future taxable income during the carry forward period are reduced. "

"(vi) Provisions:

Provisions are recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions (excluding defined benefit plan and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle obligation at the balance sheet date. These are reviewed at each balance sheet date adjusted to reflect the current best estimates."

"(vii) Fair value measurements:

Management applies valuation techniques to determine the fair value of financial instruments and certain property, plant and equipment where active market quotes are not available. This involves developing estimates and assumptions consistent with how market participants would price the instrument."

"(viii) Impairment of assets:

Management applies valuation techniques to determine the fair value of financial instruments and certain property, plant and equipment where active market quotes are not available. This involves developing estimates and assumptions consistent with how market participants would price the instrument."

### 3 Summary of significant accounting policies

#### (a) Current versus non-current classification

"The Company presents assets and liabilities in the balance sheet based on current/ non-current classification as per Company's operating cycle and other criteria as set out in Schedule III to the Act. An asset is treated as current when it is:

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

All other assets are classified as non-current."

"A liability is current when:

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

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

The operating cycle is the time between the acquisition of assets and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

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

(i) On transition to Ind AS, the Company has elected to continue with the carrying value of all of its property, plant and equipment progress recognised as at 1 April 2017 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment and capital work-in-progress .

Property, plant and equipment are stated at cost less accumulated depreciation and impairment losses, if any. The cost of property, plant and equipment includes interest on borrowings attributable to acquisition of qualifying assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Subsequent expenditure relating to property, plant and equipment is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance. All repair and maintenance are charged to statement of profit and loss during the reporting period in which they are incurred.

The costs of property, plant and equipment not ready for their intended use before such date are disclosed under capital work-in-progress.

Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of lease, whichever is lower.

Depreciation on other property, plant and equipment is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013.

Following are the useful lives of the different categories of the asset:

Particulars	Estimated useful life of the asset
Plant and equipments - Head Office	15 years
Plant and equipments - Cinemas	13 years
Furniture and Fixtures- Head Office	10 years
Furniture and Fixtures- Cinemas	8 years
Office Equipment's	5 years
Computers- Servers	6 years
Computers- Hardware	3 years

Leasehold Improvements Lower of, the unexpired period of lease and 10 years

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

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

(ii) Intangible assets

Intangible assets are amortised over their useful life, as determined by the management.

Following are the useful lives of the different categories of the asset:

Particulars Estimated useful life of the asset

Website 10 years

Computers- Software 5 years

The residual values, useful lives and methods of amortisation of intangible assets are reviewed at each financial year end and adjusted prospectively, if appropriate.

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

(iv) Capital work-in-progress

The costs of property, plant and equipment not ready for their intended use before such date are disclosed under capital work-in-progress.

(c) Impairment of non-financial assets

"For all non-financial assets, the Company assesses whether there are indicators of impairment. If such an indicator exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any. Where the asset does not generate cash flows that are independent from other assets, the Company estimates the recoverable amount of the cash-generating unit (CGU) to which the asset belongs.

The recoverable amount for an asset or CGU is the higher of its value in use and fair value less costs of disposal. If the recoverable amount of an asset or CGU is estimated to be less than its carrying amount the asset is considered impaired and the carrying amount of the asset or CGU is reduced to its recoverable amount. An impairment loss is recognised immediately in the statement of profit and loss.

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

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

An assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or CGU's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's or CGU's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the statement of profit or loss.

#### (d) Leases

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

A lease is classified at the inception date as a finance lease or an operating lease. A lease that transfers substantially all the risks and rewards incidental to ownership to the Company is classified as a finance lease. All other leases are operating lease.

##### "Finance leases as a lessee:

Finance leases, which effectively transfer to the Company substantially all the risks and benefits incidental to ownership of the leased item, are capitalized at the inception of the lease term at the lower of the fair value of the leased property and present value of minimum lease payments. Lease payments are apportioned between the finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised as finance costs in the statement of profit and loss."

A leased asset is depreciated on a straight-line basis over the useful life of the asset.

##### "Operating leases as a lessee:

Lease rentals are recognised as expense or income on a straight line basis with reference to lease terms and other considerations except where-

- (i) Another systematic basis is more representative of the time pattern of the benefit derived from the asset taken or given on lease.; or
- (ii) The payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases."

##### "Operating leases as a lessor:

Lease income from operating leases is recognised in income on a straight-line basis over the lease term, unless either:

- (i) another systematic basis is more representative of the time pattern in which use benefit derived from the leased asset is diminished, even if the payments to the lessors are not on that basis;
- or
- (ii) The payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases."

#### (e) Revenue recognition

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

The following specific recognition criteria must also be met before revenue is recognised."

##### (i) Revenue from sale of tickets

Revenue from sale of tickets is recognised as and when the movie is exhibited. Income is net of refunds, complimentary sales and entertainment tax collected on sale of tickets.

##### (ii) Revenue from sale of food and beverages

Revenue from sale of food and beverages is recognised upon delivery to customers and is net of taxes, refund, discounts and complimentary sales.

(iii) Revenue from advertisement income

Advertisement income is recognised as and when advertisements are displayed at the cinema hall and are net of service tax / goods and service tax.

(iv) Revenue from rent

Revenue from rent is recognised based upon the agreement, on a time proportion basis for the period the property space has been let out to the extent it is certain that the same has been realised or is realisable.

(v) Revenue from interest income

Interest income for all debt instruments is recognised using the effective interest rate method. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of a financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses.

(vi) Revenue from web portal subscription

Income from web portal subscription is accrued whenever the customer books the box office ticket through internet booking site.

(vii) Refund of entertainment tax

Refund of entertainment tax is recognised as income only if the claim of refund of entertainment tax is admitted by the entertainment tax authority of respective State Government.

(viii) Dividend income

Dividend income is recognised when right to receive the dividend is established.

## (f) Taxes on income

## Current tax

"Provision for current tax is made as per the provisions of the Income Tax Act, 1961.

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

Current income tax relating to items recognised outside statement of profit and loss is recognised either in other comprehensive income or in equity. Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate. Minimum Alternate Tax (MAT) paid in accordance with the Tax Laws, which give future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the company."

## Deferred tax

Deferred tax assets and liabilities are recognised for the future tax consequences attributable to timing differences between the financial statements carrying amounts of existing assets and liabilities and their respective tax basis. Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets are recognised only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. If the Company has unabsorbed depreciation or carry forward losses under taxation laws, deferred tax assets are recognised only if there is a virtual certainty supported by convincing evidence that such deferred tax assets can be realised against future taxable profits.

At each balance sheet date the Company re-assesses unrecognised deferred tax assets. It recognises unrecognised deferred tax assets to the extent that it has become reasonably certain or virtually certain, as the case may be that sufficient future taxable income will be available against which such deferred tax assets can be realised.

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

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

(This place is left blank intentionally)

## (g) Employee benefits

## A. Long - term employee benefits

## (i) Defined contribution plan - provident fund

Provident fund benefit is a defined contribution plan under which the Company recognises contribution payable to the provident fund scheme established under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 as expenditure, when an employee renders the related service. The Company has no legal or constructive obligations other than the contribution payable to the provident fund.

## (ii) Defined benefit plan - Gratuity plan

Gratuity is a post-employment benefit defined under the Payment of Gratuity Act, 1972 and is in the nature of a defined benefit plan. The defined benefit/obligation is calculated at or near the reporting date by an independent actuary using the projected unit credit method. The liability recognised in the financial statements in respect of gratuity is the present value of the defined benefit obligation at the reporting date, together with adjustments for unrecognised actuarial gains or losses and past service costs. Past service cost is recognised immediately to the extent that the benefits are already vested and otherwise is amortised on a straight-line basis over the average period until the benefits become vested. Actuarial gains and losses arising from past experience and changes in actuarial assumptions are credited or charged to the statement of OCI in the year in which such gains or losses are determined.

(iii) The employees are covered under the gratuity cum life assurance scheme with the Life Insurance Corporation of India ('LIC'). Gratuity is a post-employment benefit and is in the nature of a defined benefit plan. The liability recognised in the financial statements in respect of gratuity is the present value of the defined benefit obligation at the reporting date, together with adjustments for unrecognised actuarial gains or losses and past service costs. Past service cost is recognised immediately to the extent that the benefits are already vested and otherwise is amortised on a straight-line basis over the average period until the benefits become vested. Actuarial gains and losses arising from past experience and changes in actuarial assumptions are credited or charged to the statement of OCI in the year in which such gains or losses are determined.

(iv) Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in measurement of net interest on the net defined benefit liability), are recognised immediately in the balance sheet with a corresponding debit or credit to retained earnings through OCI in the period in which they occur. Remeasurements are not reclassified to profit and loss in subsequent periods

## B. Short-term employee benefits

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees is recognised in the year during which the employee rendered the services. These benefits comprise performance incentives.

## (h) Financial instruments

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

**Financial assets**

**Initial recognition and measurement**

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

**Subsequent measurement**

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

- Debt instruments at amortised cost



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

#### Debt instruments at amortised cost

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

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

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

#### "Debt instrument at FVTOCI

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

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
  - b) The asset's contractual cash flows represent solely payments of principal and interest (SPPI).
- Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognised in the other comprehensive income (OCI). However, the Company recognises interest income, impairment losses and reversals and foreign exchange gain or loss in the statement of profit and loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to statement of profit and loss. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

The Company does not have any debt instruments classified in FVOCI category."

#### "Debt instrument at FVTPL

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

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

The Company does not have any debt instruments classified in FVTPL category."

#### Derecognition

"A financial asset (or, where applicable, a part of a financial asset or part of a Company of similar financial assets) is primarily derecognised (i.e. removed from the Company's balance sheet) when:

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

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

#### Impairment of financial assets

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

1. Financial assets that are debt instruments, and are measured at amortized cost e.g., loans, investments, deposits, trade receivables and bank balance;
2. Trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 11 and Ind AS 18; The Company impairs its trade receivables basis past experience and trend. Other financial asset, are impaired on case to case basis."

#### Financial liabilities

"The Company's financial liabilities include trade and other payables and employee related liabilities.

At the time of initial recognition, financial liabilities are classified as financial liabilities at fair value through profit or loss, loans and borrowings or trade and other payables (payables).

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

"

#### Derecognition

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

#### Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the assets and settle the liabilities simultaneously.

#### (i) Borrowing costs

General and specific borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Qualifying assets are assets that necessarily take a substantial period of time to get ready for their intended use or sale. Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation. Other borrowing costs are expensed in the period in which they are incurred.

#### (j) Finance costs

Finance costs comprise interest cost and other costs on borrowings. Borrowing costs that are not directly attributable to a qualifying asset are recognised in the statement of profit and loss using the effective interest method.

(This place is left blank intentionally)

#### (k) Provisions and contingent liabilities and contingent assets

##### Provisions

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on management estimate of the amount required to settle the obligation at the date of the balance sheet. These are reviewed at each balance sheet date and adjusted to reflect the current management estimates. Contingent liabilities are disclosed in respect of possible obligations that arise from past events, whose existence would be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are not recognised in the financial statements. However, it is disclosed only when an inflow of economic benefits is probable.

##### Contingencies

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

#### (l) Inventories

Inventories are valued at lower of cost and net realisable value. Cost of inventories comprises cost of purchase and other costs incurred in bringing the inventories to their present condition and location. Trade discount and other similar items are deducted in determining the cost of purchase. Cost is determined on first-in-first-out basis.

Projector lamps are stated at cost. In case of defective and obsolete items, due allowance is estimated and provided for, wherever necessary. Cost is determined on first-in-first-out basis.

#### (m) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits, together with other short-term, highly liquid investments (original maturity less than 3 months) that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

## (n) Earnings/Losses per share

"Basic Earnings / Losses per share amounts are calculated by dividing the profit for the year attributable to equity holders by the weighted average number of equity shares outstanding during the year.

Diluted Earnings / Losses per share amounts are calculated by dividing the profit attributable to equity holders by the weighted average number of equity shares outstanding during the year plus the weighted average number of equity shares that would be issued on conversion of all the dilutive potential equity shares into equity shares.

"

## (o) "

Foreign currency transactions and translations"

"Functional and Presentation currency

Items included in the financial statements of the Company are measured using the currency of the primary economic environment in which the Company operates (the functional currency). The financial statements are presented in Indian Rupees (INR), which is the Company's functional and presentation currency.

## Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are recognised in profit or loss. All foreign exchange gains and losses are presented in the statement of profit and loss on a net basis."

Note 34 - Employee benefits expense

## a) Defined contribution plan - Provident fund

"The Company makes contribution towards provident fund to a defined contribution retirement benefit plan for qualifying employees. The Company's contribution to the Employees Provident Fund is deposited with the Regional Provident Fund Commissioner. Under the Scheme, the Company is required to contribute a specified percentage of payroll cost to the retirement benefit scheme to fund the benefits.

The Company recognised Rs. 54.57 lakhs (31 March 2018 - Rs. 86.74 lakhs) for provident fund contribution in the statement of profit and loss. The contribution payable to the plan by the Company is at the rate specified in rules to the scheme."

## b) Defined benefit plan - Gratuity plan

"The Company's employees are covered under the group gratuity cum life insurance scheme with the Life Insurance Corporation of India (LIC). Gratuity is a post employment benefit and is in the nature of a defined benefit plan. The liability recognised in the balance sheet in respect of gratuity is the present value of the defined benefit /obligation at the balance sheet date less the fair value of plan assets, together with the adjustments for unrecognised actuarial gains or losses and past service costs. The defined benefit / obligation are calculated at or near the balance sheet date by an independent actuary using the projected unit credit method.

The Company has a defined benefit gratuity plan. Every employee who has completed continuous services of five years or more gets a gratuity on death or resignation or retirement at 15 days salary (last drawn salary) for each completed year of service.

"

The following tables set out the status of the gratuity plan and amounts recognised in the Company's financial statements as at 31 March 2019, 31 March 2018 and 1 April 2017.

