

C & C CONSTRUCTIONS LIMITED
Standalone Financial Statements for period 01/04/2018 to 31/03/2019

[700300] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Name of company	C & C CONSTRUCTIONS LIMITED	
Corporate identity number	L45201DL1996PLC080401	
Permanent account number of entity	AAACC4543R	
Address of registered office of company	74, HEMKUNT COLONY NEW DELHI DL 110048 IN	
Type of industry	Commercial and Industrial	
Registration date	16/07/1996	
Category/sub-category of company	Company limited by Shares/Non-govt company	
Whether company is listed company	Yes	
Date of board meeting when final accounts were approved	22/12/2022	
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	Actual	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	Textual information (1) [See below]	
Name of city of place of maintenance of computer servers (storing accounting data)	Delhi	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Delhi	
Pin code of place of maintenance of computer servers (storing accounting data)	110077	
Name of district of place of maintenance of computer servers (storing accounting data)	Delhi	
ISO country code of place of maintenance of computer servers (storing accounting data)	INR	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	9711470807	
Whether books of account and other books and papers are maintained on cloud	No	

Details of stock exchange(s) where the company is listed [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Stock exchange [Axis]	_StockExchange_1
	01/04/2018 to 31/03/2019
Disclosure of general information about company [Abstract]	
Disclosure of company information [Abstract]	
Details of stock exchange(s) where the company is listed [Abstract]	
Details of stock exchange(s) where the company is listed [LineItems]	
Name of stock exchange where the company is listed	Bombay Stock Exchange
Date of listing on exchange	26/02/2007

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	PrincipalProductOrPrincipalService_2
	01/04/2018 to 31/03/2019
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9953
Description of product or service category	Construction
Turnover of product or service category	540,37,07,734
Highest turnover contributing product or service (ITC 8 digit) code	99532119
Description of product or service	Highways , streets, roads, railways and airfield runways
Turnover of highest contributing product or service	540,37,07,734

Textual information (1)**Complete postal address of place of maintenance of computer servers (storing accounting data)**

Navneet Kumar Gupta , Liquidator for C & C Constructions Limited, Registration Number: IBBI/PA-001/IP-P00001/2016-2017/10009 AFA
Validity till: 24/01/2023 Registered Address: Unit No. 2, Block D1, Golf Link DDA, Sector 23B, Pocket 8, Dwarka, New Delhi, National Capital Territory of Delhi – 110077 Process email address: liquidationofnc@minervaresolutions.com

[700600] Disclosures - Directors report**Details of principal business activities contributing 10% or more of total turnover of company [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2018 to 31/03/2019
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Construction and maintenance of motorways, streets, roads, other vehicular and pedestrian ways, highways, bridges, tunnels and subways
Description of main product/service	Construction and maintenance of motorways, streets, roads, other vehicular and pedestrian ways, highways, bridges, tunnels and subways
NIC code of product/service	42101
Percentage to total turnover of company	100.00%

Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Axis]	_AuditorsQualificationsReservationsAdverseRemarksInAuditorsReport_102
	01/04/2018 to 31/03/2019
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	As per Audit Report
Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	As per Notes

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019
Disclosure in board of directors report explanatory [TextBlock]	Textual information (2) [See below]
Description of state of companies affair	As per Notes
Disclosure relating to amounts if any which is proposed to carry to any reserves	As per Notes
Disclosures relating to amount recommended to be paid as dividend	As per Notes
Details regarding energy conservation	As per Notes
Steps taken or impact on conservation of energy [Text block]	As per Notes
Steps taken by the company for utilising alternate sources of energy [Text block]	As per Notes
Details regarding technology absorption	As per Notes
Efforts made towards technology absorption [Text block]	As per Notes
Details regarding foreign exchange earnings and outgo	As per Notes
Disclosures in director's responsibility statement	As per Notes
Details of material changes and commitment occurred during period affecting financial position of company	As per Notes
Particulars of loans guarantee investment under section 186 [TextBlock]	As per Notes
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	As per Notes
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 Notes
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	As per Notes
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	C & C CONSTRUCTIONS 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 Notes
Reappointment of independent directors as per section 149(10) [TextBlock]	As per Notes
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	As per Notes
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 Notes
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	As per Notes
Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report [TextBlock]	As per Notes
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	As per Notes
Disclosure of financial summary or highlights [TextBlock]	As per Notes
Disclosure of change in nature of business [TextBlock]	As per Notes
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	As per Notes

Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	A s Notes	p e r
Details relating to deposits covered under chapter v of companies act [TextBlock]	A s Notes	p e r
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	A s Notes	p e r
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	A s Notes	p e r
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	A s Notes	p e r
Disclosure of contents of corporate social responsibility policy [TextBlock]	A s Notes	p e r
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	A s Notes	p e r
Number of meetings of board		0

Textual information (2)

Disclosure in board of directors report explanatory [Text Block]

Clarificatory note attached to Annual financials of the Company

C & C Constructions Limited (“Company”) (CIN-L45201DL1996PLC080401) has been in the Corporate Insolvency Resolution Process (“CIRP”) in terms of the provisions of the Insolvency & Bankruptcy Code, 2016 (“IBC”) vide order dated 14.02.2019 passed by the Hon’ble National Company Law Tribunal (“NCLT”), Special Bench, New Delhi. Vide an order dated 7 th October 2022, the Company has been in Liquidation and Mr. Navneet Kumar Gupta was appointed Liquidator. In this regard we want to submit following clarifications pertaining to various details to be included with the annual financials in the Annual Report:

Corporate Governance Report: Composition of Board of Directors, Committees & its meetings:

As per sections 17 of IBC: “the powers of the board of directors or the partners of the corporate debtor, as the case may be, shall stand suspended and be exercised by the interim resolution professional” (which includes Resolution professional) & Section 34 of IBC “on the appointment of a liquidator under this section, all powers of the board of directors, key managerial personnel and the partners of the corporate debtor, as the case may be, shall cease to have effect and shall be vested in the liquidator.”

Accordingly, during the CIRP, even though the executive directors of the Corporate Debtor still remain Directors and their names appear on the MCA website, the board & all its committees are suspended as per the above provisions of IBC. Further the directors cease to exist as per liquidation order of honorable NCLT.

Since the Company has been under CIRP since 14 th February 2019 and is now under Liquidation since 7 th October 2022, no Board/Committee Meetings have been held from the financial year 2019-2020 onwards. Further, the composition of the Board and Committees is not in compliance with the provisions, all Independent Directors have resigned. All provisions relating to Independent Directors cannot be complied with.

Section 238 of the Insolvency & Bankruptcy Code, 2016 states that the provisions of the Code shall have an effect, notwithstanding anything inconsistent therewith contained in any other law for the time being in force or any instrument having effect by virtue of any such law. Consequently, compliance in respect of such provisions of the SEBI LODR, other SEBI regulations & provisions of Companies Act 2013, which are directly or indirectly in conflict with the provisions of the Insolvency Code, have not been done.

Delay in Finalisation of Financial Statements & Submission of Annual Report and AGM

The RP (Liquidator w.e.f. 7 th Oct 2022) has made best efforts to prepare financial statements and submit the same in time but the same couldn’t happen mainly due the following reasons which were beyond the control of the RP (Liquidator w.e.f. 7 th Oct 2022):

Non-Cooperation from the suspended directors of the Corporate Debtor

Discovery of transactions objectionable under the Code

Severe financial distress, leading to arrears of employee salary, protest, non-cooperation and shutdown of the Corporate Office of the Corporate Debtor due to non-payment of their salaries.

Late submission/non submission of audited financials by the associate entities/joint ventures of the Corporate Debtor

Limited cooperation from the existing auditors due to non payment of their past dues

Complete lockdown by the Hon’ble Government of India due to spread of Novel Covid-19 on multiple occasions

Shut down of ERP server and other practical difficulties including electricity connection loss due to non payment of dues, etc.

SFIO investigation being carried on during the process for period prior to commencement of insolvency

Due to all practical difficulties and non - compliances in place and exemptions available due to the initiation of CIRP & then the company going into liquidation no secretarial compliance report has been obtained

Due to the above practical difficulties, the Annual General Meeting of Shareholders of the Company could not be held for the years since company went into CIRP and now into Liquidation. As it is not possible to prepare some parts of the Annual Report, like Directors Report, Secretarial Audit Report, Corporate Governance Report, Cost Audit Report, etc. have not been provided. However, the Liquidator has provided a detailed explanatory note attached to the financial statement.

Date :

To,

All stakeholders of C&C Constructions Limited

Sub: Financial statements of C&C Constructions Limited for the financial year 18-19.

Dear Sir/Ma’am,

Enclosed herewith, are the audited financial statements (“ Financial Statements ”) of C&C Constructions Limited (“ C&C, or Corporate Debtor,

or CD”).

Background of Corporate Insolvency Resolution Process

The Corporate Insolvency Resolution Process (“ CIRP ”) for C&C commenced on 14.02.2019 (“ Insolvency Commencement Date or ICD ”) through the order of Principal Bench, National Company Law Tribunal (“ NCLT ”), under the provisions of the Insolvency and Bankruptcy Code, 2016 (“ IBC, or Code ”).

The undersigned, Navneet Kumar Gupta, was appointed as the Interim Resolution Professional (“ IRP ”) for the CIRP of C&C under the NCLT order of February 14, 2019. Thereafter, the IRP was appointed as the Resolution Professional (“ RP”) for the CIRP of C&C, by the committee of creditors (“ COC ”) of C&C, subsequently approved by the Hon’ble NCLT vide order dated 19.07.2019. Further, undersigned had been appointed as liquidator of the company on 7 th Oct 2022 by Hon’ble NCLT.

Prior to the commencement of CIRP, the operations and decision making was governed and controlled by the former Board of Directors, comprising of several directors. However, after the commencement of CIRP, the powers of the erstwhile directors of C&C were suspended and the powers of Board of Directors vested with the RP under the extant provisions of the Code.