## i) Change in the present value of the defined benefit obligation Rs. in lakhs

"As at			
31 March 2019" "As at			
31 March 2018" "As at			
1 April 2017"			
Present value of obligation as at the beginning of the year	122.94	105.89	75.98
Interest cost	9.48	7.78	6.08
Current service cost	14.20	18.02	17.80
Benefits paid	(29.91)	(32.40)	(31.77)
Received from LIC but not paid to staff	(1.71)	-	-
Received from LIC but not payable to staff	(0.44)	-	-
Total actuarial (gain)/loss on obligation	0.29	23.65	37.80
Present value of obligation as at the end of the year	114.85	122.94	105.89

## ii) Amount recognised in the balance sheet Rs. in lakhs

"As at			
31 March 2019" "As at			
31 March 2018" "As at			
1 April 2017"			
Fair value of plan asset	43.84	63.27	33.39
Defined benefit obligation	(114.85)	(122.94)	(105.89)
Planned asset/(liability) to be recognised in the balance sheet	(71.01)	(59.67)	(72.50)

## iii) Amount recognised in the statement of profit and loss

Rs. in lakhs			
"Year ended			
31 March 2019" "Year ended			
31 March 2018"			
Current service cost	14.20	18.02	
Interest cost	9.48	7.78	
Expected return on plan asset	(4.88)	(2.46)	
Expense recognised in the statement of profit and loss	18.80	23.34	

## iv) Bifurcation of actuarial (gain)/loss on obligation

Rs. in lakhs			
"Year ended			
31 March 2019" "Year ended			
31 March 2018" "As at			
1 April 2017"			
Actuarial (gain)/loss for the year on projected benefit obligation			
- Actuarial (gain)/loss on arising from change in demographic assumption	-	-	(2.77)
- Actuarial (gain)/loss on arising from change in financial assumption	0.85	(7.04)	9.73
- Actuarial (gain)/loss on arising from experience adjustment	(0.56)	30.69	30.84
Actuarial (gain)/loss for the year on asset	2.20	0.18	0.94
Total actuarial (gain)/loss	2.49	23.83	38.74

## v) Amount recognised in other comprehensive income

Rs. in lakhs			
"Year ended			
31 March 2019" "Year ended			
31 March 2018" "As at			
1 April 2017"			
Net cumulative unrecognised actuarial gain/(loss) opening			
Actuarial gain/(loss) for the year on projected benefit obligation	(0.29)	(23.65)	(37.80)
Actuarial gain/(loss) for the year on asset	(2.20)	(0.18)	(0.94)
Unrecognised actuarial gain/(loss) for the year	(2.49)	(23.83)	(38.74)

## vi) Change in fair value of plan asset

Rs. in lakhs			
"As at			
31 March 2019" "As at			
31 March 2018" "As at			
1 April 2017"			
Fair value of plan asset at the beginning of the year	63.27	33.39	4.26
Actual return on plan assets	2.68	2.57	0.33
Employers' contribution	9.95	60.00	61.50
Benefits paid	(29.91)	(32.39)	(31.77)
Received from LIC but not paid to staff	(1.71)	-	-
Received from LIC but not payable to staff	(0.44)	-	-
Actuarial loss	-	(0.30)	(0.93)
Fair value of plan asset as at the end of the year	43.84	63.27	33.39

## vii) Principal actuarial assumptions

"As at			
31 March 2019" "As at			
31 March 2018" "As at			
1 April 2017"			
i) Discount rate (p.a.)	7.66%	7.71%	7.35%
ii) Salary escalation rate (p.a.)	5.50%	5.50%	5.50%

## viii) Demographic assumptions

"As at			
31 March 2019" "As at			
31 March 2018" "As at			
1 April 2017"			
i) Retirement age	60 years	60 years	60 years
ii) Mortality rates inclusive of provision for disability	100%	Indian Assured Lives Mortality (2006-08)	
iii) Attrition at ages "Withdrawal			
Rate (%) "Withdrawal			
Rate (%) "Withdrawal			

## Rate (%)"

Up to 30 years	3.00	3.00	3.00
From 31 to 44 years	2.00	2.00	2.00
Above 44 years	1.00	1.00	1.00

These assumptions were developed by the management with the assistance of independent actuarial appraisers. Discount factors are determined close to each year end by reference to government bonds of relevant economic markets and that have terms to maturity approximating to the terms of the related obligation. Other assumptions are based on management's historical experience.

ix) A quantitative sensitivity analysis for significant assumption as at 31 March 2019, 31 March 2018 and 1 April 2017 are as shown below. The financial results are sensitive to the actuarial assumptions. The changes to the defined benefit obligations for increase and decrease of 0.50% from assumed salary escalation, withdrawal and discount rates are given below. The following table summarises the effects of changes in these actuarial assumptions on the defined benefit liability at 31 March 2019, 31 March 2018 and 1 April 2017.

As at 31 March 2019

Assumptions	Discount rate	Future salary increases			
Sensitivity level	0.50% increase	0.50% decrease	0.50% increase	0.50% decrease	
Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	
Impact on defined benefit obligation	(8.09)	8.94	9.09	(8.28)	

Sensitivities due to mortality and withdrawals are not material and hence impact of change due to these are not calculated

As at 31 March 2018

Assumptions	Discount rate	Future salary increases			
Sensitivity level	0.50% increase	0.50% decrease	0.50% increase	0.50% decrease	
Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	
Impact on defined benefit obligation	(8.95)	9.93	10.10	(9.17)	

Sensitivities due to mortality and withdrawals are not material and hence impact of change due to these are not calculated

As at 1 April 2017

Assumptions	Discount rate	Future salary increases			
Sensitivity level	0.50% increase	0.50% decrease	0.50% increase	0.50% decrease	
Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	Rs. in lakhs	
Impact on defined benefit obligation	(8.03)	8.94	9.06	(8.20)	

Sensitivities due to mortality and withdrawals are not material and hence impact of change due to these are not calculated

x) The following payments are expected contributions to the defined benefit plan in future years

(Rs. in lakhs)			
"As at			
31 March 2019"	"As at		
31 March 2018"	"As at		
1 April 2017"			
Within the next 1 year	3.33	4.47	3.52
Between 2 and 5 years	12.24	8.97	7.72
Beyond 5 years	99.28	109.49	94.64

xi) Amounts for the current and previous three years are as follows\*:

(Rs. in lakhs)					
31 March 2019	31 March 2018	31 March 2017	31 March 2016		
Defined benefit obligation	114.85	122.94	105.89	75.98	
Plan assets	43.84	63.27	33.39	-	
Deficit/(surplus)	71.01	59.67	72.50	75.98	
Experience adjustments on plan liabilities loss/(gain)	(0.56)	30.68	30.84	(70.10)	
Experience adjustments on plan assets loss	-	(0.30)	(0.93)	-	

\* The Company has acquired business in August 2015 and the Company has adopted Indian Accounting Standard 19 "Employee benefits" for the first time during the year ended 31 March 2016. Hence the disclosures prior to 31 March 2016 are not available.

Note 35 - Dues to Micro and Small Enterprises as per MSMED Act, 2006

Based on the information available with the Company, there are no dues outstanding in respect of micro enterprises and small enterprises at the balance sheet date. Further, no interest during the year has been paid or payable in respect thereof. The above disclosures has been determined to the extent such parties have been identified on the basis of information available with the company.

Rs. in lakhs

"As at

31 March 2019"

31 March 2018"

1 April 2017"

Principal amount remaining unpaid - - -

## Interest due thereon

Interest paid by the Company in terms of Section 16 of MSMED Act, 2006, along with the amount of the payment made to the suppliers and service providers beyond the appointed day during the year - - -

Interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act, 2006 - - -

Amount of interest accrued and remaining unpaid at the end of the year - - -

Further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act, 2006 - - -

## Note 36 - Contingent liabilities and other commitments

## (i) Contingent liabilities Rs. in lakhs

"As at

31 March 2019" "As at

31 March 2018" "As at

1 April 2017"

Security given against loan taken by Carnival Films Private Limited 42,414.86 23,361.55 9,812.50

Security given against loan taken by Carnival Films Entertainment Private Limited 4,937.50 4,987.50 -

Security given against loan taken by Stargaze Entertainment Private Limited 4,937.50 4,987.50 -

Legal claims against the Company not acknowledged as debt (includes Rs. 0.13 lakhs paid under protest) 0.30 - -

52,290.16 33,336.55 9,812.50

## (ii) Other commitments

As per the incentive scheme of some State governments for exemption from payment of entertainment tax, the Company is under obligation to operate the respective multiplexes for a certain number of years.

## Notes

(i) The above disclosure has been made on the basis of information available with the Company.

(ii) The Honorable Supreme Court has passed a decision on 28 February 2019 in relation to inclusion of certain allowances within the scope of 'Basic wages' for the purpose of determining contribution to provident fund under the Employees' Provident Funds & Miscellaneous Provisions Act, 1952. The Company is awaiting further clarifications in this matter in order to reasonably assess the impact on its financial statements, if any. Accordingly, the applicability of the judgement to the Company, with respect to the period and the nature of allowances to be covered and resultant impact on the past provident fund liability, cannot be reasonably ascertained, at present.

## Note 37 - Segment reporting

"A. Business segments

Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker (CODM).

The Chairman of the Company has identified as being the chief operating decision maker to assess the financial performance and position of the

Company and make strategic decisions. The Company is engaged primarily in the business ""theatrical exhibition and allied activities"" under the brand ""Carnival Cinemas"". Accordingly, in the context of Ind AS 108 - ""Operating Segments"", it is considered to constitute single reportable segment.

#### B. Entity wide disclosure

As per Ind AS 108- Operating segments, the Company is required to disclose revenue from individual external customers when it is 10 percent or more of entity's revenue. For the year ended 31 March 2019 and 31 March 2018, the Company has not derived revenue from individual external customers which was 10 percent or more of entity's total revenue."

#### Cinema Ventures Private Limited

Summary of significant accounting policies and other explanatory information to the financial statements as at and for the year ended 31 March 2019

#### Note 38 - Related party transactions

In accordance with the requirement of Ind AS 24 "Related Party Disclosures", name of the related party, their relationship, transactions and outstanding balances where control exists and with whom transactions have taken place during the reported period are as follows:

#### A. List of related parties

Name of related party Relationship

Asian Business Connections Private Limited Ultimate holding company

Carnival Films Private Limited Holding company

Stargaze Entertainment Private Limited Fellow subsidiary

Carnival Films Entertainment Private Limited Fellow subsidiary

"Carnival Entertainment & Media Private Limited

(Formerly known as Carnival Media Private Limited)" Entity where directors have significant influence / control

Advantage Overseas Private Limited Entity under common control

CAT Leisures Private Limited Entity under common control

"Carnival Digital Media Private Limited

(Formerly known as ABC Entertainment Private Limited)" Entity where directors have significant influence / control

M/s Anthapilly Plantations Entity under common control

Carnival Motion Pictures Private Limited Entity where directors have significant influence / control

Carnival Techno Park Private Limited Entity under common control

Movie Card Sales Private Limited Entity under common control

Carnival Capital Holding Private Limited Entity under common control

Vaartha News Network Private Limited Entity under common control

Travancore Foods India Private Limited Entity where directors have significant influence / control

#### B. Details of transactions are as follows:

Rs. in lakhs

Particulars Relationship "Year ended

31 March 2019" "Year ended

31 March 2018"

Advances received

Carnival Films Private Limited Holding company 10,815.19 48,053.67

Carnival Capital Holding Private Limited Entity under common control 45.00

Stargaze Entertainment Private Limited Fellow subsidiary 50.00

Carnival Films Entertainment Private Limited Fellow subsidiary 10.00

Advances repaid

Carnival Films Private Limited Holding company - 12,373.19

Asian Business Connections Private Limited Ultimate Holding company - 2,564.47

Advances given

Stargaze Entertainment Private Limited Fellow subsidiary 232.00 332.50

Carnival Films Entertainment Private Limited Fellow subsidiary 532.67 297.25

Carnival Films Private Limited Holding company 8,143.32 -

Advances refunded

Carnival Films Entertainment Private Limited Fellow subsidiary - 434.66

Stargaze Entertainment Private Limited Fellow subsidiary - 350.48

Income received on behalf of the Company by

Carnival Films Private Limited Holding company 8.06 52.33

Carnival Films Entertainment Private Limited Fellow subsidiary - 10.50

Income received/amount received on behalf of

Stargaze Entertainment Private Limited Fellow subsidiary - 1.40

Carnival Films Private Limited Holding Company 1,723.14 73.11

Carnival Films Entertainment Private Limited Fellow subsidiary - 8.76

M/s Anthapilly Plantations Entity under common control 0.05 -

Rental income

Carnival Films Private Limited Holding Company 120.47 -  
 Stargaze Entertainment Private Limited Fellow subsidiary 0.87 -  
 Carnival Films Entertainment Private Limited Fellow subsidiary 0.87 -

Expenses incurred / payments made on behalf of

Carnival Films Private Limited Holding company 1,161.16 649.91  
 Carnival Films Entertainment Private Limited Fellow subsidiary 194.59 15.70  
 M/s Anthapilly Plantations Entity under common control 6.08 0.30  
 Stargaze Entertainment Private Limited Fellow subsidiary 140.72 515.02  
 Carnival Technopark Private Limited Entity under common control 238.00 -

Expenses incurred / payments made on behalf of the Company by

Carnival Films Private Limited Holding company 4,061.50 2,157.35  
 Carnival Films Entertainment Private Limited Fellow subsidiary 132.67 190.93  
 Stargaze Entertainment Private Limited Fellow subsidiary 92.25 34.11  
 Carnival Technopark Private Limited Entity under common control - 5,051.88

Sale of services

CAT Leisures Private Limited Entity under common control - 0.99  
 Vaartha News Network Private Limited Entity under common control 0.56 -  
 Carnival Motion Pictures Private Limited Entity where directors have significant influence / control - 2.23  
 Movie Card Sales Private Limited Entity under common control 564.68 884.28

Distribution expense

Carnival Motion Pictures Private Limited Entity where directors have significant influence / control 10,757.49 15,077.11

Purchase of materials

Travancore Foods India Private Limited Entity where directors have significant influence / control 2.90 -

Purchase of property, plant and equipment

Carnival Films Entertainment Private Limited Fellow subsidiary 18.33 -  
 Stargaze Entertainment Private Limited Fellow subsidiary 0.67 -

Sale of property, plant and equipment

Carnival Films Private Limited Holding company 7.43 -  
 Carnival Films Entertainment Private Limited Fellow subsidiary 2.00 -  
 Stargaze Entertainment Private Limited Fellow subsidiary 1.18 -

Income from premium on corporate guarantee (refer note (iii) below)

Carnival Films Private Limited Holding company 4.30 1.19  
 Stargaze Entertainment Private Limited Fellow subsidiary 0.24 0.06  
 Carnival Films Entertainment Private Limited Fellow subsidiary 0.24 0.06

Deemed equity distribution

Carnival Films Private Limited Holding company 144.31 100.75  
 Stargaze Entertainment Private Limited Fellow subsidiary - 23.58  
 Carnival Films Entertainment Private Limited Fellow subsidiary - 23.54

Security given

Carnival Films Private Limited Holding company 19,660.81 13,710.47  
 Stargaze Entertainment Private Limited Subsidiary company - 5,000.00  
 Carnival Films Entertainment Private Limited Subsidiary company - 5,000.00

C. Balances outstanding as at year end

Rs. in lakhs

Particulars Relationship "As at

31 March 2019" "As at

31 March 2018" "As at

1 April 2017"

Advances payable

Carnival Films Private Limited Holding company 57,959.20 50,793.34 13,584.64  
 Advantage Overseas Private Limited Entity under common control - - 2,205.48  
 Stargaze Entertainment Private Limited Fellow subsidiary - 151.73 145.87  
 Carnival Films Entertainment Private Limited Fellow subsidiary - 188.35 -  
 Asian Business Connections Private Limited Ultimate holding company 785.41 785.41 3,349.88  
 Carnival Capital Holding Private Limited Entity under common control 45.00 - -  
 Carnival Techno Park Private Limited Entity under common control 4,813.88 5,051.88 -



M/s Anthapilly Plantations Entity under common control - 2.38 2.27

Advance receivable

Carnival Films Entertainment Private Limited Fellow subsidiary 380.78 - 122.54

Stargaze Entertainment Private Limited Fellow subsidiary 547.52 467.39 -

Movie Card Sales Private Limited Entity under common control - - 470.30

"Carnival Entertainment & Media Private Limited

(Formerly known as Carnival Media Private Limited)" Entity where directors have significant influence / control 7.75 7.75 -

M/s Anthapilly Plantations Entity under common control 3.64 - -

Trade receivable

CAT Leisures Private Limited Entity under common control 59.63 59.63 58.65

"Carnival Digital Media Private Limited

(Formerly known as ABC Entertainment Private Limited)" Entity where directors have significant influence / control 52.23 52.23 55.60

Carnival Motion Pictures Private Limited Entity where directors have significant influence / control - 2.29 0.05

Movie Card Sales Private Limited Entity under common control 965.15 1,354.58 -

Vaartha News Network Private Limited Entity under common control 3.35 2.80 -

Trade payable

Travancore Foods India Private Limited Entity where directors have significant influence / control 0.59 - -

Carnival Motion Pictures Private Limited Entity where directors have significant influence / control 989.19 1,356.70 420.50

Advance from customers

"Carnival Entertainment & Media Private Limited

(Formerly known as Carnival Media Private Limited)" Entity where directors have significant influence / control - - 12.22

Deemed equity distribution

Carnival Films Private Limited Holding company 311.67 171.67 72.10 140.01

Stargaze Entertainment Private Limited Fellow subsidiary 23.29 23.52 - -0.24

Carnival Films Entertainment Private Limited Fellow subsidiary 23.25 23.48 - -0.24

Security given outstanding

Carnival Films Private Limited Holding company 42,414.86 23,361.55 9,812.50

Stargaze Entertainment Private Limited Subsidiary company 4,937.50 4,987.50 -

Carnival Films Entertainment Private Limited Subsidiary company 4,937.50 4,987.50 -

Notes

(i) The above disclosure has been made on the basis of information available with the Company. Beneficiary has not recognised the guarantee fee or premium paid as an expense.