Disclosure of Limitations of Resolution Professional regarding enclosed Financial Statements

The enclosed financial statements for the reporting period of financial year 2018-19 substantially pertains to Pre-CIRP period wherein the company was managed and controlled by the former management and only includes about 45 day period post commencement of CIRP wherein the RP was involved and these 45 days include the transition period during which RP (LIQUIDATOR WEF 7TH OCT 2022) established effective control.

The RP (LIQUIDATOR WEF 7TH OCT 2022), by way of signing the enclosed Financial Statements only intends to take the said financials on record, in good faith, for the reporting period of financial year 2018-19 and discharging duties vis a vis compliance. The RP (LIQUIDATOR WEF 7TH OCT 2022) has relied upon the audit conducted by the statutory auditors by complying with the applicable Audit and Assurance standards and the RP (LIQUIDATOR WEF 7TH OCT 2022) has performed only limited review of transactions only in context of specific duties cast on him under the provisions of IBC 2016.

The RP (LIQUIDATOR WEF 7TH OCT 2022) has substantially relied upon the submissions, representations, clarifications and explanations provided by the key managerial personnel, accountants, other personnel of the company and former management of C&C, and by Professional Advisors M/s Duff and Phelps (now known as Kroll) in the course of preparation said audited Financial Statements as the financials largely relate to reporting period prior to the commencement of CIRP.

It is to be noted that the former management, who were in control of company prior to the ICD, shall be and remain responsible for all matters pertaining to the reporting period prior to the Insolvency Commencement Date and the Financial Statements have been endorsed by the Key Managerial Personnel of C&C to confirm that they do not contain any material misstatements and provide a true and fair view of the state of affairs, including the losses incurred and the cash flows.

The RP (LIQUIDATOR WEF 7TH OCT 2022) has signed the Financial Statements only with the limited intent of discharging the powers of the board of directors of C&C, now vested with the RP (LIQUIDATOR WEF 7TH OCT 2022) as per the provisions of Section 17 of the IBC and this letter forms integral part of enclosed financial statements.

C&C being a listed Company, has submitted enclosed financial results as per Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR Regulation) to the extent possible. The RP (LIQUIDATOR WEF 7TH OCT 2022) has made best efforts to ensure that the enclosed stand-alone financial statements for the reporting period ended March 31, 2019 have been drawn as per accounting practices followed by the C&C and records available. Kindly note, despite having inherent limitations in the corporate debtor in terms of staff, non cooperation, cash inflows, the RP (LIQUIDATOR WEF 7TH OCT 2022) has informed the exchange about significant developments in the resolution process on best effort basis and also kept Committee of creditors duly informed about all important developments including those related to financials as required under IBC, 2016 and regulations thereunder in line with duties cast on him under the code.

The RP (LIQUIDATOR WEF 7TH OCT 2022) is not in a position to provide the Consolidated Financial Results for C&C, as there are multiple subsidiaries and joint ventures of the Corporate Debtor which are either separate legal entities or not under the control of the RP (LIQUIDATOR WEF 7TH OCT 2022) and many of them have been either closed/shutdown/terminated. Despite best effort, RP (LIQUIDATOR WEF 7TH OCT 2022) has not been able to obtain the relevant data from several entities/ventures, thereby adversely affecting and delaying the consolidation process. To the best of information available with the undersigned, more than one subsidiary is already undergoing a separate CIRP Proceeding.

The enclosed financial statements are compiled on a best effort basis and the Resolution Professional or his team does not provide any assurance as to its reliability for any purpose other than the intended reporting purpose. This must not be relied upon for any investment/disinvestment decisions and the Resolution Professional or his team will not be responsible for any loss incurred by any reader by placing reliance on this report for any purpose other than the intended reporting and compliance purpose of this financial statement. At the same time, in case, any specific information is required, the reader of these financial statements may write to undersigned at his registered email id to fulfil any information gap.

Reliance Of Work Of Professionals

The RP has relied on the expertise and advice of /work of professionals, and professional firms through out the CIRP namely M/s Duff and Phelps (now known as Kroll) for continuously advising and assisting him to manage the going concern, as well as run the process of IBC; further, reliance has been placed on valuers, transaction auditors and others. All these professionals/firms have been appointed post coc deliberations/approvals, whatever is applicable.

Reasons for Delay in Release of Financial Statements

The RP (LIQUIDATOR WEF 7TH OCT 2022) is aware of the delay in submissions of financial statements resulting from a multitude of reasons beyond the control of the RP (LIQUIDATOR WEF 7TH OCT 2022), some of which are listed below:

Non-Cooperation from the suspended directors of the Corporate Debtor leading to filing of application under Section 19 of the Code.

Discovery of transactions objectionable under the Code and thereafter conducting of transaction audit under the provisions of the Code resulting in identification of several transactions worth a substantial amount. Available legal recourse has been initiated in this regard and the applications filed before the Hon'ble NCLT are currently sub-judice.

Severe financial distress leading to arrears of employee salary for several months resulting in repeated disruptions caused by the employees of the Corporate Debtor including protest, non cooperation and shutdown of the Corporate Office of the Corporate Debtor due to non payment of their salaries.

Late submission/non submission of audited financials by the associate entities/joint ventures of the Corporate Debtor due to worsened relations between the companies owing to non payment/participation in the financial contribution for the operations of the associate companies.

Limited cooperation from the existing auditors due to non payment of their past dues and non availability of resources/funds to make the payment for the audit of enclosed financial statements.

Complete lockdown by the Hon'ble Government of India due to spread of Novel Covid-19 on multiple occasions bringing the limited functionality to a complete halt as the company was set up for remote working and with limited resources at disposal, the RP (LIQUIDATOR WEF 7TH OCT 2022) could not create a modern IT infrastructure.

The data availability got adversely affected when ERP server and the books of accounts got submerged in the water due to local flooding in the neighbourhood of corporate office of C&C resulting in water logging in the basements storing past records and historically housing the data servers.

Electricity connection loss due to non payment of dues.

Critical Issues affecting or likely to affect the Reported Financial Statements

SFIO Investigation

An investigation has been initiated by SFIO, into the affairs of C&C . The RP (LIQUIDATOR WEF 7TH OCT 2022) has to date and continues to cooperate with the ongoing investigation and has provided the available company related data, files and backups to the SFIO for the requested period under investigation, commencing from FY 2009-10.

Regulatory Non-Compliance with Listing Requirements

C&C has been persistently non-compliant of statutory provisions including income tax, PF, ESI, GST due to non-availability of funds during its entire CIRP period and had made best endeavour to fulfil compliance as and when money was available in the company for same given priorities like protection and preservation of assets.

The LODR non-compliances were with the Securities Exchange Board of India and stock exchanges (NSE and BSE) on which the company is listed, primarily for non-submission of financial statements over an extended period of time.

The non-compliance also related to non availability of Key Managerial Personnel like CEO, CFO and Company Secretary for almost the entire length of CIRP.

Additionally, due to advent of the COVID-19 pandemic, the company's operations were significantly affected and the company could not conduct any Board of directors meeting or any Annual General Meetings, since 2019.

Further, due to persistent non-compliance related to audit and closure of financials, there is a potential of imposition of financial penalty by SEBI/NSE/BSE. An application seeking relief from such penalties has been filed by the RP (LIQUIDATOR WEF 7TH OCT 2022) before the Securities Appellate Tribunal (SAT) and the matter is currently sub-judice. An unsuccessful outcome of said application is likely to have an impact on the financial statements.

Transaction Review / Audit under the provisions of IBC

Transaction audit of the transactions of the Corporate Debtor under Sections 43, 45, 50 & 66 of the Insolvency and Bankruptcy Code, 2016 ("Code") has already been carried out during the Corporate Insolvency Resolution Process by RP (LIQUIDATOR WEF 7TH OCT 2022).

There were multiple objectionable transactions of substantial amount were identified. Based on the findings of the report provided by the auditor, the RP (LIQUIDATOR WEF 7TH OCT 2022) has filed applications under section 43 and 66 of Insolvency & Bankruptcy Code, 2016 on 13.10.2020.

The said applications are currently sub-judice before the Hon'ble NCLT and the outcome of said applications, when decided may have a significant impact on the financial statements of C&C.

Conservatory and Protective Measures

The RP (LIQUIDATOR WEF 7TH OCT 2022) has undertaken and continues to undertake various measures to the best possible extent for protecting and preserving the value of CD, some of which are listed below:

Insurance

The RP (LIQUIDATOR WEF 7TH OCT 2022) arranged for getting all tangible assets of the CD insured

Cash-Flow Management

The RP (LIQUIDATOR WEF 7TH OCT 2022) has been diligently working towards managing the cash flow of CD despite minimal operations during the CIRP to be able to at-least fund the costs incurred during and related to the CIRP. After a severe financial distress for almost two and a half years of process, the RP was ultimately able to generate some cash flow which is currently being used to defray the costs incurred during the process to largely maintain the going concern status of the CD and to also meet the process related costs.

At present, the unpaid CIRP cost is around INR 10 Crs which is exclusive of the commission payable to banks amounting to about INR 18 Crs, for extension of multiple bank guarantees provided by C&C for its projects and also for the projects undertaken by its Joint Ventures wherein C&C had a participation.

The RP (LIQUIDATOR WEF 7TH OCT 2022) also intends to maintain a contingency reserve of INR 2 Crs to meet unforeseen liabilities/costs. All these costs are estimates subject to receipt of final reconciliation and receipt of invoices

Return of Bank Guarantees

The RP (LIQUIDATOR WEF 7TH OCT 2022) has made significant effort for the facilitating the closure of projects that were nearing completion and/or the successful completion of the Defect liability period after which Bank Guarantees worth INR 31.83 Crs has been successfully returned to the issuing bank, thereby reducing C&C's liability. As on date, bank guarantees worth INR 102 Crs are still outstanding, out of which, majority are deployed into projects of BSC C&C JV.

Closure of CIRP and Commencement of Liquidation Proceeding

The readers are advised that CIRP proceedings are expected to conclude anytime which would give way to the commencement of liquidation proceeding for C&C under the provisions of IBC. Further, on 7 th Oct 2022, Hon'ble NCLT has ordered liquidation of the company , appointing undersigned as liquidator.

There was an extensive process undertaken to find an effective resolution for C&C, however, after several attempts and negotiations with various potential prospects, only one compliant resolution plan was received during the CIRP which could not garner the requisite majority vote for approval from CoC and pursuant to the rejection of said plan, RP (LIQUIDATOR WEF 7TH OCT 2022) had filed an application for liquidation of C&C on 21.04.2021 based on the instructions received from the CoC in this regard.

The said application to consider the liquidation of C&C was sub-judice for some time, also, the former management contemplated a settlement proposal under Section 12 A of the code which was under consideration with the members of CoC.

The CoC, after careful deliberation decided in its meeting of Joint Lenders, , that they would not be proceeding with the settlement proposal offered by the former management of C&C and advised NCLT of their decision. Based on the submission of member of CoC, the NCLT in its hearing of July 25, 2022 had reserved an order for the liquidation of C&C.

In the event of liquidation, the liquidator would initiate the process of obtaining current liquidation valuation and the subsequent financial statements would be required to reflect the impact of said liquidation thereby potentially affecting the financial statements.

The liquidation order, once pronounced, will result into the termination of moratorium presently available under sec 14 of IBC. However, a subsequent moratorium under section 33 (5) of the Code shall become effective in the event of liquidation

In view of the above mentioned, the RP (LIQUIDATOR WEF 7TH OCT 2022), by way of signing the enclosed financial statements, herein takes-on-record the standalone financial numbers of C&C Constructions Limited (" C&C ") and cautions the readers to the potential impact of the outcome of ongoing investigation of corporate debtor by SFIO, further valuation, liquidation and also the outcome of several applications filed by RP in NCLT under various sections including but not limited to section 43, 66 , 74.

Yours sincerely,
Navneet Kumar Gupta
Liquidator of C&C Constructions Limited (In Liquidation)
IBBI Reg No. IBBI/IPA-001/IP-P00001/2016-17/10009
AFA validity: Till 24/01/2023
Place: New Delhi

Encl. : Signed financial statements of C&C Constructions Limited for the financial year 2018-19

[700400] Disclosures - Auditors report**Details regarding auditors [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	_Auditor_101
	01/04/2018 to 31/03/2019
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Bedi Saxena & Co
Name of auditor signing report	Pratima Kumari
Firms registration number of audit firm	000776C
Membership number of auditor	519109
Address of auditors	7/14 THE MALL, (OPP.NANARAO PARK), KANPUR, UTTAR PRADESH, INDIA, 208001
Permanent account number of auditor or auditor's firm	AADFB7200Q
SRN of form ADT-1	G54045117
Date of signing audit report by auditors	22/12/2022
Date of signing of balance sheet by auditors	22/12/2022

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

..(1)

Unless otherwise specified, all monetary values are in INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Auditor's unfavourable remark [Member]	Clause not applicable [Member]
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]			
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]			
Disclosure in auditors report relating to fixed assets	Textual information (3) [See below]		
Disclosure relating to quantitative details of fixed assets	The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets		
Disclosure relating to physical verification and material discrepancies of fixed assets		Textual information (4) [See below]	
Disclosure relating to title deeds of immovable properties	Textual information (5) [See below]		
Disclosure in auditors report relating to inventories		Textual information (6) [See below]	
Disclosure in auditors report relating to loans		Textual information (7) [See below]	
Disclosure about loans granted to parties covered under section 189 of companies act		Textual information (8) [See below]	
Disclosure relating to terms and conditions of loans granted		a) The terms and conditions of the grant of such loans are not prejudicial to the company's interest	
Disclosure regarding receipt of loans granted		b) No Schedule of repayment of principal has been stipulated and also there is no stipulation with regards to interest	
Disclosure regarding terms of recovery of loans granted		c) No Schedule of repayment of principal and payment of interest has been stipulated and therefore there is no overdue amount	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (9) [See below]		
Disclosure in auditors report relating to deposits accepted	Textual information (10) [See below]		
Disclosure in auditors report relating to maintenance of cost records		vi. Cost Records, as required to be maintained under section 148(1) of the Companies Act, 2013, were not produced before us for examination and to determine whether they are accurate or complete	
Disclosure in auditors report relating to statutory dues [TextBlock]		Textual information (11) [See below]	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]		Textual information (12) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]		Textual information (13) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues		Textual information (14) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (15) [See below]		

Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (16) [See below]		
Disclosure in auditors report relating to managerial remuneration	xi. The company has not paid any managerial remuneration for the year under consideration		
Disclosure in auditors report relating to Nidhi Company			xii. The company is not a Nidhi Company, hence, this clause is not applicable
Disclosure in auditors report relating to transactions with related parties	Textual information (17) [See below]		
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures			xiv. The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	xv. The company has not entered into any non-cash transactions with directors or persons connected with him.		
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934			xvi. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019
Disclosure in auditor's report explanatory [TextBlock]	Textual information (18) [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	Textual information (19) [See below]

Textual information (3)

Disclosure in auditors report relating to fixed assets

The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets. b) As explained to us, all the assets have not been physically verified by the management during the year. However, the assets were physically verified by Independent Valuers appointed by Resolution Professional during the next financial year (refer para (ii) of Basis for Qualified Opinion) Discrepancies noticed on such verification have been duly provided in the books of accounts and provision for impairment has been made in the books of accounts. c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of the immovable properties are held in the name of the Company

Textual information (4)

Disclosure relating to physical verification and material discrepancies of fixed assets

As explained to us, all the assets have not been physically verified by the management during the year. However, the assets were physically verified by Independent Valuers appointed by Resolution Professional during the next financial year (refer para (ii) of Basis for Qualified Opinion) Discrepancies noticed on such verification have been duly provided in the books of accounts and provision for impairment has been made in the books of accounts

Textual information (5)

Disclosure relating to title deeds of immovable properties

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of the immovable properties are held in the name of the Company

Textual information (6)

Disclosure in auditors report relating to inventories

ii. As explained to us, the inventory has been physically verified at reasonable intervals during the year by the management. The inventory was physically verified by Independent Valuers appointed by Resolution Professional during the next financial year (refer para (ii) of Basis for Qualified Opinion). Discrepancies noticed on such verification have been duly provided for in the books of accounts

Textual information (7)

Disclosure in auditors report relating to loans

The company has granted loan to the companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Act. a) The terms and conditions of the grant of such loans are not prejudicial to the company's interest. b) No Schedule of repayment of principal has been stipulated and also there is no stipulation with regards to interest. c) No Schedule of repayment of principal and payment of interest has been stipulated and therefore there is no overdue amount

Textual information (8)

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

iii. The company has granted loan to the companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Act. a) The terms and conditions of the grant of such loans are not prejudicial to the company's interest. b) No Schedule of repayment of principal has been stipulated and also there is no stipulation with regards to interest. c) No Schedule of repayment of principal and payment of interest has been stipulated and therefore there is no overdue amount

Textual information (9)

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

iv. In respect of loans, investments guarantees, and security, the provisions of section 185 and 186 of the Companies Act, 2013 have been duly complied with by the company. For investments made, advances given or guarantees provided exceeding the limits laid down in Section 186 of the Act, directors have prior permission by way of special resolution passed at a General Meeting

Textual information (10)

Disclosure in auditors report relating to deposits accepted

v. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits in contravention of Directives issued by Reserve Bank of India and the provisions of section 73 to 76 or any other relevant provisions of the Act and the rules framed there under, where applicable. 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

Textual information (11)

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

According to the records of the company the company has not regularly deposited undisputed statutory dues including provident fund, investor education protection fund, employees state insurance, income tax, sales tax, wealth tax, service tax, custom duty, excise duty, Cess, Goods and Service-tax and other material statutory dues with appropriate authorities as applicable to it. According to the information and explanations given to us, undisputed amounts payable in respect of income tax, wealth tax, service tax, sales tax, custom duty, excise duty, GST and Cess that were in arrears, as at 31-Mar-2019 for a period of more than six months from the date they became payable are given below. Name of Authority Amount (in Lacs) Service Tax 347.73 TDS/TCS Payable 1,165.44 Provident Fund 113.28 VAT/WCT 621.92 GST 0.00 Professional Tax 0.92 Labour Cess 0.99

Textual information (12)

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

According to the information and explanations given to us, the dues of sales tax, income tax, custom duty, wealth tax, excise duty and Cess that have not been deposited with appropriate authorities on account of any dispute and the forum where the disputes are pending are given below:

Name of The Statute	Nature of The Disputed Dues	Amount (in Lacs)	Period To Which The Amount Relates	Forum Where Dispute Is Pending
Income Tax Department	Demand against Short Deduction and interest, subject to rectification.	48.22	(Amount deposited NIL) F. Y. 2000-2001	Income Tax Officer (TDS) New Delhi
Income Tax Officer (TDS)	New Delhi Income Tax Department Demand against Short Deduction and interest, subject to rectification.	7.05	(Amount deposited NIL) F. Y. 2007-2008	Income Tax Officer (TDS) New Delhi
Income Tax Officer (TDS)	New Delhi Income Tax Department Demand against Short Deduction and interest, subject to rectification.	29.00	(Amount deposited NIL) F. Y. 2008-2009	Income Tax Officer (TDS) New Delhi
Income Tax Officer (TDS)	New Delhi Income Tax Department Demand against Short Deduction and interest, subject to rectification.	11.28	(Amount deposited NIL) F. Y. 2009-2010	Income Tax Officer (TDS) New Delhi
Income Tax Officer (TDS)	New Delhi Income Tax Department Demand against Short Deduction and interest, subject to rectification.	31.23	(Amount deposited NIL) F. Y. 2010-2011	Deputy Commissioner of Income Tax, Gurgaon
Deputy Commissioner of Income Tax, Gurgaon	Income Tax Department Demand against Short Deduction and interest, subject to rectification.	79.82	(Amount deposited NIL) F. Y. 2011-2012	Deputy Commissioner of Income Tax, Gurgaon
Deputy Commissioner of Income Tax, Gurgaon	Income Tax Department Demand against Short Deduction and interest, subject to rectification.	90.73	(Amount deposited NIL) F. Y. 2013-2014	Deputy Commissioner of Income Tax, Gurgaon
Deputy Commissioner of Income Tax, Gurgaon	Income Tax Department Demand against Short Deduction and interest, subject to rectification.	77.99	(Amount deposited NIL) F. Y. 2014-2015	Deputy Commissioner of Income Tax, Gurgaon
Deputy Commissioner of Income Tax, Gurgaon	Income Tax Department Demand against Short Deduction and interest, subject to rectification.	48.01	(Amount deposited NIL) F. Y. 2015-2016	Deputy Commissioner of Income Tax, Gurgaon
Deputy Commissioner of Income Tax, Gurgaon	Income Tax Department Demand against Short Deduction and interest, subject to rectification.	21.50	(Amount deposited NIL) F. Y. 2016-2017	Deputy Commissioner of Income Tax, Gurgaon
Deputy Commissioner of Income Tax, Gurgaon	Income Tax Department Demand against Short Deduction and interest, subject to rectification.	1.49	(Amount deposited NIL) F. Y. 2017-2018	Deputy Commissioner of Income Tax, Gurgaon
Deputy Commissioner of Income Tax, Gurgaon	Income Tax Department Demand against Short Deduction and interest, subject to rectification.	0.09	(Amount deposited NIL) F. Y. 2018-2019	Deputy Commissioner of Income Tax, Gurgaon
Deputy Commissioner of Income Tax, Gurgaon	Income Tax Department Demand raised after assessment of the case u/s 201 220.74 (Amount deposited NIL) F. Y. 2012-2013	220.74	(Amount deposited NIL) F. Y. 2012-2013	Deputy Commissioner of Income Tax, Gurgaon
Deputy Commissioner of Income Tax, Gurgaon	Provident Fund Appeal Under Section 7-I of the Employee`s Provident fund & Miscellaneous Provision Act 1952 towards 14-B Damage Charges	53.01	(Amount deposited NIL) F. Y. 2013-2016	Presiding Officer, Employees Provident Fund Appellate Tribunal, New Delhi
Presiding Officer, Employees Provident Fund Appellate Tribunal, New Delhi	Provident Fund Appeal Under Section 7-I of the Employee`s Provident fund & Miscellaneous Provision Act 1952 towards 14-B Damage Charges	43.21	(Amount deposited NIL) F. Y. 2014-2017	Presiding Officer, CGIT Cum Labour Court-I Employees Provident Fund Appellate Tribunal, New Delhi
Presiding Officer, CGIT Cum Labour Court-I Employees Provident Fund Appellate Tribunal, New Delhi	Provident Fund Further claim made by the Department before Resolution Professional	45.13	(Amount deposited NIL) F. Y. 2014-2017	Further claim raised U.P Trade Tax Act Demand against material purchased against C form
Further claim raised U.P Trade Tax Act Demand against material purchased against C form	35.26	(Amount deposited 12.34 lacs + BG Provided 22.92 Lakhs) F. Y. 2002-2003	Joint Commissioner (Appeals) Noida, UP Entry Tax Demand against Entry Tax on Material Purchase	245.65
Joint Commissioner (Appeals) Noida, UP Entry Tax Demand against Entry Tax on Material Purchase	245.65	(Amount Deposited 32.79 Lakhs) F. Y. 2011-2012	The joint Commissioner of Commercial Taxes (Appeal), Magadh Division, Gaya, Bihar Sales Tax Department` Addition Demand for Interstate purchase against composition scheme..	1118.18
The joint Commissioner of Commercial Taxes (Appeal), Magadh Division, Gaya, Bihar Sales Tax Department` Addition Demand for Interstate purchase against composition scheme..	1118.18	(Amount deposited NIL) F. Y. 2013-2016	ACATO (Ward No.89) Dept. Of Trade and Taxes, Govt of NCT Of Delhi Service Tax Department Penalty under section 78	886.74
ACATO (Ward No.89) Dept. Of Trade and Taxes, Govt of NCT Of Delhi Service Tax Department Penalty under section 78	886.74	(Amount deposited NIL) F. Y. 2011-to 2014	Commissioner of Service Tax , Gurgaon	

Textual information (13)

Disclosure relating to disputed statutory dues [Text Block]

According to the information and explanations given to us, the dues of sales tax, income tax, custom duty, wealth tax, excise duty and Cess that have not been deposited with appropriate authorities on account of any dispute and the forum where the disputes are pending are given below:

Name of The Statute	Nature of The Disputed Dues	Amount (in Lacs)	Period To Which The Amount Relates	Forum Where Dispute Is Pending
Income Tax Department	Demand against Short Deduction and interest, subject to rectification.	48.22	(Amount deposited NIL) F. Y. 2000-2001	Income Tax Officer (TDS) New Delhi
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Income Tax Department	Demand against Short Deduction and interest, subject to rectification.	79.82	(Amount deposited NIL) F. Y. 2011-2012	Deputy Commissioner of Income Tax, Gurgaon
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Income Tax Department	Demand against Short Deduction and interest, subject to rectification.	0.09	(Amount deposited NIL) F.Y. 2018-2019	Deputy Commissioner of Income Tax, Gurgaon
Income Tax Department	Demand raised after assessment of the case u/s 201	220.74	(Amount deposited NIL) F.Y. 2012-2013	Deputy Commissioner of Income Tax, Gurgaon
Income Tax Department	Provident Fund Appeal Under Section 7-I of the Employee`s Provident fund & Miscellaneous Provision Act 1952 towards 14-B Damage Charges	53.01	(Amount deposited NIL) F.Y.2013-2016	Presiding Officer, Employees Provident Fund Appellate Tribunal, New Delhi
Income Tax Department	Provident Fund Appeal Under Section 7-I of the Employee`s Provident fund & Miscellaneous Provision Act 1952 towards 14-B Damage Charges	43.21	(Amount deposited NIL) F.Y.2014-2017	Presiding Officer, CGIT Cum Labour Court-I Employees Provident Fund Appellate Tribunal, New Delhi
Income Tax Department	Provident Fund Further claim made by the Department before Resolution Professional	45.13	(Amount deposited NIL) F.Y.2014-2017	Further claim raised U.P Trade Tax Act
Income Tax Department	Demand against material purchased against C form	35.26	(Amount deposited 12.34 lacs + BG Provided 22.92 Lakhs) F.Y-2002-2003	Joint Commissioner (Appeals) Noida, UP
Income Tax Department	Entry Tax Demand against Entry Tax on Material Purchase	245.65	(Amount Deposited 32.79 Lakhs) F. Y. 2011-2012	The joint Commissioner of Commercial Taxes (Appeal), Magadh Division, Gaya, Bihar
Income Tax Department	Sales Tax Department` Addition Demand for Interstate purchase against composition scheme..	1118.18	(Amount deposited NIL) F.Y.2013-2016	ACATO (Ward No.89) Dept. Of Trade and Taxes, Govt of NCT Of Delhi
Income Tax Department	Service Tax Department Penalty under section 78	886.74	(Amount deposited NIL) F. Y. 2011-to 2014	Commissioner of Service Tax , Gurgaon

Textual information (14)

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

viii. Based on our audit procedures and according to the information and explanations given to us, we are of the opinion, the company has defaulted in repayment of dues to a financial institution, bank, Government or dues to debenture holders. The management has not provided any detail in respect of these delays and hence, details of delay have not been given hereunder

Textual information (15)

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

ix. The company has not raised moneys by way of initial public offer or further public offer (including debt instrument). However the moneys were raised by way of term loans which were applied for the purposes for which those were raised

Textual information (16)

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

x. Based upon the audit procedures performed and according to the information and explanations given to us, no fraud by the company or any fraud on the company by its officers or employees has been noticed or reported during the course of our audit, that causes the financial statements to be materially misstated

Textual information (17)

Disclosure in auditors report relating to transactions with related parties

xiii. Based upon the audit procedures performed and according to the information and explanations given to us, all transactions with related parties are in compliance with sections 177 and 188 of Companies Act, 2013, wherever, applicable, and the details have been disclosed in the Financial statements etc. as required by the applicable accounting standards.

Textual information (18)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITORS REPORT

To the members of C & C Constructions Limited

Report on the audit of Standalone Financial Statements

Corporate insolvency Resolution Process (CIRP)

The Hon ble National Company Law Tribunal, Special Bench, New Delhi (NCLT) on 14

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February, 2019 admitted a petition for initiation of Corporate Insolvency and Bankruptcy Process (CIRP) filed by ICICI Bank Limited against (the Company) and appointed Mr. Navneet Kumar Gupta to act as Interim Resolution Professional (IRP) with direction to initiate appropriate action contemplated with extent provisions of the Insolvency and Bankruptcy Code, 2016 and other related rules and the powers of the board of directors were suspended for the erstwhile management and vested with the Interim Resolution Professional. Subsequently the members of the committee of creditors appointed Mr. Navneet Kumar Gupta as the Resolution professional through a majority vote on June 20, 2019.

The Hon ble National Company Law Tribunal, Principal Bench, New Delhi vide its Order dated 07.10.2022 ordered liquidation of the company and Mr. Navneet Kumar Gupta was appointed as Liquidator of the company.