(ii) The Company has provided a security to IDBI Trusteeship Services Limited in relation to the term loan availed by Carnival Films Entertainment Private Limited from Yes Bank Limited (outstanding as on 31 March 2019 Rs. 4,937.50 lakhs and as on 31 March 2018 Rs. 4,987.50 lakhs), for the term loan availed by Stargaze Entertainment Private Limited from Yes Bank Limited (outstanding as on 31 March 2019 Rs. 4,937.50 lakhs and as on 31 March 2018 Rs. 4,987.50 lakhs) and for the term loan availed by Carnival Films Private Limited from Yes Bank Limited (outstanding as on 31 March 2019 Rs. 42,414.86, as on 31 March 2018 Rs. 23,361.55 and as on 1 April 2017 Rs. 9,812.50 lakhs) (refer note 36 and 47).

Note 39 - Lease Commitments

A. Operating lease commitments: Company as lessee

The Company has significant leasing arrangements in respect of operating leases for premises and utilities. Operating lease rental charged to statement of profit and loss amount to Rs. 8,213.80 lakhs ( 31 March 2018 - Rs. 8,864.44 lakhs).

Rs. in lakhs

Future minimum lease payments "As at

31 March 2019" "As at

31 March 2018" "As at

1 April 2017"

(A) not later than one year 6,037.41 6,371.53 6,372.55 6,037.41 6,371.53

(B) later than one year and not later than five years 20,151.61 23,558.21 22,070.23 20,151.61 23,558.21

(C) later than five years 22,065.36 34,056.40 31,684.18 22,065.36 34,056.40

48,254.38 63,986.14 60,126.96 48,254.38 63,986.14

B. Finance lease

Net carrying amount of carrying assets as at balance sheet date Rs. 3,708.89 lakhs ( 31 March 2018 - Rs. 4,108.21 lakhs). The minimum future lease rentals and present value of minimum lease rentals payable are as follows:

Rs. in lakhs

"As at

31 March 2019" "As at

31 March 2018" "As at

1 April 2017"

Minimum lease rentals payable as on balance sheet date 637.80 5,704.17 15,724.79

Present value of minimum lease rentals payable 585.55 5,643.51 14,844.05

Rs. in lakhs

## Minimum lease payment Present value of minimum lease payment

"As at

31 March 2019" "As at

31 March 2018" "As at

1 April 2017" "As at

31 March 2019" "As at

31 March 2018" "As at

1 April 2017"

Payable not later than 1 year 397.90 5,704.17 13,475.15 353.36 5,643.51 12,662.37 397.90 5,704.17

Payable later than 1 year not later than 5 years 239.90 - 2,249.63 232.19 - 2,181.68 239.90 -

Payable later than 5 years - - - - - - - -  
637.80 5,704.17 15,724.78 585.55 5,643.51 14,844.05 637.80 5,704.17

## C. Company as a lessor

"The Company has significant leasing arrangements in respect of operating leases for premises and utilities. Operating lease rental income accrued to statement of profit and loss amount to Rs. 837.53 lakhs ( 31 March 2018 - Rs. 768.13 lakhs).

These are generally cancellable on mutual consent and the lessee can vacate the rented property at any time. There is no escalation clause in the lease agreement. There are no restrictions imposed by lease arrangements."

The Company has given spaces of cinemas/ food courts under operating lease arrangements taken on lease or being operated under revenue sharing arrangements. The Company has common property, plant and equipment for operating multiplex/giving on rent. Hence separate figures for the property, plant and equipment given on rent are not ascertainable.

## Note 40 - Income tax

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

"Year ended

31 March 2019" "Year ended

31 March 2018"

Accounting loss before tax from continuing operations (11,781.39) (14,479.71)

Enacted tax rate in India 26.00% 30.90%

Expected tax expense - -

"Tax expense as recognised in the statement of profit and loss" - -

## Note 41 - Financial instruments

## A. Fair value hierarchy

"Financial assets and financial liabilities measured at fair value in the balance sheet are grouped into three levels of a fair value hierarchy. The three levels are defined based on the observability of significant inputs to the measurement, as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity specific estimates.

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs). "

"B. Valuation process and technique used to determine fair value specific valuation techniques used to value financial instruments include:

The fair values of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The following methods and assumptions were used to estimate the fair values:

- Fair value of cash and cash equivalents, trade receivables, trade payables, other financial assets / liabilities, short term loans from banks and mutual funds approximate their carrying amounts largely due to short term maturities of these instruments."

Fair value hierarchy for assets as at 31 March 2019 Rs. in lakhs

Financial assets measured at fair value through profit or loss "As at

31 March 2019" "Quoted

prices in

active markets

(Level 1)

" "Significant

observable

inputs

(Level 2)

" "Significant

unobservable

inputs

(Level 3)

"

Investment in mutual fund (refer note 12) - - - -

- - - -

Fair value hierarchy for assets as at 31 March 2018 Rs. in lakhs  
 Financial assets measured at fair value through profit or loss "As at  
 31 March 2018" "Quoted  
 prices in  
 active markets  
 (Level 1)  
 " "Significant  
 observable  
 inputs  
 (Level 2)  
 " "Significant  
 unobservable  
 inputs  
 (Level 3)  
 "

Investment in mutual fund (refer note 12)	2,803.20	2,803.20	-	-
	2,803.20	2,803.20	-	-

Fair value hierarchy for assets as at 1 April 2017 Rs. in lakhs  
 Financial assets measured at fair value through profit or loss "As at  
 1 April 2017" "Quoted  
 prices in  
 active markets  
 (Level 1)  
 " "Significant  
 observable  
 inputs  
 (Level 2)  
 " "Significant  
 unobservable  
 inputs  
 (Level 3)  
 "

Investment in mutual fund (refer note 12)	-	-	-	-
	-	-	-	-

During the periods mentioned above, there have been no transfers amongst the level of hierarchy.

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Note 42 - Financial risk management

The Company's financial risk management is an integral part of how to plan execute its business strategies.

(i) Financial instruments by category Rs. in lakhs

Carrying value and fair value

As at As at As at

31 March 2019 31 March 2018 1 April 2017

Rs. in lakhs Rs. in lakhs Rs. in lakhs

Financial assets measured at amortised cost

Trade receivables 2,879.09 7,882.71 5,082.97 2,879.09 7,882.71

Cash and cash equivalents 321.76 533.52 1,967.68 321.76 533.52

Bank balances other than cash and cash equivalents 675.61 626.07 463.95 675.61 626.07

Loans 3,192.89 3,626.21 4,407.88 3,192.89 3,626.21

Other financial assets 4,001.14 2,822.40 1,833.95 4,001.14 2,822.40

11,070.49 15,490.91 13,756.43 11,070.49 15,490.91

Financial assets measured at fair value through profit or loss

Investments in mutual funds - 2,803.20 - - 2,803.20

- 2,803.20 -

Financial liabilities measured at amortised cost

Borrowings 32,001.45 34,731.03 60,661.42 32,001.45 34,731.03

Trade payables 2,703.94 3,620.63 2,565.42 2,703.94 3,620.63

Other financial liabilities 73,471.85 66,644.82 30,858.54 73,471.85 66,644.82

1,08,177.24 1,04,996.48 94,085.38 1,08,177.24 1,04,996.48

(i) The management assessed that cash and cash equivalents, trade receivables, other bank balances and trade payables approximate their carrying amounts largely due to the short-term maturities of these instruments. The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

(ii) The Company determines fair values of financial assets and financial liabilities by discounting the contractual cash inflows/ outflows using prevailing interest rates of financial instruments with similar terms. The initial measurement of financial assets and financial liabilities is at fair value. The fair value of investment is determined using quoted net assets value from the fund.

## (ii) Risk management

The Company's activities expose it to market risk, liquidity risk and credit risk. This note explains the sources of risk which the entity is exposed to and how the entity manages the risk and the related impact in the financial statements:

## Risk Exposure arising from Measurement Management

Market risk - interest rate Borrowings at variable rates Sensitivity analysis Borrowings taken at floating rates

Market risk - equity price "Investments in mutual funds

" Sensitivity analysis Portfolio diversification

Credit risk "Cash and cash equivalents, trade receivables, financial assets measured at amortised cost, other assets

" Ageing analysis Cash and cash equivalents, trade receivables, financial assets measured at amortised cost

Liquidity risk Borrowings, trade payables, other financial liabilities and other liabilities Rolling cash flow forecasts Availability of committed credit lines and borrowing facilities

The Company's risk management is carried out under policies approved by the Board of Directors. The Board of Directors provide written principles for overall risk management, as well as policies covering specific areas, such as interest rate risk, credit risk and liquidity risk.

(This place is left blank intentionally)

## A. Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk, such as equity price risk and commodity risk. Financial instruments affected by market risk include loans and borrowings, deposits, FVTOCI investments and derivative financial instruments.

## (i) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates relates primarily to the long-term debt obligations with floating interest rates.

The Company manages its interest rate risk by having a balanced portfolio of fixed and variable rate loans and borrowings. Below is the overall exposures of the Company to interest rate risk:

Rs. in lakhs	As at 31 March 2019	As at 31 March 2018	As at 01 April 2017
Variable rate borrowing	31,648.09	29,087.51	60,661.42
Fixed rate borrowing	353.36	5,643.52	-
	32,001.45	34,731.03	60,661.42
			32,001.45
			34,731.03

## "Interest rate sensitivity

The following table demonstrates the sensitivity to a reasonably possible change in interest rates on loans and borrowings. With all other variables held constant, the Company's profit before tax is affected through the impact on floating rate borrowings, as follows:"

Rs. in lakhs	Increase effect	Decrease effect
"As at 31 March 2019"	"As at 31 March 2018"	"As at 31 March 2019"
"As at 31 March 2018"	"As at 31 March 2019"	"As at 31 March 2018"
Effect of increase/decrease in floating interest rate by 100 basis points(1%) for term loans	324.00	236.00 (324.00) (236.00)

## "(ii) Foreign currency risk

The Indian Rupee is the Company's most significant currency. As a consequence, the Company's results are presented in Indian Rupee. Foreign currency risk is the risk that fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Company transacts business majorly in local currency and there is no significant foreign currency transactions, therefore do not pose a significant foreign currency risk on the company."

## "(iii) Equity price risk

The Company's mutual funds are susceptible to market price risk arising from uncertainties about future values of the investment securities. The Company manages the price risk through diversification and by placing limits on individual and total instruments. Reports on the portfolio are submitted to the company's senior management on a regular basis."

Set out below is the impact of a 1% movement in the NAV of mutual funds on the Company's profit before tax:

Rs. in lakhs	As at 31 March 2019"	As at 31 March 2018"	As at 1 April 2017"
Effect on profit before tax:			
NAV increase by 100 bps	- 28.03	-	-
NAV decrease by 100 bps	- (28.03)	-	-

(This place is left blank intentionally)

## B. Credit risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss.

The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its investing activities, including deposits with banks and financial institutions. Management has a credit policy in place and the exposure to credit risk is monitored on an ongoing basis. Credit evaluations are performed on all customers requiring credit over a certain amount.

**"Trade receivables**

Customer credit risk is managed by each business unit subject to the Company's established policy, procedures and control relating to customer credit risk management. Outstanding customer receivables are regularly monitored. Refer note 50 for detailed analysis of expected credit loss.

An impairment analysis is performed at each reporting date on an individual basis for major clients. The maximum exposure to credit risk at the reporting date is the carrying value of each class of financial assets disclosed in note below. The Company does not hold collateral as security. The Company evaluates the concentration of risk with respect to trade receivables as low, as its customers are located in several jurisdictions and has been rated highly by credit rating agencies. "

**"Financial instruments and cash deposits**

Credit risk from balances with banks and financial institutions is managed by the Company's treasury department in accordance with the Company's policy. Investments of surplus funds are made only with approved counterparties and within credit limits assigned to each counterparty. The limits are set to minimise the concentration of risks and therefore mitigate financial loss through counterparty's potential failure to make payments.

The Company's maximum exposure to credit risk for the components of the Balance Sheet at reporting dates are the carrying amounts as illustrated in note below.

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk at the reporting date was:"

Rs. in lakhs

"As at

31 March 2019" "As at

31 March 2018" "As at

1 April 2017"

Trade receivables (refer note 13)	2,879.09	7,882.71	5,082.97	2,879.09	7,882.71
Cash and cash equivalents (refer note 14)	321.76	533.52	1,967.68	321.76	533.52
Bank balance other than cash and cash equivalents (refer note 15)	675.61	626.07	463.95	675.61	626.07
Loans (refer note 6 and 16)	3,192.89	3,626.21	4,407.88	3,192.89	3,626.21
Investments (refer note 12) -	2,803.20	-	-	2,803.20	
Other financial assets (refer note 7 and 17)	4,001.14	2,822.40	1,833.95	4,001.14	2,822.40
	11,070.49	18,294.11	13,756.43	11,070.49	18,294.11

**C. Liquidity risk**

"The Company monitors its risk of a shortage of funds using a liquidity planning tool. The Company's treasury function reviews the liquidity position on an ongoing basis. The Company has access to a sufficient variety of sources of funding.