Disclaimer of Opinion

We have audited the accompanying Standalone Financial Statements of C & C Constructions Limited and its jointly controlled operations (together referred to as the Company , which comprise the Standalone Balance Sheet as at 31 March 2019, the Standalone Statement of Profit and Loss (including Other Comprehensive Income), the Standalone Cash Flow Statement and the Standalone Statement of Changes in Equity for the year then ended, and a summary of the Standalone Significant Accounting Policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of other auditors on the separate financial statements/ financial information of the joint operations and also on the c

onsideration of non-inclusion of some of the joint operations, except for the possible effects of the matters described in the Basis for Disclaimer of Opinion section of our report, the aforesaid standalone 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, except as detailed in para (iv) of Basis for Disclaimer of Opinion, 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 Disclaimer of Opinion

(i) During the year the Company has incurred a Net Loss of ₹2,336.38 Crores resulting into accumulated losses of ₹2,582.79 Crores and its Net worth as at March 31, 2019 has been eroded. The Company has obligations towards fund based borrowings aggregating to ₹1,852.48 Crores and non-fund based exposure aggregating to ₹141.88 Crores, operational creditors and statutory dues that have been demanded/recalled by the financial/operating creditors pursuant to ongoing Corporate Insolvency Resolution Process (CIRP). These conditions indicate the existence of a material uncertainty that may cast significant doubt on the Company s ability to continue as going concern and therefore the Company may be unable to realize its assets and discharge its liabilities in the normal course of business. The ultimate outcome of these matters, at present, is not ascertainable. Accordingly, we are unable to comment on the consequential impact, if any, on the accompanying standalone financial statements.

(ii) The Standalone Financial Statements have been prepared after revaluing assets consisting of Investments, Inventory, Fixed Assets, Advances, Retention, amounts due from Government Authorities etc. of the company on the basis of valuation reports submitted by valuers subsequent to the year-end. All the values of assets have been adjusted under revaluation reserve after considering the revaluations as per report of the professional and as per the events occurring after the balance sheet date and on the basis of assumptions made by resolution professional. Impairment of assets has also been made as per the report of the professionals submitted subsequent to the year-end date of the Balance Sheet. Balance Sheet adjusted after taking into effect the events occurring after the balance sheet date or after considering valuation suggested by the valuers on a later date does not represent true and fair value of the assets and liabilities of the company as at 31

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March, 2019.

(iii) Similarly, claims filed by operational creditors subsequent to the year-end date of the balance sheet have also been recognised in the current financials. Wherever, claims are exceeding the amount outstanding in the books of accounts, excess amount has been recognised and in cases, where claims are for lesser amount or no claims have been made, amounts outstanding in the books have been accounted for. Consequently, the amount due to operational creditors have exceeded as already recorded in the books.

(iv) With respect to investments made in wholly owned subsidiaries and associate companies, the company has not followed Ind AS with respect to these Financial Instruments. The company, at the time of first time adoption of Ind AS had classified its investments as held at FVTPL. However, for the year under consideration, the company adopted FVTOCI approach while revaluing its investments in wholly owned subsidiaries and associate companies. Consequently, a provision of ₹206.56 Crores has been made for diminution in value of Investments.

(v) Amounts due to financial creditors has been accounted for as per the claims filed by them. In absence of any alternative corroborative evidence, we are unable to comment on the extent to which such amounts are payable.

(vi) In absence of alternative corroborative evidence in respect of trade receivables including retention, loans & advances, borrowings, trade payable and other payables, we are unable to comment on the extent to which such balances are recoverable/ payable.

(vii) Actuarial valuation, as required by IND AS-19, of Retirement Benefit has not been made. Gratuity & Leave Encashment have been provided as per the claims filed by employees. Hence, actual liability cannot be quantified.

(viii) Periods of default in repayment of borrowing and interest have not been provided in Note 17 of the standalone financial statements to comply with the minimum presentation and disclosure requirement as per the schedule III of the Companies Act, 2013.

(ix) The company has not disclosed Segment Reporting as required by Ind AS 108.

In view of the matters stated above except para (viii) & (ix) of Basis for Disclaimer of Opinion, we are unable to obtain sufficient appropriate audit evidences regarding the extent of the loss allowance or potential liability to be recognised, if any, and the consequential impact on the standalone financial statements as at and for the year ended March 31

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2019. The matter stated above in para (viii) & (ix) of Basis for Disclaimer of Opinion give rise to the inappropriateness of use of generally accepted accounting principles that are applicable to the minimum presentation and disclosure requirement as per the schedule III of the Companies Act, 2013. Accordingly, we form a basis of disclaimer of opinion.

Material uncertainty related to Going Concern

The Company has accumulated losses of ₹2,582.79 Crores resulting into erosion of its net-worth. The Company is undergoing the CIRP process and also NCLT has order for liquidation of the company. RP has prepared these financial statements using going concern basis of account.

Considering the above and matters described in Basis for Disclaimer of Opinion in our report indicate the existence of material uncertainties. Accordingly, we are unable to comment as to whether the going concern basis for preparation of these financial statements is appropriate.

Emphasis of matters

Attention is invited to:

a.

Note 39.1 to the standalone financial statements, in respect of notice received by the company U/s 276 (B) of the Income tax Act, 1961 for initiation of prosecution proceedings with regard to late deposit of tax deducted at source for the financial years 2012-13, 2013-14, 2014-15 & 2016-17.

b.

Note 39.2 to the standalone financial statements, in respect of summon received by the company of levy of damages U/s 14 B of the Employees Provident Funds and Miscellaneous Provisions Act, 1952 aggregating to ₹9.62 Crores for the period from 2013-2016 and from 2014-2017 and the matter is presently sub-judiced.

c.

For the current year, amounts reported of C&C Constructions Ltd. does not include line item-wise share of its joint ventures. The Company has lost control on one of the jointly controlled entity- M/s. BSC C&C Joint Venture. Hence, only Profit/(Loss) of the said entity has been accounted for. Assets & Liabilities and applicable losses of other jointly controlled operations have not been included as these jointly controlled operations are not carrying on any business activity and also parent companies of some of the entities have become insolvent world-wide.

Because of these reasons, amounts reported for the current year are not comparable with the previous year's amounts.

Our opinion is not qualified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report:

S. No.	Key Audit Matter	How our audit addressed the key audit matter
1.	Adoption of New Accounting Standard Ind AS 115: Revenue from contracts with customers	<p>Principal audit procedures:</p> <p>Obtained an understanding of the various revenue streams and nature of sales contracts entered into by the Company.</p> <p>Evaluated the design of internal controls relating to identification of performance obligations and determining timing of revenue recognition.</p> <p>Selected a sample of contracts and through inspection of evidence of performance of these controls, tested the operating effectiveness of the internal controls relating to the identification of performance obligations and timing of revenue recognition.</p> <p>Selected a sample of contracts and reassessed contractual terms to determine adherence to the requirements of the new accounting standard.</p>
<p>The Company has adopted the new accounting standard Ind AS 115 as at April 1</p>		
<p>st 2018 and accordingly has reviewed its sales contracts for determining the principles for recognizing revenue in accordance with the new standard. Some of the sales contracts contain various performance obligations and management exercises judgement to determine timing of revenue recognition, i.e., over time or a point in time.</p>		
<p>Our audit procedures included, but were not limited to, the following:</p> <p>Obtained an understanding of the management process for identification of possible impairment indicators and process followed by the management for impairment testing;</p>		

2.

Assessment of impairment of investment in Subsidiaries & Associate Companies (Note 3, 3A, 3B & 3C)

Discussed extensively with the management regarding impairment indicators and evaluated the design and testing operating effectiveness of controls;

Assessed the methodology used by the management to estimate the recoverability of investment;

Compared the carrying value of the non-current investment with the realizable value determined by the Independent valuers to ensure the impairment/provision required to be recognised.

The Company had non-current investments of ₹189.88 Crores in its Wholly Owned Subsidiaries and ₹16.60 Crore in Associate Company as described in Note No.-3. Net-worth of these companies has been substantially eroded. The management assessed the value of investments for impairment.

Considering this matter is fundamental to the understanding of the user of financial statement, this was considered to be a key audit matter in the audit of the standalone financial statements.

3.

Recoverability of non-current trade Receivables, non-current loans, other non-current assets, Trade Receivables, current loans & other current assets (Refer note 4,

Our audit procedures included, but were not limited to, the following:

Obtain an understanding of the management process for assessing the recoverability of non-current trade Receivables, non-current loans, other non-current assets, Trade Receivables, current loans & other current assets;

Discussed extensively with the management regarding impairment indicators and evaluated the design and testing operating effectiveness of controls;

Assessed the reasonability of judgements exercised and estimates made by management in recognition of these receivables and validating them with corroborating evidence;

5, 8, 10, 13 & 14 of the standalone financial statements)

Obtained an understanding of the current period developments for respective claims pending at various stages of negotiations/ discussions/ arbitration/ litigation and corroborating the updates with relevant underlying documents.

Reviewed the reports of independent valuers for assessing these receivable.

Assessed that the disclosures made by the management are in accordance with applicable accounting standards.

The Company, as at 31 March 2019, had non-current trade Receivables, non-current loans, other non-current assets, Trade Receivables, current loans & other current assets amounting to ₹72 Crores, ₹6.75 Crores, ₹540.87 Crores, ₹284.53 Crores, ₹132.69 Crores and ₹476.44 Crores respectively.

Management, based on contractual tenability of the claims, progress of the discussions and relying on the valuation made by independent valuers and realisable value of other assets as per valuation made by independent valuers has made provisions amounting to ₹57.20 Crores, ₹6.75 Crores, ₹471.91 Crores, ₹116.30 Crores, ₹130.09 Crores and ₹385.70 Crores from these assets respectively.

Considering the materiality of the amounts involved, uncertainty associated with the outcome of the negotiations/ discussions/ arbitration/ litigation and significant management judgement involved in its assessment of recoverability, this was considered to be a key audit matter in the audit of the standalone financial statements.

Our audit of the recognition of contract revenue, margin and related receivables and liabilities included, but were not limited to, the following:

Evaluated the appropriateness of the Company's revenue recognition policies;

Assessed the design and implementation of key controls over the recognition of contract revenue and margins, and tested the operating effectiveness of these controls.

For a sample of contracts, tested the appropriateness of amount recognized by evaluating key management

judgements inherent in the
forecasted contract
revenue and costs to
complete that drive the

4.

Recognition of
contract revenue,
margin and contract
costs (Refer note 24
of the standalone
financial statements)

accounting under the percentage of completion method, including:

- reviewed the contract terms and conditions;
- evaluated the identification of performance obligation of the contract
- evaluated the appropriateness of management's assessment that performance obligation was satisfied over time and consequent recognition of revenue using percentage of completion method.
- tested the existence and valuation of claims and variations within contract costs via inspection of correspondence with customers;
- obtained an understanding of the assumptions applied in determining the forecasted revenue and cost to complete;
- assessed the ability of the Company to deliver contracts within budgeted timelines and exposures, if any, to liquidated damages for late delivery; and

Assessed that the disclosures made by the management are in accordance with applicable accounting standards.

The Company's revenue primarily arise from construction contracts which, by its nature, is complex given the significant judgements involved in the assessment of current and future contractual performance obligations.

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April 2018, the Company has adopted Ind AS 115 Revenue from Contracts with Customers using the cumulative catch-up transition method. Accordingly, the Company recognizes revenue and margins based on the stage of completion which is determined on the basis of the proportion of value of goods or services transferred as at the Balance Sheet date, relative to the value of goods or services promised under the contract. All the projects of the Company satisfy the criteria for recognition of revenue over time (using the percentage of completion method) since the control of the overall asset (property/ site / project) lies with the customer who directs the Company.

Further, the Company has assessed that it does not have any alternate use of these assets.

The recognition of contract revenue, contract costs and the resultant profit/loss therefore rely on the estimates in relation to forecast contract revenue and the total cost. These contract estimates are reviewed by the management on a periodic basis. In doing so, the management is required to exercise judgement in its assessment of the valuation of contract variations and claims and liquidated-damages as well as the completeness and accuracy of forecast costs to complete and the ability to deliver contracts within contractually determined timelines. The final contract values can potentially be impacted on account of various factors and are expected to result in varied outcomes.

Changes in these judgements, and the related estimates as contracts progress can result in material adjustments to revenue and margins.

As a result of the above judgments, complexities involved and material impact on the related financial statement elements, this area has been considered a key audit matter in the audit of the standalone financial statements.

Information other than the financial statements and auditors report thereon

In view of ongoing Corporate Insolvency Resolution Process (CIRP), The Resolution Professional (RP) is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon. These reports are expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we will 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 identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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

Responsibilities

of Management and those charged with

Governance

over

the

standalone

financial statements

and

the Standalone Financial Statements

The Hon'ble National Company Law Tribunal, Special Bench, New Delhi (NCLT) admitted on 14.02.2019 a petition for initiation of Corporate Insolvency and Bankruptcy Process (CIRP) filed by financial creditor against the Company and appointed Mr. Navneet Kumar Gupta to act as Interim Resolution Professional (IRP) with direction to initiate appropriate action contemplated with extent provisions of the Insolvency and Bankruptcy Code, 2016 and other related rules. Mr. Navneet Kumar Gupta was later appointed as Resolution Professional (RP). In view of pendency of the CIRP, the powers of the directors are currently under suspension and these responsibilities are now vested with Resolution Professional (RP).

In view of ongoing CIRP proceedings, RP is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the state of affairs (financial position), profit or loss (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.

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.

Under section 20 of the Code, it is incumbent upon Resolution Professional to manage the operations of the Company as a going concern and the statements have been prepared on going concern basis.

Auditor s responsibilities for the audit of the financial statements

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

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

- i) 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.
- ii) Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- iv) 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 upto the date of our auditor s report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- v) 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.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

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

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

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

Other Matters:

a.

We have not been provided with Audited Ind AS financial statements of three overseas branches, included in the standalone Ind AS financial statements of the Company, whose financial statements reflect total assets of ₹380.42 Crores as at 31 March 2019 and total revenue of ₹408.44 Crores for the year ended on that date. We have relied on the statement provided by the Management in this regard.

b.

The Management has not included the financials of Twelve Joint Ventures in the standalone Ind AS financial statement of the Company for the year ended 31.03.2019. According to the information and explanations provided to us, the promoter company of five Joint Ventures (Isolux Group) has become insolvent in Spain and operations of other Joint Ventures have been discontinued. According to the information and explanations given to us by the management, these financial statements and other financial information are not material to the Group. Profit of only one Joint Venture amounting to ₹10.46 Crores has been included, duly audited by other auditors.

Our opinion is not qualified in respect of these matters.

Report on other legal and regulatory requirements

1. As required by the Companies (Auditor s Report) Order, 2016 (the Order), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the

Annexure A

, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

(a)

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit except the descriptions given in Disclaimer of Opinion paragraph;

(b)

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 and unaudited accounts/returns adequate for the purpose of our audit have been received from the branches or joint operations not visited by us;

(c)

The balance sheet, the statement of profit and loss (including other comprehensive income), the cash flow statement and the statement of changes in equity dealt with by this report are in agreement with the books of account and the unaudited accounts/ returns of the branches not visited by us;

(d)

Except the matters described in Disclaimer of Opinion and Emphasis of Matters Paragraph, which may have an adverse effect on the functioning of the Company, in our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;

(e)

In the term of section 17 (1) (b) of the Insolvency and Bankruptcy Code, 2016 (the Code), the powers of the board of directors have been suspended and be exercised by the Resolution Professional. Hence, written representation from directors have not been taken on record by the Board of Directors. Accordingly, we are unable to comment whether any of the director is disqualified as on March 31, 2019 from being appointed as a director in the terms of Section 164 (2) of the Act.

(f)

With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in

Annexure B

. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company s internal financial controls over financial reporting;

(g)

With respect to the other matters to be included in the Auditor s Report in accordance with the requirements of section 197 (16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, no remuneration has been paid by the Company to its directors during the year; and

(h)

With respect to the other matters to be included in the Auditor s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

a.

The Company has disclosed the impact of pending litigations, which would impact the financial position of the Company, in Note No. 39 to the Financial Statement;

b.

The Company has a process whereby periodically all long term contracts [including derivatives contracts] are assessed for material foreseeable losses. At the year end, the company has reviewed and ensured that adequate provision as required under any law/accounting standards for material foreseeable losses on such long-term contracts [including derivative contracts] has been made in the books of accounts; and

c.

There has been no delay in transferring amounts, required to be transferred to the Investor Education and Protection Fund by the Company.

For Bedi Saxena & Co.

Chartered Accountants

FRN : 000776C

Place: Gurgaon	Pratima Kumari (Partner)
Date : 22.12.2022	M. No. : 519109 UDIN: 23519109BGSJLT7916

Annexure - A to the Auditors Report

The Annexure referred to in Independent Auditors Report to the members of C&C Constructions Limited on the Ind AS financial statements for the year ended 31

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March, 2019, we report that:

In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that: -

- i.
 - a) The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
 - b) As explained to us, all the assets have not been physically verified by the management during the year. However, the assets were physically verified by Independent Valuers appointed by Resolution Professional during the next financial year (refer para (ii) of Basis for Qualified Opinion) Discrepancies noticed on such verification have been duly provided in the books of accounts and provision for impairment has been made in the books of accounts.
 - c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of the immovable properties are held in the name of the Company.
- ii. As explained to us, the inventory has been physically verified at reasonable intervals during the year by the management. The inventory was physically verified by Independent Valuers appointed by Resolution Professional during the next financial year (refer para (ii) of Basis for Qualified Opinion). Discrepancies noticed on such verification have been duly provided for in the books of accounts.
- iii. The company has granted loan to the companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Act.
 - a) The terms and conditions of the grant of such loans are not prejudicial to the company's interest.
 - b) No Schedule of repayment of principal has been stipulated and also there is no stipulation with regards to interest.
 - c) No Schedule of repayment of principal and payment of interest has been stipulated and therefore there is no overdue amount.
- iv. In respect of loans, investments guarantees, and security, the provisions of section 185 and 186 of the Companies Act, 2013 have been duly complied with by the company. For investments made, advances given or guarantees provided exceeding the limits laid down in Section 186 of the Act, directors have prior permission by way of special resolution passed at a General Meeting.
- v. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits in contravention of Directives issued by Reserve Bank of India and the provisions of section 73 to 76 or any other relevant provisions of the Act and the rules framed there under, where applicable. 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.

vi.

Cost Records, as required to be maintained under section 148(1) of the Companies Act, 2013, were not produced before us for examination and to determine whether they are accurate or complete.

vii.

a)

According to the records of the company the company has not regularly deposited undisputed statutory dues including provident fund, investor education protection fund, employees state insurance, income tax, sales tax, wealth tax, service tax, custom duty, excise duty, Cess, Goods and Service-tax and other material statutory dues with appropriate authorities as applicable to it.

According to the information and explanations given to us, undisputed amounts payable in respect of income tax, wealth tax, service tax, sales tax, custom duty, excise duty, GST and Cess that were in arrears, as at 31-Mar-2019 for a period of more than six months from the date they became payable are given below.