The following are the contractual maturities of the financial liabilities, including estimated interest payments as at 31 March 2019"

Rs. in lakhs

Carrying amount	Contractual cash flow upto 1 year	1-5 years				
Borrowings (refer note 21 and 23)	32,001.45	32,001.45	1,581.48	30,419.97	32,001.45	32,001.45
Trade payables (refer note 22)	2,703.94	2,703.94	2,703.94	2,703.94	2,703.94	
Other financial liabilities (refer note 23)	73,471.85	73,471.85	73,471.85	-	73,471.85	73,471.85
	1,08,177.24	1,08,177.24	77,757.27	30,419.97	1,08,177.24	1,08,177.24

The following are the contractual maturities of the financial liabilities, including estimated interest payments as at 31 March 2018:

Rs. in lakhs

Carrying amount	Contractual cash flow upto 1 year	1-5 years				
Borrowings (refer note 21 and 23)	34,731.03	34,731.03	5,957.86	28,773.17	34,731.03	34,731.03
Trade payables (refer note 22)	3,620.63	3,620.63	3,620.63	-	3,620.63	3,620.63
Other financial liabilities (refer note 23)	66,644.82	66,644.82	66,644.82	-	66,644.82	66,644.82
	1,04,996.48	1,04,996.48	76,223.31	28,773.17	1,04,996.48	1,04,996.48

The following are the contractual maturities of the financial liabilities, including estimated interest payments as at 1 April 2017:

Rs. in lakhs

Carrying amount	Contractual cash flow upto 1 year	1-5 years				
Borrowings (refer note 21 and 23)	60,661.42	60,661.42	24,896.58	35,764.84	60,661.42	60,661.42
Trade payables (refer note 22)	2,565.42	2,565.42	2,565.42	-	2,565.42	2,565.42
Other financial liabilities (refer note 23)	30,858.54	30,858.54	30,858.54	-	30,858.54	30,858.54
	94,085.38	94,085.38	58,320.54	35,764.84	94,085.38	94,085.38

"It is not expected that the cash flows included in the maturity analysis could occur significantly earlier, or at significantly different amounts."

**Note 43 - Capital management**

The Company's policy is to maintain a strong capital base so as to maintain investor, creditor confidence and to sustain future development of the business. The Company's senior management monitor the return on capital employed and gearing ratio.

The Company's Gearing ratio was as follows:

Rs. in lakhs

"As at

31 March 2019" "As at

31 March 2018" "As at

1 April 2017"

Net debt (refer note 21) 31,679.69 34,197.51 58,693.74

Total equity (59,389.65) (47,466.23) (32,816.12)

Gearing ratio -53% -72% -179%

There were no changes in the Company's approach to capital management during the year ended 31 March 2019, 31 March 2018 and 1 April 2017.

#### Note 44 - First time adoption of Ind AS

These financial statements for the year ended 31 March 2019, are the first financial statements prepared by the Company in accordance with Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015. For periods up to and including the year ended 31 March 2018, the Company prepared its financial statements in accordance with accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 ('Indian GAAP' or 'Previous GAAP').

In preparing these financial statements, the Company's opening Ind AS balance sheet was prepared as at 1 April 2017, the Company's date of transition to Ind AS. This note explains the principal adjustments made by the Company in restating its Previous GAAP financial statements, including the balance sheet as at 1 April 2017 and the financial statements as at and for the year ended 31 March 2018.

The Company has applied Ind AS 101 "First Time Adoption of Indian Accounting Standard" in preparing these first financial statements. The effect of transition to Ind AS on equity, total comprehensive income and reported cash flows are presented in this section and are further explained in the notes accompanying the tables.

##### A. Optional exemptions availed :

"Business combinations

The Company has availed the business combination exemption on first time adoption of Ind AS and accordingly the business combinations prior to date of transition have not been restated to the accounting prescribed under Ind AS 103 - Business combinations.

The Company applies the requirements of Ind AS 103 - Business combinations to transactions occurring after the date of transition to Ind AS.

##### Deemed cost

Ind AS 101 permits a first-time adopter to elect to continue with the carrying value for all of its property, plant and equipment as recognised in the financial statements as at the date of transition to Ind AS, measured as per the previous GAAP and use that as its deemed cost as at the date of transition. This exemption can also be used for intangible assets covered by Ind AS 38 - Intangible Assets. Accordingly, the Company has elected to measure all of its property, plant and equipment and intangible assets at their previous GAAP carrying value."

##### B. Mandatory exceptions applied:

"Estimates

An entity's estimates in accordance with Ind AS at the date of transition to Ind AS shall be consistent with estimates made for the same date in accordance with previous GAAP (after adjustments to reflect any difference in accounting policies), unless there is objective evidence that those estimates were in error.

Ind AS estimates as at 1 April 2017 are consistent with the estimates as at the same date made in conformity with previous GAAP except where Ind AS required a different basis for estimates as compared to the previous GAAP.

##### Classification and measurement of financial assets

The classification and measurement of financial assets will be made considering whether the conditions as per Ind AS 109 "Financial Instruments" are met based on facts and circumstances existing at the date of transition.

Financial assets can be measured using effective interest method by assessing its contractual cash flow characteristics only on the basis of facts and circumstances existing at the date of transition and if it is impracticable to assess elements of modified time value of money, i.e., the use of effective interest method, fair value of financial asset at the date of transition shall be the new carrying amount of that asset. The measurement exemption applies for financial liabilities as well.

Applying a requirement is impracticable when the entity cannot apply it after making every reasonable effort to do so. it is impracticable to apply the changes retrospectively if:

- a) the effects of the retrospective application are not determinable;
- b) the retrospective application requires assumptions about what management's intent would have been in that period;
- c) The retrospective application requires significant estimates of amounts and it is impossible to distinguish objectively information about those estimates that existed at that time

##### De-recognition of financial assets and liabilities

Ind AS 101 requires a first-time adopter to apply the de-recognition provisions of Ind AS 109 prospectively for transactions occurring on or after the date of transition to Ind AS. However, Ind AS 101 allows a first-time adopter to apply the de-recognition requirements in ind as 109 retrospectively from a date of the entity's choice, provided that the information needed to apply Ind AS 109 to financial assets and financial liabilities derecognised as a result of past transactions was obtained at the time of initially accounting for those transactions.

The company has elected to apply the de-recognition provisions of ind as 109 prospectively from the date of transition to Ind AS."

(This place is left blank intentionally)

##### Note 45 - Standard issued but not yet effective up to the date of issuance of the Company's financial statements:

The new significant standards, amendments to Standards that are issued but not yet effective until the date of authorization for issuance of the said

financial statements are discussed below. The company has not early adopted these amendments and intends to adopt when they become effective.

#### A. Ind AS 116, 'Leases'

"On 30 March 2019, the Ministry of Corporate Affairs (MCA) has notified Ind AS 116, Leases. 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. Ind AS 116 introduces a single lessee accounting model and requires the lessee to recognise a right of use asset and liability for all leases with a term of more than twelve months, unless the underlying asset is of low value. Currently, operating lease expenses are charged to the Statement of Profit and Loss over the period, and it would be replaced for amortisation of right of use asset, and interest expense on lease liability. The standard also contains enhanced disclosure requirements for lessees. Ind AS 116 substantially carries forward the lessor accounting requirements in Ind AS 17.

The amendment is applicable to the Company from 01 April 2019. The Company is in process of evaluating the impact of adoption of Ind AS 116 on its financial statements. "

#### B. Ind AS 12 Appendix C, Uncertainty over Income Tax Treatments

"On 30 March 2019, Ministry of Corporate Affairs has notified Ind AS 12 Appendix C, Uncertainty over Income Tax Treatments which is to be applied while performing the determination of taxable profit (or loss), tax bases, unused tax credits and tax rates, when there is uncertainty over income tax treatments under Ind AS 12. According to the appendix, an uncertain tax treatment is any tax treatment applied by the company when it is unclear whether that tax treatment will be accepted by the tax authorities. Under Ind AS 12, the key determinant is whether it is probable (i.e. more likely than not) that the taxing authority will accept the company's tax treatment as reported in the income tax filing, the company will record the same amount in the financial statements as reported to tax authorities. If there is an uncertainty about the acceptability of tax treatment, then the company shall reflect the uncertainty following the method that it expects will better predict the resolution of the uncertainty.

- Most likely amount method - The single most likely amount in a range of possible outcomes; or

- Expected value method - The sum of probability-weighted amounts in a range of possible outcomes.

The effective date for adoption of Ind AS 12 Appendix C is annual periods beginning on or after 1 April 2019. The Company will adopt the standard on 1 April 2019 and currently assessing the impact of adoption on its financial statements."

#### Note 46 - Appointment of company secretary

As per the provisions of Section 203 of the Companies Act, 2013, the Company is not required to appoint a full time company secretary and accordingly these financial statements have not been authenticated by a whole time company secretary under section 134 of the Companies Act, 2013.

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

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	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No



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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Plant and equipment [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	Textual information (16) [See below]	Textual information (17) [See below]	Textual information (18) [See below]	Textual information (19) [See below]
Useful lives or depreciation rates, property, plant and equipment	Textual information (20) [See below]	Textual information (21) [See below]	Textual information (22) [See below]	Textual information (23) [See below]
Whether property, plant and equipment are stated at revalued amount	No	No	No	No
Property, plant and equipment, revaluation [Abstract]				
Description of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment	-		-	

**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]	Plant and equipment [Member]		Other plant and equipment [Member]	
	Assets given under operating lease [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	Textual information (24) [See below]	Textual information (25) [See below]	Textual information (26) [See below]	Textual information (27) [See below]
Useful lives or depreciation rates, property, plant and equipment	Textual information (28) [See below]	Textual information (29) [See below]	Textual information (30) [See below]	Textual information (31) [See below]
Whether property, plant and equipment are stated at revalued amount	No	No	No	No
Property, plant and equipment, revaluation [Abstract]				
Description of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment	-		-	

**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]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Assets given under operating lease [Member]		Owned and leased assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Textual information (32) [See below]	Textual information (33) [See below]	Textual information (34) [See below]	Textual information (35) [See below]
Useful lives or depreciation rates, property, plant and equipment	Textual information (36) [See below]	Textual information (37) [See below]	Textual information (38) [See below]	Textual information (39) [See below]
Whether property, plant and equipment are stated at revalued amount	No	No	No	No
Property, plant and equipment, revaluation [Abstract]				
Description of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment	-		-	

**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]	Furniture and fixtures [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Assets given under operating lease [Member]	Owned assets [Member]	Owned and leased assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Textual information (40) [See below]	Textual information (41) [See below]	Textual information (42) [See below]	Textual information (43) [See below]
Useful lives or depreciation rates, property, plant and equipment	Textual information (44) [See below]	Textual information (45) [See below]	Textual information (46) [See below]	Textual information (47) [See below]
Whether property, plant and equipment are stated at revalued amount	No	No	No	No
Property, plant and equipment, revaluation [Abstract]				
Description of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment	-		-	

**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]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Assets given under operating lease [Member]	Owned assets [Member]	Owned and leased assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Textual information (48) [See below]	Textual information (49) [See below]	Textual information (50) [See below]	Textual information (51) [See below]
Useful lives or depreciation rates, property, plant and equipment	Textual information (52) [See below]	Textual information (53) [See below]	Textual information (54) [See below]	Textual information (55) [See below]
Whether property, plant and equipment are stated at revalued amount	No	No	No	No
Property, plant and equipment, revaluation [Abstract]				
Description of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment	-		-	

**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]	Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Assets given under operating lease [Member]	Owned assets [Member]	Owned and leased assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Textual information (56) [See below]	Textual information (57) [See below]	Textual information (58) [See below]	Textual information (59) [See below]
Useful lives or depreciation rates, property, plant and equipment	Textual information (60) [See below]	Textual information (61) [See below]	Textual information (62) [See below]	Textual information (63) [See below]
Whether property, plant and equipment are stated at revalued amount	No	No	No	No
Property, plant and equipment, revaluation [Abstract]				
Description of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment	-		-	

**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]	Leasehold improvements [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	Textual information (64) [See below]	Textual information (65) [See below]
Useful lives or depreciation rates, property, plant and equipment	Textual information (66) [See below]	Textual information (67) [See below]
Whether property, plant and equipment are stated at revalued amount	No	No
Property, plant and equipment, revaluation [Abstract]		
Description of restrictions on distribution of revaluation surplus to shareholders, 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]			
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	4,814.26	1,410.97		4,814.26
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-4,297.29	-4,771.45		
Total Depreciation property plant and equipment	-4,297.29	-4,771.45		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1,225.13	4,568.46		2,245.02
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	1,225.13	4,568.46		2,245.02
Total increase (decrease) in property, plant and equipment	-708.16	-7,928.94		2,569.24
Property, plant and equipment at end of period	19,401.3	20,109.46	28,038.4	27,123.59

## 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]					
	Owned and leased assets [Member]					
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]			
	Carrying amount	accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]						
Disclosure of detailed information about property, plant and equipment [Line items]						
Reconciliation of changes in property, plant and equipment [Abstract]						
Changes in property, plant and equipment [Abstract]						
Additions other than through business combinations, property, plant and equipment		1,410.97				
Acquisitions through business combinations, property, plant and equipment		0				
Increase (decrease) through net exchange differences, property, plant and equipment		0				
Depreciation, property, plant and equipment [Abstract]						
Depreciation recognised in profit or loss					4,297.29	4,771.45
Total Depreciation property plant and equipment					4,297.29	4,771.45
Impairment loss recognised in profit or loss, property, plant and equipment					0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment					0	0
Revaluation increase (decrease), property, plant and equipment		0				
Disposals and retirements, property, plant and equipment [Abstract]						
Disposals, property, plant and equipment		4,895.02			1,019.89	326.56
Retirements, property, plant and equipment		0			0	0
Total disposals and retirements, property, plant and equipment		4,895.02			1,019.89	326.56
Total increase (decrease) in property, plant and equipment		-3,484.05			3,277.4	4,444.89
Property, plant and equipment at end of period		24,554.35	28,038.4		7,722.29	4,444.89

## 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]	Property, plant and equipment [Member]	Plant and equipment [Member]		
		Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		1,716.2	173.02	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-1,517.34	-1,600.82	
Total Depreciation property plant and equipment		-1,517.34	-1,600.82	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		701.17	2,479.54	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		701.17	2,479.54	
Total increase (decrease) in property, plant and equipment		-502.31	-3,907.34	
Property, plant and equipment at end of period	0	9,448.33	9,950.64	13,857.98

## 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]	Plant and equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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	1,716.2	173.02		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				1,517.34
Total Depreciation property plant and equipment				1,517.34
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1,112.91	2,582.26		411.74
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	1,112.91	2,582.26		411.74
Total increase (decrease) in property, plant and equipment	603.29	-2,409.24		1,105.6
Property, plant and equipment at end of period	12,052.03	11,448.74	13,857.98	2,603.7