Name of Authority	Amount (? in Lacs)
Service Tax	347.73
TDS/TCS Payable	1,165.44
Provident Fund	113.28
VAT/WCT	621.92
GST	0.00
Professional Tax	0.92
Labour Cess	0.99

b)

According to the information and explanations given to us, the dues of sales tax, income tax, custom duty, wealth tax, excise duty and Cess that have not been deposited with appropriate authorities on account of any dispute and the forum where the disputes are pending are given below:

Name of The Statute	Nature of The Disputed Dues	Amount (? in Lacs)	Period To Which The Amount Relates	Forum Where Dispute Is Pending
Income Tax Department	Demand against Short Deduction and interest, subject to rectification.	48.22 (Amount deposited NIL)	F. Y. 2000-2001	Income Tax Officer (TDS) New Delhi
Income Tax Department	Demand against Short Deduction and interest, subject to rectification.	7.05 (Amount deposited NIL)	F. Y. 2007-2008	Income Tax Officer (TDS) New Delhi
Income Tax Department	Demand against Short Deduction and interest, subject to rectification.	29.00 (Amount deposited NIL)	F. Y. 2008-2009	Income Tax Officer (TDS) New Delhi

Income Tax Department	Demand against Short Deduction and interest, subject to rectification.	11.28 (Amount deposited NIL)	F. Y. 2009-2010	Income Tax Officer (TDS) New Delhi
Income Tax Department	Demand against Short Deduction and interest, subject to rectification.	31.23 (Amount deposited NIL)	F. Y. 2010-2011	Deputy Commissioner of Income Tax, Gurgaon
Income Tax Department	Demand against Short Deduction and interest, subject to rectification.	79.82 (Amount deposited NIL)	F. Y. 2011-2012	Deputy Commissioner of Income Tax, Gurgaon
Income Tax Department	Demand against Short Deduction and interest, subject to rectification.	90.73 (Amount deposited NIL)	F. Y. 2013-2014	Deputy Commissioner of Income Tax, Gurgaon
Income Tax Department	Demand against Short Deduction and interest, subject to rectification.	77.99 (Amount deposited NIL)	F. Y. 2014-2015	Deputy Commissioner of Income Tax, Gurgaon
Income Tax Department	Demand against Short Deduction and interest, subject to rectification.	48.01 (Amount deposited NIL)	F. Y. 2015-2016	Deputy Commissioner of Income Tax, Gurgaon
Income Tax Department	Demand against Short Deduction and interest, subject to rectification	21.50 (Amount deposited NIL)	F.Y. 2016-2017	Deputy Commissioner of Income Tax, Gurgaon
Income Tax Department	Demand against Short Deduction and interest, subject to rectification	1.49 (Amount deposited NIL)	F.Y. 2017-2018	Deputy Commissioner of Income Tax, Gurgaon
Income Tax Department	Demand against Short Deduction and interest, subject to rectification	0.09 (Amount deposited NIL)	F.Y. 2018-2019	Deputy Commissioner of Income Tax, Gurgaon
Income Tax Department	Demand raised after assessment of the case u/s 201	220.74 (Amount deposited NIL)	F.Y. 2012-2013	Deputy Commissioner of Income Tax, Gurgaon
Provident Fund	Appeal Under Section 7-I of the Employee's Provident fund & Miscellaneous Provision Act 1952 towards 14-B Damage Charges	53.01 (Amount deposited NIL)	F.Y.2013-2016	Presiding Officer, Employees Provident Fund Appellate Tribunal, New Delhi
Provident Fund	Appeal Under Section 7-I of the Employee's Provident fund & Miscellaneous Provision Act 1952 towards 14-B Damage Charges	43.21 (Amount deposited NIL)	F.Y.2014-2017	Presiding Officer, CGIT Cum Labour Court-I Employees Provident Fund Appellate Tribunal, New Delhi
Provident Fund	Further claim made by the Department before Resolution Professional	45.13 (Amount deposited NIL)	F.Y.2014-2017	Further claim raised
U.P Trade Tax Act	Demand against material purchased against C form	35.26 (Amount deposited 12.34 lacs + BG Provided 22.92 Lakhs)	F.Y-2002-2003	Joint Commissioner (Appeals) Noida, UP
	Demand against Entry Tax on Material	245.65 (Amount	F. Y.	The joint Commissioner of

Entry Tax	Purchase	Deposited 32.79 Lakhs)	2011-2012	Commercial Taxes (Appeal), Magadh Division, Gaya, Bihar
Sales Tax Department`	Addition Demand for Interstate purchase against composition scheme..	1118.18 (Amount deposited NIL)	F.Y.2013-2016	ACATO (Ward No.89) Dept. Of Trade and Taxes, Govt of NCT Of Delhi
Service Tax Department	Penalty under section 78	886.74 (Amount deposited NIL)	F. Y. 2011-to 2014	Commissioner of Service Tax , Gurgaon

viii.
Based on our audit procedures and according to the information and explanations given to us, we are of the opinion, the company has defaulted in repayment of dues to a financial institution, bank, Government or dues to debenture holders. The management has not provided any detail in respect of these delays and hence, details of delay have not been given hereunder.

ix.
The company has not raised moneys by way of initial public offer or further public offer (including debt instrument). However the moneys were raised by way of term loans which were applied for the purposes for which those were raised.

x.
Based upon the audit procedures performed and according to the information and explanations given to us, no fraud by the company or any fraud on the company by its officers or employees has been noticed or reported during the course of our audit, that causes the financial statements to be materially misstated.

xi.
The company has not paid any managerial remuneration for the year under consideration.

xii.
The company is not a Nidhi Company, hence, this clause is not applicable.

xiii.
Based upon the audit procedures performed and according to the information and explanations given to us, all transactions with related parties are in compliance with sections 177 and 188 of Companies Act, 2013, wherever, applicable, and the details have been disclosed in the Financial statements etc. as required by the applicable accounting standards.

xiv.
The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.

xv.
The company has not entered into any non-cash transactions with directors or persons connected with him.

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

For Bedi Saxena & Co.

Chartered Accountants

FRN : 000776C

Pratima Kumari

(Partner)

Place: Gurgaon

Date : 22.12.2022

M. No. : 519109

UDIN:
23519109BGSJLT7916

Annexure B to the Auditors Report

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

We have audited the internal financial controls over financial reporting of (The Company') as of 31-Mar-2019 in conjunction with our audit of the Ind AS standalone financial statements of the Company for the year ended on that date.

Management s Responsibility for Internal Financial Controls

The Company s management is responsible for establishing and maintaining internal financial controls. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the Guidance Note) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor s judgement, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company s internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

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

For Bedi Saxena & Co.
Chartered Accountants

FRN : 000776C

Place: Gurgaon

Date : 22.12.2022

Pratima Kumari

(Partner)

M. No. : 519109

UDIN:
23519109BGSJLT7916

Textual information (19)

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report

We have audited the accompanying Standalone Financial Statements of C & C Constructions Limited and its jointly controlled operations (together referred to as the Company, which comprise the Standalone Balance Sheet as at 31 March 2019, the Standalone Statement of Profit and Loss (including Other Comprehensive Income), the Standalone Cash Flow Statement and the Standalone Statement of Changes in Equity for the year then ended, and a summary of the Standalone Significant Accounting Policies and other explanatory information. In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of other auditors on the separate financial statements/ financial information of the joint operations and also on the consideration of non-inclusion of some of the joint operations, except for the possible effects of the matters described in the Basis for Disclaimer of Opinion section of our report, the aforesaid standalone 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, except as detailed in para (iv) of Basis for Disclaimer of Opinion, 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 Disclaimer of Opinion (i) During the year the Company has incurred a Net Loss of 2,336.38 Crores resulting into accumulated losses of 2,582.79 Crores and its Net worth as at March 31, 2019 has been eroded. The Company has obligations towards fund based borrowings aggregating to 1,852.48 Crores and non-fund based exposure aggregating to 141.88 Crores, operational creditors and statutory dues that have been demanded/recalled by the financial/operating creditors pursuant to ongoing Corporate Insolvency Resolution Process (CIRP). These conditions indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as going concern and therefore the Company may be unable to realize its assets and discharge its liabilities in the normal course of business. The ultimate outcome of these matters, at present, is not ascertainable. Accordingly, we are unable to comment on the consequential impact, if any, on the accompanying standalone financial statements. (ii) The Standalone Financial Statements have been prepared after revaluing assets consisting of Investments, Inventory, Fixed Assets, Advances, Retention, amounts due from Government Authorities etc. of the company on the basis of valuation reports submitted by valuers subsequent to the year-end. All the values of assets have been adjusted under revaluation reserve after considering the revaluations as per report of the professional and as per the events occurring after the balance sheet date and on the basis of assumptions made by resolution professional. Impairment of assets has also been made as per the report of the professionals submitted subsequent to the year-end date of the Balance Sheet. Balance Sheet adjusted after taking into effect the events occurring after the balance sheet date or after considering valuation suggested by the valuers on a later date does not represent true and fair value of the assets and liabilities of the company as at 31st March, 2019. (iii) Similarly, claims filed by operational creditors subsequent to the year-end date of the balance sheet have also been recognised in the current financials. Wherever, claims are exceeding the amount outstanding in the books of accounts, excess amount has been recognised and in cases, where claims are for lesser amount or no claims have been made, amounts outstanding in the books have been accounted for. Consequently, the amount due to operational creditors have exceeded as already recorded in the books. (iv) With respect to investments made in wholly owned subsidiaries and associate companies, the company has not followed Ind AS with respect to these Financial Instruments. The company, at the time of first time adoption of Ind AS had classified its investments as held at FVTPL. However, for the year under consideration, the company adopted FVTOCI approach while revaluing its investments in wholly owned subsidiaries and associate companies. Consequently, a provision of 206.56 Crores has been made for diminution in value of Investments. (v) Amounts due to financial creditors has been accounted for as per the claims filed by them. In absence of any alternative corroborative evidence, we are unable to comment on the extent to which such amounts are payable. (vi) In absence of alternative corroborative evidence in respect of trade receivables including retention, loans & advances, borrowings, trade payable and other payables, we are unable to comment on the extent to which such balances are recoverable/ payable. (vii) Actuarial valuation, as required by IND AS-19, of Retirement Benefit has not been made. Gratuity & Leave Encashment have been provided as per the claims filed by employees. Hence, actual liability cannot be quantified. (viii) Periods of default in repayment of borrowing and interest have not been provided in Note 17 of the standalone financial statements to comply with the minimum presentation and disclosure requirement as per the schedule III of the Companies Act, 2013. (ix) The company has not disclosed Segment Reporting as required by Ind AS 108. In view of the matters stated above except para (viii) & (ix) of Basis for Disclaimer of Opinion, we are unable to obtain sufficient appropriate audit evidences regarding the extent of the loss allowance or potential liability to be recognised, if any, and the consequential impact on the standalone financial statements as at and for the year ended March 31st 2019. The matter stated above in para (viii) & (ix) of Basis for Disclaimer of Opinion give rise to the inappropriateness of use of generally accepted accounting principles that are applicable to the minimum presentation and disclosure requirement as per the schedule III of the Companies Act, 2013. Accordingly, we form a basis of disclaimer of opinion. Material uncertainty related to Going Concern The Company has accumulated losses of 2,582.79 Crores resulting into erosion of its net-worth. The Company is undergoing the CIRP process and also NCLT has order for liquidation of the company. RP has prepared these financial statements using going concern basis of account. Considering the above and matters described in Basis for Disclaimer of Opinion in our report indicate the existence of material uncertainties. Accordingly, we are unable to comment as to whether the going concern basis for preparation of these financial statements is appropriate. Emphasis of matters Attention is invited to: a. Note 39.1 to the standalone financial statements, in respect of notice received by the company U/s 276 (B) of the Income tax Act, 1961 for initiation of prosecution proceedings with regard to late deposit of tax deducted at source for the financial years 2012-13, 2013-14, 2014-15 & 2016-17. b. Note 39.2 to the standalone financial statements, in respect of summon received by the company of levy of damages U/s 14 B of the Employees Provident Funds and Miscellaneous Provisions Act, 1952 aggregating to 9.62 Crores for the period from 2013-2016 and from 2014-2017 and the matter is presently sub-judiced. c. For the current year, amounts reported of C&C Constructions Ltd. does not include line item-wise share of its joint ventures. The Company has lost control on one of the jointly controlled entity- M/s. BSC C&C Joint Venture. Hence, only Profit/(Loss) of the said entity has been accounted for. Assets & Liabilities and applicable losses of other jointly controlled operations have not been included as these jointly controlled operations are not carrying on any business activity and also parent companies of some of the entities have become insolvent world-wide. Because of these reasons, amounts reported for the current year are not comparable with the previous years amounts. Our opinion is not qualified in respect of these matters.