## 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]	Plant and equipment [Member]			
	Owned and leased assets [Member]		Assets given under operating 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]	
	01/04/2017 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			870.24	0
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1,600.82		-547.72	-574.3
Total Depreciation property plant and equipment	1,600.82		-547.72	-574.3
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	102.72		408.23	1,245.2
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	102.72		408.23	1,245.2
Total increase (decrease) in property, plant and equipment	1,498.1		-85.71	-1,819.5
Property, plant and equipment at end of period	1,498.1	0	3,231.75	3,317.46



## 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]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Assets given under operating lease [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		870.24	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		666.02	1,268.09	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		666.02	1,268.09	
Total increase (decrease) in property, plant and equipment		204.22	-1,268.09	
Property, plant and equipment at end of period	5,136.96	4,073.09	3,868.87	5,136.96

## 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]	Plant and equipment [Member]			
	Assets given under operating 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				845.96
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	547.72	574.3		-969.62
Total Depreciation property plant and equipment	547.72	574.3		-969.62
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	257.79	22.89		292.94
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	257.79	22.89		292.94
Total increase (decrease) in property, plant and equipment	289.93	551.41		-416.6
Property, plant and equipment at end of period	841.34	551.41	0	6,216.58

## 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]	Plant and equipment [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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	173.02		845.96	173.02
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1,026.52			
Total Depreciation property plant and equipment	-1,026.52			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1,234.34		446.89	1,314.17
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	1,234.34		446.89	1,314.17
Total increase (decrease) in property, plant and equipment	-2,087.84		399.07	-1,141.15
Property, plant and equipment at end of period	6,633.18	8,721.02	7,978.94	7,579.87

## 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]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2017	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		969.62	1,026.52	
Total Depreciation property plant and equipment		969.62	1,026.52	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		153.95	79.83	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		153.95	79.83	
Total increase (decrease) in property, plant and equipment		815.67	946.69	
Property, plant and equipment at end of period	8,721.02	1,762.36	946.69	0

## 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]	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	1,716.2	173.02		1,716.2
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1,517.34	-1,600.82		
Total Depreciation property plant and equipment	-1,517.34	-1,600.82		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	701.17	2,479.54		1,112.91
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	701.17	2,479.54		1,112.91
Total increase (decrease) in property, plant and equipment	-502.31	-3,907.34		603.29
Property, plant and equipment at end of period	9,448.33	9,950.64	13,857.98	12,052.03

## 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]	Other plant and equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	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	173.02			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1,517.34	1,600.82
Total Depreciation property plant and equipment			1,517.34	1,600.82
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2,582.26		411.74	102.72
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	2,582.26		411.74	102.72
Total increase (decrease) in property, plant and equipment	-2,409.24		1,105.6	1,498.1
Property, plant and equipment at end of period	11,448.74	13,857.98	2,603.7	1,498.1

## 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]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Assets given under operating lease [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		870.24	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-547.72	-574.3	
Total Depreciation property plant and equipment		-547.72	-574.3	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		408.23	1,245.2	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		408.23	1,245.2	
Total increase (decrease) in property, plant and equipment		-85.71	-1,819.5	
Property, plant and equipment at end of period	0	3,231.75	3,317.46	5,136.96

## 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]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Assets given under operating 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	870.24	0		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				547.72
Total Depreciation property plant and equipment				547.72
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	666.02	1,268.09		257.79
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	666.02	1,268.09		257.79
Total increase (decrease) in property, plant and equipment	204.22	-1,268.09		289.93
Property, plant and equipment at end of period	4,073.09	3,868.87	5,136.96	841.34



## 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]	Other plant and equipment [Member]			
	Assets given under operating 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
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			845.96	173.02
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	574.3		-969.62	-1,026.52
Total Depreciation property plant and equipment	574.3		-969.62	-1,026.52
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	22.89		292.94	1,234.34
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	22.89		292.94	1,234.34
Total increase (decrease) in property, plant and equipment	551.41		-416.6	-2,087.84
Property, plant and equipment at end of period	551.41	0	6,216.58	6,633.18

## 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]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	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		845.96	173.02	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		446.89	1,314.17	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		446.89	1,314.17	
Total increase (decrease) in property, plant and equipment		399.07	-1,141.15	
Property, plant and equipment at end of period	8,721.02	7,978.94	7,579.87	8,721.02

## 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]	Other plant and equipment [Member]			Furniture and fixtures [Member]
	Owned assets [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				841.88
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	969.62	1,026.52		-859.5
Total Depreciation property plant and equipment	969.62	1,026.52		-859.5
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	153.95	79.83		89.93
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	153.95	79.83		89.93
Total increase (decrease) in property, plant and equipment	815.67	946.69		-107.55
Property, plant and equipment at end of period	1,762.36	946.69	0	2,756.43

## 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]	Furniture and fixtures [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	555.42		841.88	555.42
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-805.52			
Total Depreciation property plant and equipment	-805.52			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	420.39		203.25	462.58
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	420.39		203.25	462.58
Total increase (decrease) in property, plant and equipment	-670.49		638.63	92.84
Property, plant and equipment at end of period	2,863.98	3,534.47	4,265.94	3,627.31

## 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]	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	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		859.5	805.52	
Total Depreciation property plant and equipment		859.5	805.52	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		113.32	42.19	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		113.32	42.19	
Total increase (decrease) in property, plant and equipment		746.18	763.33	
Property, plant and equipment at end of period	3,534.47	1,509.51	763.33	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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Assets given under operating 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
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-230.24	-248.54		
Total Depreciation property plant and equipment	-230.24	-248.54		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	45.22	214.04		100.98
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	45.22	214.04		100.98
Total increase (decrease) in property, plant and equipment	-275.46	-462.58		-100.98
Property, plant and equipment at end of period	448.71	724.17	1,186.75	864.1

## 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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Assets given under operating 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			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			230.24	248.54
Total Depreciation property plant and equipment			230.24	248.54
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	221.67		55.76	7.63
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	221.67		55.76	7.63
Total increase (decrease) in property, plant and equipment	-221.67		174.48	240.91
Property, plant and equipment at end of period	965.08	1,186.75	415.39	240.91

## 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]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Assets given under operating 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		841.88	555.42	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-629.26	-556.98	
Total Depreciation property plant and equipment		-629.26	-556.98	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		44.71	206.35	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		44.71	206.35	
Total increase (decrease) in property, plant and equipment		167.91	-207.91	
Property, plant and equipment at end of period	0	2,307.72	2,139.81	2,347.72



## 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]	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	841.88	555.42		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				629.26
Total Depreciation property plant and equipment				629.26
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	102.27	240.91		57.56
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	102.27	240.91		57.56
Total increase (decrease) in property, plant and equipment	739.61	314.51		571.7
Property, plant and equipment at end of period	3,401.84	2,662.23	2,347.72	1,094.12

## 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]	Furniture and fixtures [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			106.56	34.61
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	556.98		-81.23	-216.16
Total Depreciation property plant and equipment	556.98		-81.23	-216.16
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	34.56		5.71	50.05
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	34.56		5.71	50.05
Total increase (decrease) in property, plant and equipment	522.42		19.62	-231.6
Property, plant and equipment at end of period	522.42	0	185.18	165.56

## 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]	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		106.56	34.61	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		80.96	62.67	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		80.96	62.67	
Total increase (decrease) in property, plant and equipment		25.6	-28.06	
Property, plant and equipment at end of period	397.16	394.7	369.1	397.16

## 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]	Office equipment [Member]			
	Owned and leased assets [Member]			Assets given under operating 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
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	81.23	216.16		-34.76
Total Depreciation property plant and equipment	81.23	216.16		-34.76
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	75.25	12.62		3.39
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	75.25	12.62		3.39
Total increase (decrease) in property, plant and equipment	5.98	203.54		-38.15
Property, plant and equipment at end of period	209.52	203.54	0	28.42

## 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]	Office equipment [Member]			
	Assets given under operating 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
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-164.27			
Total Depreciation property plant and equipment	-164.27			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	41.15		68.18	52.28
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	41.15		68.18	52.28
Total increase (decrease) in property, plant and equipment	-205.42		-68.18	-52.28
Property, plant and equipment at end of period	66.57	271.99	151.53	219.71

## 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]	Office equipment [Member]			
	Sub classes of property, plant and equipment [Axis]	Assets given under operating lease [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		34.76	164.27	
Total Depreciation property plant and equipment		34.76	164.27	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		64.79	11.13	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		64.79	11.13	
Total increase (decrease) in property, plant and equipment		-30.03	153.14	
Property, plant and equipment at end of period	271.99	123.11	153.14	0

## 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]	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	106.56	34.61		106.56
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-46.47	-51.89		
Total Depreciation property plant and equipment	-46.47	-51.89		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2.32	8.9		12.78
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	2.32	8.9		12.78
Total increase (decrease) in property, plant and equipment	57.77	-26.18		93.78
Property, plant and equipment at end of period	156.76	98.99	125.17	243.17

## 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]	Office equipment [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	34.61			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			46.47	51.89
Total Depreciation property plant and equipment			46.47	51.89
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	10.39		10.46	1.49
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	10.39		10.46	1.49
Total increase (decrease) in property, plant and equipment	24.22		36.01	50.4
Property, plant and equipment at end of period	149.39	125.17	86.41	50.4



## 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]	Office equipment [Member]	Computer equipments [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		17.47	59.4	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-35.84	-37.25	
Total Depreciation property plant and equipment		-35.84	-37.25	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.66	5.05	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		1.66	5.05	
Total increase (decrease) in property, plant and equipment		-20.03	17.1	
Property, plant and equipment at end of period	0	45.9	65.93	48.83

## 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]	Computer equipments [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	17.47	59.4		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				35.84
Total Depreciation property plant and equipment				35.84
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	7.38	6.27		5.72
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	7.38	6.27		5.72
Total increase (decrease) in property, plant and equipment	10.09	53.13		30.12
Property, plant and equipment at end of period	112.05	101.96	48.83	66.15

## 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]	Computer equipments [Member]			
	Owned and leased assets [Member]		Assets given under operating 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]	
	01/04/2017 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
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	37.25		0	-0.12
Total Depreciation property plant and equipment	37.25		0	-0.12
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.22		0	0.2
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	1.22		0	0.2
Total increase (decrease) in property, plant and equipment	36.03		0	-0.32
Property, plant and equipment at end of period	36.03	0	0.02	0.02

## 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]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Assets given under operating lease [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	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0.29	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0.29	
Total increase (decrease) in property, plant and equipment		0	-0.29	
Property, plant and equipment at end of period	0.34	0.05	0.05	0.34

## 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]	Computer equipments [Member]			
	Assets given under operating 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				17.47
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0.12		-35.84
Total Depreciation property plant and equipment	0	0.12		-35.84
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0.09		1.66
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0.09		1.66
Total increase (decrease) in property, plant and equipment	0	0.03		-20.03
Property, plant and equipment at end of period	0.03	0.03	0	45.88

## 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]	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	59.4		17.47	59.4
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-37.13			
Total Depreciation property plant and equipment	-37.13			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4.85		7.38	5.98
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	4.85		7.38	5.98
Total increase (decrease) in property, plant and equipment	17.42		10.09	53.42
Property, plant and equipment at end of period	65.91	48.49	112	101.91

## 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]	Computer equipments [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	31/03/2017		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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		35.84	37.13	
Total Depreciation property plant and equipment		35.84	37.13	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		5.72	1.13	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		5.72	1.13	
Total increase (decrease) in property, plant and equipment		30.12	36	
Property, plant and equipment at end of period	48.49	66.12	36	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]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	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	2,132.15	588.52		2,132.15
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1,803.38	-2,111.7		
Total Depreciation property plant and equipment	-1,803.38	-2,111.7		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	426.66	1,613.43		840.52
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	426.66	1,613.43		840.52
Total increase (decrease) in property, plant and equipment	-97.89	-3,136.61		1,291.63
Property, plant and equipment at end of period	6,965.46	7,063.35	10,199.96	10,298.87



## 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]	Leasehold improvements [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	588.52			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1,803.38	2,111.7
Total Depreciation property plant and equipment			1,803.38	2,111.7
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1,781.24		413.86	167.81
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	1,781.24		413.86	167.81
Total increase (decrease) in property, plant and equipment	-1,192.72		1,389.52	1,943.89
Property, plant and equipment at end of period	9,007.24	10,199.96	3,333.41	1,943.89

## 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]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		2,132.15	588.52	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-1,803.38	-2,111.7	
Total Depreciation property plant and equipment		-1,803.38	-2,111.7	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		426.66	1,613.43	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		426.66	1,613.43	
Total increase (decrease) in property, plant and equipment		-97.89	-3,136.61	
Property, plant and equipment at end of period	0	6,965.46	7,063.35	10,199.96

## 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]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2018 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	2,132.15	588.52		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				1,803.38
Total Depreciation property plant and equipment				1,803.38
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	840.52	1,781.24		413.86
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	840.52	1,781.24		413.86
Total increase (decrease) in property, plant and equipment	1,291.63	-1,192.72		1,389.52
Property, plant and equipment at end of period	10,298.87	9,007.24	10,199.96	3,333.41

**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]	Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	
	01/04/2017 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	2,111.7	
Total Depreciation property plant and equipment	2,111.7	
Impairment loss recognised in profit or loss, property, plant and equipment	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	
Disposals and retirements, property, plant and equipment [Abstract]		
Disposals, property, plant and equipment	167.81	
Retirements, property, plant and equipment	0	
Total disposals and retirements, property, plant and equipment	167.81	
Total increase (decrease) in property, plant and equipment	1,943.89	
Property, plant and equipment at end of period	1,943.89	0

**Textual information (16)****Depreciation method, property, plant and equipment**

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

**Textual information (17)****Depreciation method, property, plant and equipment**

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (18)

### Depreciation method, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (19)

### Depreciation method, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (20)

### Useful lives or depreciation rates, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (21)

### Useful lives or depreciation rates, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (22)

### Useful lives or depreciation rates, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (23)

### Useful lives or depreciation rates, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (24)

### Depreciation method, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (25)

### Depreciation method, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (26)

### Depreciation method, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (27)

### Depreciation method, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (28)

### Useful lives or depreciation rates, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (29)

### Useful lives or depreciation rates, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (30)

### Useful lives or depreciation rates, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (31)

### Useful lives or depreciation rates, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.



## Textual information (32)

### Depreciation method, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (33)

### Depreciation method, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (34)

### Depreciation method, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (35)

### Depreciation method, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (36)

### Useful lives or depreciation rates, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (37)

### Useful lives or depreciation rates, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (38)

### Useful lives or depreciation rates, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (39)

### Useful lives or depreciation rates, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (40)

### Depreciation method, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (41)

### Depreciation method, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (42)

### **Depreciation method, property, plant and equipment**

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (43)

### **Depreciation method, property, plant and equipment**

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (44)

### **Useful lives or depreciation rates, property, plant and equipment**

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (45)

### **Useful lives or depreciation rates, property, plant and equipment**

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (46)

### **Useful lives or depreciation rates, property, plant and equipment**

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (47)

### **Useful lives or depreciation rates, property, plant and equipment**

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (48)

### **Depreciation method, property, plant and equipment**

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (49)

### **Depreciation method, property, plant and equipment**

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (50)

### Depreciation method, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (51)

### Depreciation method, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (52)

### Useful lives or depreciation rates, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (53)

### Useful lives or depreciation rates, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (54)

### **Useful lives or depreciation rates, property, plant and equipment**

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (55)

### **Useful lives or depreciation rates, property, plant and equipment**

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (56)

### **Depreciation method, property, plant and equipment**

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (57)

### **Depreciation method, property, plant and equipment**

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (58)

### Depreciation method, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (59)

### Depreciation method, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (60)

### Useful lives or depreciation rates, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (61)

### Useful lives or depreciation rates, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.



## Textual information (62)

### Useful lives or depreciation rates, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (63)

### Useful lives or depreciation rates, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (64)

### Depreciation method, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (65)

### Depreciation method, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (66)

### Useful lives or depreciation rates, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

## Textual information (67)

### Useful lives or depreciation rates, property, plant and equipment

Fixed assets are stated at cost less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management. less accumulated depreciation, amortisation and impairment losses. Cost includes taxes, duties, freight, borrowing cost, if capitalisation criteria are met and other incidental expenses incurred in relation to their acquisition / bringing the assets for their intended use. (ii) Leasehold improvements are amortised over the estimated useful life of ten years (as determined by the management) or the unexpired period of the lease whichever is lower. (iii) Depreciation on other tangible assets is provided, pro rata for the period of use, on the straight line method (SLM) as per the useful life of the assets prescribed under Schedule II to the Companies Act, 2013. (iv) Goodwill is amortised over a period of five years. Other intangible assets are amortised over their useful life, as determined by the management.

### [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]		
Disclosure of detailed information about investment property [TextBlock]		
Depreciation method, investment property, cost model	na	na
Useful lives or depreciation rates, investment property, cost model	na	na

**[400800] Notes - Goodwill****Disclosure of reconciliation of changes in goodwill [Table]**

..(1)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2019	31/03/2018
Disclosure of reconciliation of changes in goodwill [Abstract]		
Disclosure of reconciliation of changes in goodwill [Line items]		
Goodwill at end of period	0	0

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

	31/03/2019	31/03/2018
Disclosure of goodwill [TextBlock]		
Disclosure of reconciliation of changes in goodwill [Abstract]		
Goodwill at end of period	0	0

**[400900] Notes - Other intangible assets**

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]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 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	0.86	51.76		0.86
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-60.64	-52.18		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	2.89		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	2.89		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-59.78	-3.31		0.86
Other intangible assets at end of period	16,973.3	17,033.08	17,036.39	17,086.12

## 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]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2017 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 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	51.76			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			60.64	52.18
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	2.89		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	2.89		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	48.87		60.64	52.18
Other intangible assets at end of period	17,085.26	17,036.39	112.82	52.18

## 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]	Company other intangible assets [Member]	Computer software [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [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
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		0.86	51.76	
Amortisation other intangible assets		-60.64	-52.18	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	2.89	
Total Disposals and retirements, Other intangible assets		0	2.89	
Total increase (decrease) in Other intangible assets		-59.78	-3.31	
Other intangible assets at end of period	0	163.88	223.66	226.97

## 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]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2018 to 31/03/2019	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	0.86	51.76		
Amortisation other intangible assets				60.64
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	2.89		
Total Disposals and retirements, Other intangible assets	0	2.89		
Total increase (decrease) in Other intangible assets	0.86	48.87		60.64
Other intangible assets at end of period	276.7	275.84	226.97	112.82

## 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]		Internally generated intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2017 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 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			0.86	51.76
Amortisation other intangible assets	52.18		-60.64	-52.18
Disposals and retirements, other intangible assets [Abstract]				
Disposals			0	2.89
Total Disposals and retirements, Other intangible assets			0	2.89
Total increase (decrease) in Other intangible assets	52.18		-59.78	-3.31
Other intangible assets at end of period	52.18	0	163.88	223.66

## 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]			
	Carrying amount [Member]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]		Gross carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about 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		0.86	51.76	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	2.89	
Total Disposals and retirements, Other intangible assets		0	2.89	
Total increase (decrease) in Other intangible assets		0.86	48.87	
Other intangible assets at end of period	226.97	276.7	275.84	226.97

## 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]			Other intangible assets [Member]
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			Internally generated and other than internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2018 to 31/03/2019	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
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	60.64	52.18		0
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets				0
Increase (decrease) through other changes				0
Total increase (decrease) through transfers and other changes, Other intangible assets				0
Disposals and retirements, other intangible assets [Abstract]				
Disposals				0
Retirements				0
Total Disposals and retirements, Other intangible assets				0
Decrease through classified as held for sale				0
Decrease through loss of control of subsidiary				0
Total increase (decrease) in Other intangible assets	60.64	52.18		0
Other intangible assets at end of period	112.82	52.18	0	16,809.42



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

..(8)

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

Classes of other intangible assets [Axis]	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]	
	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		0	0
Acquisitions through business combinations	0		0	0
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	0			
Impairment loss recognised in profit or loss	0			
Reversal of impairment loss recognised in profit or loss	0			
Revaluation increase (decrease), other intangible assets	0		0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		0	0
Other intangible assets at end of period	16,809.42	16,809.42	16,809.42	16,809.42

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

..(9)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
	Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated amortization and impairment [Member]	
	31/03/2017		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		0	0	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	16,809.42	0	0	0

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

..(10)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 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		0
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	0	0		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	0		0
Other intangible assets at end of period	16,809.42	16,809.42	16,809.42	16,809.42

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

..(11)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2017 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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			0	0
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		0	0
Other intangible assets at end of period	16,809.42	16,809.42	0	0

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

..(12)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]	Other intangible assets, others [Member]		
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [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
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others		GOOD WILL	GOOD WILL	
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		0	0	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	0	16,809.42	16,809.42	16,809.42

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

..(13)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2018 to 31/03/2019	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]				
Nature of other intangible assets others	GOOD WILL	GOOD WILL		GOOD WILL
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				0
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	0		0
Other intangible assets at end of period	16,809.42	16,809.42	16,809.42	0

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

..(14)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated amortization and impairment 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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	GOOD WILL		GOOD WILL	GOOD WILL
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	0		0	0
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		0	0
Other intangible assets at end of period	0	0	16,809.42	16,809.42

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

..(15)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment 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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others		GOOD WILL	GOOD WILL	
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	16,809.42	16,809.42	16,809.42	16,809.42



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

..(16)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]		
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]			
Disclosure of detailed information about other intangible assets [Line items]			
Nature of other intangible assets others	GOOD WILL	GOOD WILL	
Reconciliation of changes in other intangible assets [Abstract]			
Changes in Other intangible assets [Abstract]			
Amortisation other intangible assets	0	0	
Impairment loss recognised in profit or loss	0	0	
Reversal of impairment loss recognised in profit or loss	0	0	
Impairment loss recognised in other comprehensive income, other intangible assets	0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]			
Increase (decrease) through transfers, other intangible assets	0	0	
Increase (decrease) through other changes	0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0	
Disposals and retirements, other intangible assets [Abstract]			
Disposals	0	0	
Retirements	0	0	
Total Disposals and retirements, Other intangible assets	0	0	
Decrease through classified as held for sale	0	0	
Decrease through loss of control of subsidiary	0	0	
Total increase (decrease) in Other intangible assets	0	0	
Other intangible assets at end of period	0	0	0

## 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]	Company other intangible assets [Member]		Computer software [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	as per audit report	as per audit report	as per audit report	as per audit report
Useful lives or amortisation rates, other intangible assets	as per audit report	as per audit report	as per audit report	as per audit report
Whether other intangible assets are stated at revalued amount	No	No	No	No

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

..(2)

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

Classes of other intangible assets [Axis]	Computer software [Member]		Other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	as per audit report	as per audit report	as per audit report	as per audit report
Useful lives or amortisation rates, other intangible assets	as per audit report	as per audit report	as per audit report	as per audit report
Whether other intangible assets are stated at revalued amount	No	No	No	No

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

..(3)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]		Other intangible assets, others [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	as per audit report	as per audit report	as per audit report	as per audit report
Useful lives or amortisation rates, other intangible assets	as per audit report	as per audit report	as per audit report	as per audit report
Whether other intangible assets are stated at revalued amount	No	No	No	No

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

..(4)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	
	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	as per audit report	as per audit report
Useful lives or amortisation rates, other intangible assets	as per audit report	as per audit report
Whether other intangible assets are stated at revalued amount	No	No

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	na

**[611100] Notes - Financial instruments****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]		Mortgages [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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	-	-	-	-
Description of other financial assets at fair value class	-	-	-	-

**Disclosure of financial assets [Table]**

..(2)

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

Classes of financial assets [Axis]	Mortgages [Member]			
	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	-	-	-	-
Description of other financial assets at fair value class	-	-	-	-

**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 at fair value through profit or loss, category [Member]		Financial liabilities at fair value through profit or loss that meet definition of held for trading, 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	0	0	0	0
Financial liabilities, at fair value	0	0	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]	ci	
	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	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments
Nature of current investments	Quoted	Quoted
Current investments	0	(A) 2,803.2
Basis of valuation of current investments	as per foot note	as per foot note
Name of body corporate in whom investment has been made	as per foot note	as per foot note

**Footnotes**

(A)

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	2,803.2
Market value of quoted current investments	0	2,803.2
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

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

Unless otherwise specified, all monetary values are in 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	10,009.25	34,884.3
Net cash flows from (used in) operating activities	10,009.25	34,884.3
Net cash flows from (used in) investing activities, continuing operations	-401.19	-3,750.47
Net cash flows from (used in) investing activities	-401.19	-3,750.47
Net cash flows from (used in) financing activities, continuing operations	-9,819.82	-32,567.98
Net cash flows from (used in) financing activities	-9,819.82	-32,567.98

**[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 [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Type of share	Equity	Equity	equity	equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	equity	equity
Name of shareholder			CARNIVAL FILMS PRIVATE LIMITED	CARNIVAL FILMS PRIVATE LIMITED
CIN of shareholder			U92100MP2012PTC027484	U92100MP2012PTC027484
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 18,59,800	[shares] 18,59,800
Percentage of shareholding in company			100.00%	100.00%

## 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] 19,00,000	[shares] 19,00,000		[shares] 19,00,000
Value of shares authorised	190	190		190
Number of shares issued	[shares] 18,60,000	[shares] 18,60,000		[shares] 18,60,000
Value of shares issued	186	186		186
Number of shares subscribed and fully paid	[shares] 18,60,000	[shares] 18,60,000		[shares] 18,60,000
Value of shares subscribed and fully paid	186	186		186
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] 18,60,000	[shares] 18,60,000		[shares] 18,60,000
Total value of shares subscribed	186	186		186
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 18,60,000	[shares] 18,60,000		[shares] 18,60,000
Value of shares called	186	186		186
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	186	186		186
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] 18,60,000	[shares] 18,60,000	[shares] 18,60,000	[shares] 18,60,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	186	186	186	186
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] 18,59,800	[shares] 18,59,800		[shares] 18,59,800
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] 18,59,800	[shares] 18,59,800		[shares] 18,59,800
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0		0
Application money received for allotment of securities and due for refund, interest accrued	0	0		0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				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]	
	01/04/2017 to 31/03/2018	31/03/2017
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] 19,00,000	
Value of shares authorised	190	
Number of shares issued	[shares] 18,60,000	
Value of shares issued	186	
Number of shares subscribed and fully paid	[shares] 18,60,000	
Value of shares subscribed and fully paid	186	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 18,60,000	
Total value of shares subscribed	186	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 18,60,000	
Value of shares called	186	
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	
Calls unpaid by officers	0	
Total calls unpaid by directors and officers	0	
Calls unpaid by others	0	
Total calls unpaid	0	
Forfeited shares	0	
Forfeited shares reissued	0	
Value of shares paid-up	186	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 18,60,000	[shares] 18,60,000
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	

Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Total aggregate amount of increase in equity share capital during period	0	
Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	
Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	186	186
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] 18,59,800	
Shares in company held by ultimate holding company	[shares] 0	
Shares in company held by subsidiaries of its holding company	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	
Shares in company held by associates of its holding company	[shares] 0	
Shares in company held by associates of its ultimate holding company	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 18,59,800	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	
Application money received for allotment of securities and due for refund, interest accrued	0	
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Type of share	Equity	

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
Number of shareholders of company	2	2
Number of allottees in case of preferential allotment	0	0
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

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

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Term loans from banks [Member]		Rupee term loans from banks [Member]	
	Secured borrowings [Member]		Secured borrowings [Member]	
Classification of borrowings [Axis]	01/04/2018 to 31/03/2019		01/04/2017 to 31/03/2018	
Subclassification of borrowings [Axis]	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	30,187.78	28,773.17	30,187.78	28,773.17
Nature of security [Abstract]				
Nature of security	Term loans from bank	personal guarantee of Mr. Shrikant Bhasi along with net worth statements.	Term loans from bank	personal guarantee of Mr. Shrikant Bhasi along with net worth statements.
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	-	personal guarantee of Mr. Shrikant Bhasi along with net worth statements.	-	personal guarantee of Mr. Shrikant Bhasi along with net worth statements.
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

**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]	
	Other loans and advances [Member]	Other loans and advances, others [Member]
	Secured borrowings [Member]	Secured borrowings [Member]
Classification of borrowings [Axis]	31/03/2019 to 01/04/2018 to 31/03/2019	
Subclassification of borrowings [Axis]	31/03/2019 to 01/04/2018 to 31/03/2019	
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	232.19	232.19
Nature of security [Abstract]		
Nature of security		Long term maturities of finance lease
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured		-
Details on loans guaranteed [Abstract]		
Aggregate amount of loans guaranteed by directors	0	0
Aggregate amount of loans guaranteed by others	0	0
Details on defaults on borrowings [Abstract]		
Outstanding amount of continuing default principal	0	0
Outstanding amount of continuing default interest	0	0

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

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

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

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

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

**[401100] Notes - Subclassification and notes on liabilities and assets****Other current liabilities, others [Table]**

..(1)

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

<b>Other current liabilities, others [Axis]</b>	<b>others</b>	
	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	1,359.82	1,050.29
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	others	others
Other current liabilities, others	1,359.82	1,050.29

## 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]	Current [Member]	
	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	71.01	59.67
Provision leave encashment	0	0
Provision pension	0	0
Provision employee insurance scheme	0	0
Provision other employee related liabilities	0	0
Total provisions for employee benefits	71.01	59.67
Provision for corporate tax [Abstract]		
Provision for wealth tax	0	0
Provision for fringe benefit tax	0	0
Provision for other tax	0	0
Provision for corporate dividend tax	0	0
Total provision for corporate tax	0	0
Provision for statutory liabilities	0	0
CSR expenditure provision	0	0
Provision for abandonment cost	0	0
Other provisions	0	0
Total provisions	71.01	59.67

## 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]		Current [Member]	
	Security deposits [Member]		Security deposits [Member]	
Classification of loans [Axis]	Security deposits [Member]		Security deposits [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	2,771.06	2,842.18	585.5	897.04
Allowance for bad and doubtful loans	116.39	113.01	47.27	0
Total loans	2,654.67	2,729.17	538.23	897.04
Details of loans to related parties	-	-	-	-
Nature of other loans	-	--	-	-
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
Loans due by others	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 financial assets, others [Table]**

..(1)

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

Classification of other non-current financial assets others [Axis]	others	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current financial assets notes [Abstract]		
Other non-current financial assets [Abstract]		
Other non-current financial assets, others	(A) 40.32	49.57
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	others	others
Other non-current financial assets, others	(A) 40.32	49.57

**Footnotes**

(A)

**Other current financial liabilities, others [Table]**

..(1)

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

Other current financial liabilities, others [Axis]	others	
	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	73,471.84	66,644.82
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	others	others
Other current financial liabilities, others	73,471.84	66,644.82

**Other non-current assets, others [Table]**

..(1)

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

Other non-current assets, others [Axis]	others	
	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	2,380.07	2,954.1
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	others	others
Other non-current assets, others	2,380.07	2,954.1

**Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company inventories [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	274.85	246.04	(A) 274.85	(B) 246.04
Goods in transit	0	0	0	0
Mode of valuation	valued at lower of cost or net realisable value	valued at lower of cost or net realisable value	valued at lower of cost or net realisable value	valued at lower of cost or net realisable value

**Footnotes**

(A)

(B)

**Other current financial assets others [Table]**

..(1)

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

Other current financial assets others [Axis]	others	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	3,960.82	2,772.83
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	others	others
Other current financial assets others	3,960.82	2,772.83

**Other current assets others [Table]**

..(1)

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

Other current assets others [Axis]	others	
	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	419.1	409.44
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	others	others
Other current assets, others	419.1	409.44

## Subclassification of trade receivables [Table]

..(1)

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]		Unsecured 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	4,525.71	8,554.14	4,525.71	8,554.14
Allowance for bad and doubtful debts	1,646.62	671.43	(A) 1,646.62	671.43
Total trade receivables	2,879.09	7,882.71	2,879.09	7,882.71
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

## Footnotes

(A)



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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Total other non-current financial assets	40.32	49.57
Advances, non-current	0	0
Total other non-current assets	2,380.07	2,954.1
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other deposits with banks	0	0
Deposit repayment reserve account with banks	0	0
Other balances with banks	(A) 197.8	409.05
Total balance with banks	197.8	409.05
Cheques, drafts on hand	0	0
Cash on hand	123.96	124.47
Others	0	0
Total cash and cash equivalents	321.76	533.52
Bank balance other than cash and cash equivalents	(B) 675.61	(C) 626.07
Total cash and bank balances	997.37	1,159.59
Earmarked balances with banks	0	0
Balances held with banks to extent held against other commitments	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Total other current financial assets	3,960.82	2,772.83
Total other current assets	419.1	409.44
Current maturities of long-term debt	1,228.12	314.34
Current maturities of finance lease obligations	353.36	5,643.52
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	75,053.32	72,602.68
Advance received from customers	300.69	440.82
Total other advance	300.69	440.82
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0	0
Total other current liabilities	1,660.51	1,491.11

**Footnotes**

- (A)  
(B)  
(C)

**[401200] Notes - Additional disclosures on balance sheet**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Other money for which company is contingently liable	0	0
Total contingent liabilities	0	0
Classification of commitments [Abstract]		
Other commitments	0	0
Total commitments	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
Disclosure of equity share warrants [Abstract]		
Changes in equity share warrants during period [Abstract]		
Additions to equity share warrants during period		0
Deductions in equity share warrants during period		0
Total changes in equity share warrants during period		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	0	0
Number of person share application money received during year	0	0
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	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	-59,389.65	-47,466.23
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	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0

Number of warrants issued during period (INR)	0	0
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### [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]	as per report	as per report

### [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

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 (68) [See below]	as per report
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

## Textual information (68)

### Disclosure of employee benefits [Text Block]

#### Note 34 - Employee benefits expense

##### a) Defined contribution plan - Provident fund

"The Company makes contribution towards provident fund to a defined contribution retirement benefit plan for qualifying employees. The Company's contribution to the Employees Provident Fund is deposited with the Regional Provident Fund Commissioner. Under the Scheme, the Company is required to contribute a specified percentage of payroll cost to the retirement benefit scheme to fund the benefits.

The Company recognised Rs. 54.57 lakhs (31 March 2018 - Rs. 86.74 lakhs) for provident fund contribution in the statement of profit and loss. The contribution payable to the plan by the Company is at the rate specified in rules to the scheme."

##### b) Defined benefit plan - Gratuity plan

"The Company's employees are covered under the group gratuity cum life insurance scheme with the Life Insurance Corporation of India (LIC). Gratuity is a post employment benefit and is in the nature of a defined benefit plan. The liability recognised in the balance sheet in respect of gratuity is the present value of the defined benefit /obligation at the balance sheet date less the fair value of plan assets, together with the adjustments for unrecognised actuarial gains or losses and past service costs. The defined benefit / obligation are calculated at or near the balance sheet date by an independent actuary using the projected unit credit method.

The Company has a defined benefit gratuity plan. Every employee who has completed continuous services of five years or more gets a gratuity on death or resignation or retirement at 15 days salary (last drawn salary) for each completed year of service.

The following tables set out the status of the gratuity plan and amounts recognised in the Company's financial statements as at 31 March 2019, 31 March 2018 and 1 April 2017.

##### i) Change in the present value of the defined benefit obligation Rs. in lakhs

"As at			
31 March 2019" "As at			
31 March 2018" "As at			
1 April 2017"			
Present value of obligation as at the beginning of the year	122.94	105.89	75.98
Interest cost	9.48	7.78	6.08
Current service cost	14.20	18.02	17.80
Benefits paid	(29.91)	(32.40)	(31.77)
Received from LIC but not paid to staff	(1.71)	-	-
Received from LIC but not payable to staff	(0.44)	-	-
Total actuarial (gain)/loss on obligation	0.29	23.65	37.80
Present value of obligation as at the end of the year	114.85	122.94	105.89

##### ii) Amount recognised in the balance sheet Rs. in lakhs

"As at			
31 March 2019" "As at			
31 March 2018" "As at			
1 April 2017"			
Fair value of plan asset	43.84	63.27	33.39
Defined benefit obligation	(114.85)	(122.94)	(105.89)
Planned asset/(liability) to be recognised in the balance sheet	(71.01)	(59.67)	(72.50)

##### iii) Amount recognised in the statement of profit and loss

Rs. in lakhs		
"Year ended		
31 March 2019" "Year ended		
31 March 2018"		
Current service cost	14.20	18.02
Interest cost	9.48	7.78
Expected return on plan asset	(4.88)	(2.46)
Expense recognised in the statement of profit and loss	18.80	23.34

##### iv) Bifurcation of actuarial (gain)/loss on obligation

Rs. in lakhs	
"Year ended	
31 March 2019" "Year ended	

31 March 2018" "As at			
1 April 2017"			
Actuarial (gain)/loss for the year on projected benefit obligation			
- Actuarial (gain)/loss on arising from change in demographic assumption	-	-	(2.77)
- Actuarial (gain)/loss on arising from change in financial assumption	0.85	(7.04)	9.73
- Actuarial (gain)/loss on arising from experience adjustment	(0.56)	30.69	30.84
Actuarial (gain) /loss for the year on asset	2.20	0.18	0.94
Total actuarial (gain)/loss	2.49	23.83	38.74

## v) Amount recognised in other comprehensive income

Rs. in lakhs			
"Year ended			
31 March 2019" "Year ended			
31 March 2018" "As at			
1 April 2017"			
Net cumulative unrecognised actuarial gain/(loss) opening			
Actuarial gain/(loss) for the year on projected benefit obligation	(0.29)	(23.65)	(37.80)
Actuarial gain/(loss) for the year on asset	(2.20)	(0.18)	(0.94)
Unrecognised actuarial gain/(loss) for the year	(2.49)	(23.83)	(38.74)

## vi) Change in fair value of plan asset

Rs. in lakhs			
"As at			
31 March 2019" "As at			
31 March 2018" "As at			
1 April 2017"			
Fair value of plan asset at the beginning of the year	63.27	33.39	4.26
Actual return on plan assets	2.68	2.57	0.33
Employers' contribution	9.95	60.00	61.50
Benefits paid	(29.91)	(32.39)	(31.77)
Received from LIC but not paid to staff	(1.71)	-	-
Received from LIC but not payable to staff	(0.44)	-	-
Actuarial loss	-	(0.30)	(0.93)
Fair value of plan asset as at the end of the year	43.84	63.27	33.39

## vii) Principal actuarial assumptions

"As at			
31 March 2019" "As at			
31 March 2018" "As at			
1 April 2017"			
i) Discount rate (p.a.)	7.66%	7.71%	7.35%
ii) Salary escalation rate (p.a.)	5.50%	5.50%	5.50%

## viii) Demographic assumptions

"As at			
31 March 2019" "As at			
31 March 2018" "As at			
1 April 2017"			
i) Retirement age	60 years	60 years	60 years
ii) Mortality rates inclusive of provision for disability	100%	Indian Assured Lives Mortality (2006-08)	
iii) Attrition at ages "Withdrawal			
Rate (%)" "Withdrawal			
Rate (%)" "Withdrawal			
Rate (%)"			
Up to 30 years	3.00	3.00	3.00
From 31 to 44 years	2.00	2.00	2.00
Above 44 years	1.00	1.00	1.00

These assumptions were developed by the management with the assistance of independent actuarial appraisers. Discount factors are determined close to each year end by reference to government bonds of relevant economic markets and that have terms to maturity approximating to the terms of the related obligation. Other assumptions are based on management's historical experience.

ix) A quantitative sensitivity analysis for significant assumption as at 31 March 2019, 31 March 2018 and 1 April 2017 are as shown below. The financial results are sensitive to the actuarial assumptions. The changes to the defined benefit obligations for increase and decrease of 0.50% from assumed salary escalation, withdrawal and discount rates are given below. The following table summarises the effects of changes in these actuarial assumptions on the defined benefit liability at 31 March 2019, 31 March 2018 and 1 April 2017.

As at 31 March 2019	
Assumptions	Discount rate Future salary increases

Sensitivity level 0.50% increase 0.50% decrease 0.50% increase 0.50% decrease  
 Rs. in lakhs Rs. in lakhs Rs. in lakhs Rs. in lakhs  
 Impact on defined benefit obligation (8.09) 8.94 9.09 (8.28)

Sensitivities due to mortality and withdrawals are not material and hence impact of change due to these are not calculated

As at 31 March 2018  
 Assumptions Discount rate Future salary increases  
 Sensitivity level 0.50% increase 0.50% decrease 0.50% increase 0.50% decrease  
 Rs. in lakhs Rs. in lakhs Rs. in lakhs Rs. in lakhs  
 Impact on defined benefit obligation (8.95) 9.93 10.10 (9.17)

Sensitivities due to mortality and withdrawals are not material and hence impact of change due to these are not calculated

As at 1 April 2017  
 Assumptions Discount rate Future salary increases  
 Sensitivity level 0.50% increase 0.50% decrease 0.50% increase 0.50% decrease  
 Rs. in lakhs Rs. in lakhs Rs. in lakhs Rs. in lakhs  
 Impact on defined benefit obligation (8.03) 8.94 9.06 (8.20)

Sensitivities due to mortality and withdrawals are not material and hence impact of change due to these are not calculated

x) The following payments are expected contributions to the defined benefit plan in future years

(Rs. in lakhs)  
 "As at  
 31 March 2019" "As at  
 31 March 2018" "As at  
 1 April 2017"  
 Within the next 1 year 3.33 4.47 3.52  
 Between 2 and 5 years 12.24 8.97 7.72  
 Beyond 5 years 99.28 109.49 94.64

xi) Amounts for the current and previous three years are as follows\*:

(Rs. in lakhs)  
 31 March 2019 31 March 2018 31 March 2017 31 March 2016  
 Defined benefit obligation 114.85 122.94 105.89 75.98  
 Plan assets 43.84 63.27 33.39 -  
 Deficit/(surplus) 71.01 59.67 72.50 75.98  
 Experience adjustments on plan liabilities loss/(gain) (0.56) 30.68 30.84 (70.10)  
 Experience adjustments on plan assets loss - (0.30) (0.93) -

\* The Company has acquired business in August 2015 and the Company has adopted Indian Accounting Standard 19 "Employee benefits" for the first time during the year ended 31 March 2016. Hence the disclosures prior to 31 March 2016 are not available.

## [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]	PRASANTHNARAYANAN	SONYRAVINDRANATH
	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	PRASANTH NARAYANAN	SONY RAVINDRANATH
Director identification number of key managerial personnel or director	01669768	05003112
Date of birth of key managerial personnel or director	30/05/1973	20/10/1984
Designation of key managerial personnel or director	Director	Director
Qualification of key managerial personnel or director	B.COM	B.COM
Shares held by key managerial personnel or director	[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
Perquisites key managerial personnel or director	0	0
Profits in lieu of salary key managerial personnel or director	0	0
Gross salary to key managerial personnel or director	0	0
Sitting fees key managerial personnel or director	0	0
Stock option key managerial personnel or director	0	0
Sweat equity key managerial personnel or director	0	0
Commission as percentage of profit key managerial personnel or director	0	0
Other commission key managerial personnel or director	0	0
Other compensation key managerial personnel or director	0	0
Total key managerial personnel or director remuneration	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

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

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

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

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

**[500100] Notes - Subclassification and notes on income and expenses****Miscellaneous other operating revenues [Table]**

..(1)

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

<b>Miscellaneous other operating revenues [Axis]</b>	<b>others</b>	
	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	1,554.59	1,819.54
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues [LineItems]		
Description of miscellaneous other operating revenues	others	others
Miscellaneous other operating revenues	1,554.59	1,819.54



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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	7,204.24	6,677.01
Revenue from sale of services	23,403.66	25,727.98
Other operating revenues	1,554.59	1,819.54
Other operating revenues	1,554.59	1,819.54
Total revenue from operations other than finance company	32,162.49	34,224.53
Total revenue from operations	32,162.49	34,224.53
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	(A) 1,554.59	(B) 1,819.54
Total other operating revenues	1,554.59	1,819.54
Total other operating revenues	1,554.59	1,819.54
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	(A) 1,554.59	(B) 1,819.54
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on non-current investments [Abstract]		
Interest on other non-current investments	0	0
Total interest income on non-current investments	0	0
Total interest income	0	0
Dividend income [Abstract]		
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from others	0	0
Total dividend income non-current investments	0	0
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	(C) 865.46	(D) 3,568.8
Total other non-operating income	865.46	3,568.8
Total other income	865.46	3,568.8
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest lease financing	95.31	1,738.45
Other interest charges	(E) 6,923.64	(F) 5,552.33
Total interest expense	7,018.95	7,290.78
Total finance costs	7,018.95	7,290.78
Employee benefit expense [Abstract]		
Salaries and wages	1,072.86	2,262.19
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Other benefits to directors	0	0
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Other benefits to manager	0	0
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	80.76	101.32
Total contribution to provident and other funds	80.76	101.32
Gratuity	18.8	23.34
Staff welfare expense	105.95	148.08
Total employee benefit expense	1,278.37	2,534.93
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	4,297.29	4,771.45
Amortisation expense	60.64	52.18
Total depreciation, depletion and amortisation expense	4,357.93	4,823.63

Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	315.23	446.82
Power and fuel	2,488.14	3,034.72
Rent	8,213.8	8,864.44
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	54.1	76.13
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	1,235.84	1,173.04
Total rates and taxes excluding taxes on income	1,235.84	1,173.04
Telephone postage	98.31	93.95
Printing stationery	25.86	36.47
Travelling conveyance	98.5	161.89
Legal professional charges	70.92	123.21
Safety security expenses	452.53	587.07
Directors sitting fees	0	0
Advertising promotional expenses	1,218.08	1,810.5
Cost repairs maintenance other assets	570.62	856.24
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	20	20
Payment for reimbursement of expenses	1.54	0
Total payments to auditor	21.54	20
CSR expenditure	0	0
Miscellaneous expenses	(G) 15,511.63	(H) 18,744.38
Total other expenses	30,375.1	36,028.86

### Footnotes

- (A)
- (B)
- (C)
- (D)
- (E)
- (F)
- (G)
- (H)

### [613200] Notes - Cash flow statement

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
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	321.76	533.52	1,967.67
Cash and cash equivalents	321.76	533.52	
Income taxes paid (refund), classified as operating activities	123.2	44.09	
Total income taxes paid (refund)	123.2	44.09	

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

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Additional information on profit and loss account explanatory [TextBlock]		
Net write-downs (reversals of write-downs) of property, plant and equipment	0	0
Changes in other inventories	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Domestic sale traded goods	(A) 7,204.24	6,677.01
Total domestic turnover goods, gross	7,204.24	6,677.01
Total revenue from sale of products	7,204.24	6,677.01
Domestic revenue services	(B) 23,403.66	(C) 25,727.98
Total revenue from sale of services	23,403.66	25,727.98
Gross value of transaction with related parties	58,873.74	1,12,991.79
Bad debts of related parties	0	0

**Footnotes**

- (A)  
(B)  
(C)

**[611200] Notes - Fair value measurement**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

**[613300] Notes - Operating segments**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
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**

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	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

**[610800] Notes - Related party****Disclosure of transactions between related parties [Table]**

..(1)

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

Categories of related parties [Axis]	Parent [Member]			
	AsianBusinessConnectionsPvtLtd		CarnivalFilmsPvtLtd	
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ASIAN BUSINESS CONNECTIONS PRIVATE LIMITED	ASIAN BUSINESS CONNECTIONS PRIVATE LIMITED	CARNIVAL FILMS PRIVATE LIMITED	CARNIVAL FILMS PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U51109MP2009PTC022634	U51109MP2009PTC022634	U92100MP2012PTC027484	U92100MP2012PTC027484
Description of nature of transactions with related party	Advance Payable	Advance Payable	Advances Payable Security Given Outstanding	Advances Payable Security Given Outstanding
Description of nature of related party relationship	Ultimate Holding company	Ultimate Holding company	Holding company	Holding company
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	7,85,41,000	33,49,88,199	579,59,20,000	135,84,64,213
Amounts receivable related party transactions	0	0	424,14,86,000	98,12,50,000
Explanation of terms and conditions of outstanding balances for related party transaction	-	-	-	-
Explanation of details of guarantees given or received of outstanding balances for related party transaction	-	-	-	-
Expense recognised during period for bad and doubtful debts for related party transaction	0		0	0

## Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]		Subsidiaries [Member]	
Related party [Axis]	CARNIVALCAPITALHOLDINGPRIVATELIMITED		CarnivalFilmsEntertainmentPvtLtd	
	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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	(A) CARNIVAL CAPITAL HOLDING PRIVATE LIMITED	(B) CARNIVAL CAPITAL HOLDING PRIVATE LIMITED	(C) CARNIVAL FILMS ENTERTAINMENT PRIVATE LIMITED	(D) CARNIVAL FILMS ENTERTAINMENT PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U74999MP2017PTC042280	U74999MP2017PTC042280	U92100MH2007PTC172998	U92100MH2007PTC172998
Description of nature of transactions with related party	Advance Payable Advances Payable Trade Receivable	Advance Payable Advances Payable Trade Receivable	Advance recievable Advances Payable Security Given Outstanding	Advance recievable Advances Payable Security Given Outstanding
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Fellow Subsidiary company	Fellow Subsidiary company
Related party transactions [Abstract]				
Purchases of goods related party transactions	9,89,19,000	0	0	0
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	(E) 48,58,88,000	26,40,47,161	0	1,45,87,068
Amounts receivable related party transactions	(F) 3,64,000	5,84,59,442	108,03,30,000	1,22,54,160
Explanation of terms and conditions of outstanding balances for related party transaction	-	-	-	-
Explanation of details of guarantees given or received of outstanding balances for related party transaction	-	-	-	-
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

- (A)  
(B)  
(C)  
(D)  
(E)  
(F)

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]	Textual information (69) [See below]	
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)

## Textual information (69)

### Disclosure of transactions between related parties [Text Block]

#### Note 38 - Related party transactions

In accordance with the requirement of Ind AS 24 "Related Party Disclosures", name of the related party, their relationship, transactions and outstanding balances where control exists and with whom transactions have taken place during the reported period are as follows:

#### A. List of related parties

Name of related party Relationship

Asian Business Connections Private Limited Ultimate holding company  
 Carnival Films Private Limited Holding company  
 Stargaze Entertainment Private Limited Fellow subsidiary  
 Carnival Films Entertainment Private Limited Fellow subsidiary  
 "Carnival Entertainment & Media Private Limited  
 (Formerly known as Carnival Media Private Limited)" Entity where directors have significant influence / control  
 Advantage Overseas Private Limited Entity under common control  
 CAT Leisures Private Limited Entity under common control  
 "Carnival Digital Media Private Limited  
 (Formerly known as ABC Entertainment Private Limited)" Entity where directors have significant influence / control  
 M/s Anthapilly Plantations Entity under common control  
 Carnival Motion Pictures Private Limited Entity where directors have significant influence / control  
 Carnival Techno Park Private Limited Entity under common control  
 Movie Card Sales Private Limited Entity under common control  
 Carnival Capital Holding Private Limited Entity under common control  
 Vaartha News Network Private Limited Entity under common control  
 Travancore Foods India Private Limited Entity where directors have significant influence / control

#### B. Details of transactions are as follows:

Rs. in lakhs

Particulars Relationship "Year ended

31 March 2019" "Year ended

31 March 2018"

Advances received

Carnival Films Private Limited Holding company 10,815.19 48,053.67  
 Carnival Capital Holding Private Limited Entity under common control 45.00  
 Stargaze Entertainment Private Limited Fellow subsidiary 50.00  
 Carnival Films Entertainment Private Limited Fellow subsidiary 10.00

Advances repaid

Carnival Films Private Limited Holding company - 12,373.19  
 Asian Business Connections Private Limited Ultimate Holding company - 2,564.47

Advances given

Stargaze Entertainment Private Limited Fellow subsidiary 232.00 332.50  
 Carnival Films Entertainment Private Limited Fellow subsidiary 532.67 297.25  
 Carnival Films Private Limited Holding company 8,143.32 -

Advances refunded

Carnival Films Entertainment Private Limited Fellow subsidiary - 434.66  
 Stargaze Entertainment Private Limited Fellow subsidiary - 350.48

Income received on behalf of the Company by

Carnival Films Private Limited Holding company 8.06 52.33  
 Carnival Films Entertainment Private Limited Fellow subsidiary - 10.50

Income received/amount received on behalf of

Stargaze Entertainment Private Limited Fellow subsidiary - 1.40  
 Carnival Films Private Limited Holding Company 1,723.14 73.11  
 Carnival Films Entertainment Private Limited Fellow subsidiary - 8.76  
 M/s Anthapilly Plantations Entity under common control 0.05 -

Rental income

Carnival Films Private Limited Holding Company 120.47 -  
 Stargaze Entertainment Private Limited Fellow subsidiary 0.87 -  
 Carnival Films Entertainment Private Limited Fellow subsidiary 0.87 -



## Expenses incurred / payments made on behalf of

Carnival Films Private Limited Holding company	1,161.16	649.91
Carnival Films Entertainment Private Limited Fellow subsidiary	194.59	15.70
M/s Anthapilly Plantations Entity under common control	6.08	0.30
Stargaze Entertainment Private Limited Fellow subsidiary	140.72	515.02
Carnival Technopark Private Limited Entity under common control	238.00	-

## Expenses incurred / payments made on behalf of the Company by

Carnival Films Private Limited Holding company	4,061.50	2,157.35
Carnival Films Entertainment Private Limited Fellow subsidiary	132.67	190.93
Stargaze Entertainment Private Limited Fellow subsidiary	92.25	34.11
Carnival Technopark Private Limited Entity under common control	-	5,051.88

## Sale of services

CAT Leisures Private Limited Entity under common control	-	0.99
Vaartha News Network Private Limited Entity under common control	0.56	-
Carnival Motion Pictures Private Limited Entity where directors have significant influence / control	-	2.23
Movie Card Sales Private Limited Entity under common control	564.68	884.28

## Distribution expense

Carnival Motion Pictures Private Limited Entity where directors have significant influence / control	10,757.49	15,077.11
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## Purchase of materials

Travancore Foods India Private Limited Entity where directors have significant influence / control	2.90	-
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## Purchase of property, plant and equipment

Carnival Films Entertainment Private Limited Fellow subsidiary	18.33	-
Stargaze Entertainment Private Limited Fellow subsidiary	0.67	-

## Sale of property, plant and equipment

Carnival Films Private Limited Holding company	7.43	-
Carnival Films Entertainment Private Limited Fellow subsidiary	2.00	-
Stargaze Entertainment Private Limited Fellow subsidiary	1.18	-

## Income from premium on corporate guarantee (refer note (iii) below)

Carnival Films Private Limited Holding company	4.30	1.19
Stargaze Entertainment Private Limited Fellow subsidiary	0.24	0.06
Carnival Films Entertainment Private Limited Fellow subsidiary	0.24	0.06

## Deemed equity distribution

Carnival Films Private Limited Holding company	144.31	100.75
Stargaze Entertainment Private Limited Fellow subsidiary	-	23.58
Carnival Films Entertainment Private Limited Fellow subsidiary	-	23.54

## Security given

Carnival Films Private Limited Holding company	19,660.81	13,710.47
Stargaze Entertainment Private Limited Subsidiary company	-	5,000.00
Carnival Films Entertainment Private Limited Subsidiary company	-	5,000.00

## C. Balances outstanding as at year end

Rs. in lakhs

## Particulars Relationship "As at

31 March 2019" "As at

31 March 2018" "As at

1 April 2017"

## Advances payable

Carnival Films Private Limited Holding company	57,959.20	50,793.34	13,584.64
Advantage Overseas Private Limited Entity under common control	-	-	2,205.48
Stargaze Entertainment Private Limited Fellow subsidiary	-	151.73	145.87
Carnival Films Entertainment Private Limited Fellow subsidiary	-	188.35	-
Asian Business Connections Private Limited Ultimate holding company	785.41	785.41	3,349.88
Carnival Capital Holding Private Limited Entity under common control	45.00	-	-
Carnival Techno Park Private Limited Entity under common control	4,813.88	5,051.88	-
M/s Anthapilly Plantations Entity under common control	-	2.38	2.27

## Advance receivable

Carnival Films Entertainment Private Limited Fellow subsidiary	380.78	-	122.54
Stargaze Entertainment Private Limited Fellow subsidiary	547.52	467.39	-
Movie Card Sales Private Limited Entity under common control	-	-	470.30
"Carnival Entertainment & Media Private Limited			

(Formerly known as Carnival Media Private Limited)" Entity where directors have significant influence / control 7.75 7.75 -  
M/s Anthapilly Plantations Entity under common control 3.64 - -

## Trade receivable

CAT Leisures Private Limited Entity under common control 59.63 59.63 58.65

"Carnival Digital Media Private Limited

(Formerly known as ABC Entertainment Private Limited)" Entity where directors have significant influence / control 52.23 52.23 55.60

Carnival Motion Pictures Private Limited Entity where directors have significant influence / control - 2.29 0.05

Movie Card Sales Private Limited Entity under common control 965.15 1,354.58 -

Vaartha News Network Private Limited Entity under common control 3.35 2.80 -

## Trade payable

Travancore Foods India Private Limited Entity where directors have significant influence / control 0.59 - -

Carnival Motion Pictures Private Limited Entity where directors have significant influence / control 989.19 1,356.70 420.50

## Advance from customers

"Carnival Entertainment & Media Private Limited

(Formerly known as Carnival Media Private Limited)" Entity where directors have significant influence / control - - 12.22

## Deemed equity distribution

Carnival Films Private Limited Holding company 311.67 171.67 72.10 140.01

Stargaze Entertainment Private Limited Fellow subsidiary 23.29 23.52 - -0.24

Carnival Films Entertainment Private Limited Fellow subsidiary 23.25 23.48 - -0.24

## Security given outstanding

Carnival Films Private Limited Holding company 42,414.86 23,361.55 9,812.50

Stargaze Entertainment Private Limited Subsidiary company 4,937.50 4,987.50 -

Carnival Films Entertainment Private Limited Subsidiary company 4,937.50 4,987.50 -

## Notes

(i) The above disclosure has been made on the basis of information available with the Company. Beneficiary has not recognised the guarantee fee or premium paid as an expense.

(ii) The Company has provided a security to IDBI Trusteeship Services Limited in relation to the term loan availed by Carnival Films Entertainment Private Limited from Yes Bank Limited (outstanding as on 31 March 2019 Rs. 4,937.50 lakhs and as on 31 March 2018 Rs. 4,987.50 lakhs), for the term loan availed by Stargaze Entertainment Private Limited from Yes Bank Limited (outstanding as on 31 March 2019 Rs. 4,937.50 lakhs and as on 31 March 2018 Rs. 4,987.50 lakhs) and for the term loan availed by Carnival Films Private Limited from Yes Bank Limited (outstanding as on 31 March 2019 Rs. 42,414.86 , as on 31 March 2018 Rs. 23,361.55 and as on 1 April 2017 Rs. 9,812.50 lakhs) (refer note 36 and 47).

### [611700] Notes - Other provisions, contingent liabilities and contingent 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 other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of other provisions [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

### [700200] Notes - Corporate social responsibility

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	No

**[610500] Notes - Events after reporting period**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

**[612500] Notes - Share-based payment arrangements**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	-11,781.39	-14,479.71
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	-11,781.39	-14,479.71
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0
Adjusted weighted average shares	[shares] 0	[shares] 0

**[610900] Notes - First time adoption**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No