[700700] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019
Disclosure in secretarial audit report explanatory [TextBlock]	Textual information (20) [See below]
Whether secretarial audit report is applicable on company	No
Whether secretarial audit report has been qualified or has any observation or other remarks	No

Textual information (20)

Disclosure in secretarial audit report explanatory [Text Block]

Clarificatory note attached to Annual financials of the Company

C & C Constructions Limited (“Company”) (CIN-L45201DL1996PLC080401) has been in the Corporate Insolvency Resolution Process (“CIRP”) in terms of the provisions of the Insolvency & Bankruptcy Code, 2016 (“IBC”) vide order dated 14.02.2019 passed by the Hon’ble National Company Law Tribunal (“NCLT”), Special Bench, New Delhi. Vide an order dated 7 th October 2022, the Company has been in Liquidation and Mr. Navneet Kumar Gupta was appointed Liquidator. In this regard we want to submit following clarifications pertaining to various details to be included with the annual financials in the Annual Report:

Corporate Governance Report: Composition of Board of Directors, Committees & its meetings:

As per sections 17 of IBC: “the powers of the board of directors or the partners of the corporate debtor, as the case may be, shall stand suspended and be exercised by the interim resolution professional” (which includes Resolution professional) & Section 34 of IBC “on the appointment of a liquidator under this section, all powers of the board of directors, key managerial personnel and the partners of the corporate debtor, as the case may be, shall cease to have effect and shall be vested in the liquidator.”

Accordingly, during the CIRP, even though the executive directors of the Corporate Debtor still remain Directors and their names appear on the MCA website, the board & all its committees are suspended as per the above provisions of IBC. Further the directors cease to exist as per liquidation order of honorable NCLT.

Since the Company has been under CIRP since 14 th February 2019 and is now under Liquidation since 7 th October 2022, no Board/Committee Meetings have been held from the financial year 2019-2020 onwards. Further, the composition of the Board and Committees is not in compliance with the provisions, all Independent Directors have resigned. All provisions relating to Independent Directors cannot be complied with.

Section 238 of the Insolvency & Bankruptcy Code, 2016 states that the provisions of the Code shall have an effect, notwithstanding anything inconsistent therewith contained in any other law for the time being in force or any instrument having effect by virtue of any such law. Consequently, compliance in respect of such provisions of the SEBI LODR, other SEBI regulations & provisions of Companies Act 2013, which are directly or indirectly in conflict with the provisions of the Insolvency Code, have not been done.

Delay in Finalisation of Financial Statements & Submission of Annual Report and AGM

The RP (Liquidator w.e.f. 7 th Oct 2022) has made best efforts to prepare financial statements and submit the same in time but the same couldn’t happen mainly due the following reasons which were beyond the control of the RP (Liquidator w.e.f. 7 th Oct 2022):

Non-Cooperation from the suspended directors of the Corporate Debtor

Discovery of transactions objectionable under the Code

Severe financial distress, leading to arrears of employee salary, protest, non-cooperation and shutdown of the Corporate Office of the Corporate Debtor due to non-payment of their salaries.

Late submission/non submission of audited financials by the associate entities/joint ventures of the Corporate Debtor

Limited cooperation from the existing auditors due to non payment of their past dues

Complete lockdown by the Hon’ble Government of India due to spread of Novel Covid-19 on multiple occasions

Shut down of ERP server and other practical difficulties including electricity connection loss due to non payment of dues, etc.

SFIO investigation being carried on during the process for period prior to commencement of insolvency

Due to all practical difficulties and non - compliances in place and exemptions available due to the initiation of CIRP & then the company going into liquidation no secretarial compliance report has been obtained

Due to the above practical difficulties, the Annual General Meeting of Shareholders of the Company could not be held for the years since company went into CIRP and now into Liquidation. As it is not possible to prepare some parts of the Annual Report, like Directors Report, Secretarial Audit Report, Corporate Governance Report, Cost Audit Report, etc. have not been provided. However, the Liquidator has provided a detailed explanatory note attached to the financial statement.

[110000] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2019	31/03/2018	31/03/2017
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	52,52,93,516	176,06,70,261	223,51,79,062
Other intangible assets	5,58,991	7,54,232	9,66,176
Non-current financial assets [Abstract]			
Non-current investments	19,04,24,000	(A) 225,60,53,276	
Trade receivables, non-current	14,80,32,726	198,59,43,972	
Loans, non-current	0	6,96,16,435	
Other non-current financial assets	28,93,512	21,25,077	
Total non-current financial assets	34,13,50,238	431,37,38,760	
Other non-current assets	81,94,11,031	687,91,73,675	
Total non-current assets	168,66,13,776	1,295,43,36,928	
Current assets [Abstract]			
Inventories	50,10,509	184,56,35,270	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	168,23,13,348	344,49,83,682	
Cash and cash equivalents	2,78,39,373	13,90,04,185	
Bank balance other than cash and cash equivalents	3,24,94,391	17,99,67,170	
Loans, current	2,60,08,887	155,78,68,140	
Total current financial assets	176,86,55,999	532,18,23,177	
Other current assets	90,73,30,350	514,97,73,157	
Total current assets	268,09,96,858	1,231,72,31,604	
Total assets	436,76,10,634	2,527,15,68,532	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	25,44,52,650	25,44,52,650	25,44,52,650
Other equity	-2,016,56,19,906	159,51,39,056	
Total equity attributable to owners of parent	-1,991,11,67,256	184,95,91,706	
Non controlling interest	0	0	
Total equity	-1,991,11,67,256	184,95,91,706	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	319,37,07,704	
Total non-current financial liabilities	0	319,37,07,704	
Provisions, non-current	2,46,50,227	10,75,82,318	
Deferred tax liabilities (net)	0	18,74,55,758	
Other non-current liabilities	79,73,02,132	171,54,32,013	
Total non-current liabilities	82,19,52,359	520,41,77,793	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	1,852,47,97,572	470,47,71,873	
Trade payables, current	387,86,29,477	375,58,52,325	
Other current financial liabilities	54,01,71,960	815,33,20,382	
Total current financial liabilities	2,294,35,99,009	1,661,39,44,580	
Other current liabilities	49,86,53,091	157,80,24,684	
Provisions, current	1,45,73,431	2,58,29,769	
Total current liabilities	2,345,68,25,531	1,821,77,99,033	
Total liabilities	2,427,87,77,890	2,342,19,76,826	
Total equity and liabilities	436,76,10,634	2,527,15,68,532	

Footnotes

(A) The Investments of the company has been valued based on the following methods: Asset Based Valuation Method: An Asset Based Valuation is a type of valuation that focuses on company's net asset value (NAV), or the fair value (FV). In this particular method, the equity value of the company is derived or estimated by subtracting the fair value of liabilities from the assets. The value of the assets and liabilities is done on Fair Value method basis. Balance Sheet Method: Balance Sheet Method is a type of Equity Valuation method. This method utilizes the equity component of the balance sheet to derive the value of a company. The equity component comprises of the Shareholders fund and Reserve and Surplus. The algebraic summation of these components depicts the Net Asset Value (NAV) of the company. Discounted Cash Flow Method Discounted cash flow (DCF) is a valuation method used to estimate the attractiveness of an investment opportunity. This method analyses the future free cash flow projections and discounts them, using a required annual rate, to arrive at present value estimates. A present value estimate is then used to evaluate the potential for investment. Out of the above the best method as per the data available with the company has been taken by the professionals and includes only NAV as per balance sheet method. Further, weightage has been assigned to the methods adopted according to suitability, company structure and status of the company to arrive at a value. In Note 3 the following investments have been further revalued as per the events occurred after the balance sheet date: 1. C&C Oman LLC- The said entity is one of the subsidiary company wherein C&C has a 70% stake and is the operating entity for the projects allocated in Oman, it was found that there are major contingent liabilities at site which were not forming part of the balance sheet, further the projects of Oman have been terminated by the employer due to no progress at site owing to the critical financial crunch being faced by C&C and high mounted liabilities prior to CIRP. Even after persuasion and continuous efforts for more than 2 years the projects were terminated and therefore considering the liabilities at site and all the invoices already discounted by the previous management of C&C and thus no significant receivable, it is estimated that no amount would be received from C&C Oman LLC. 2. C&C Myanmar Road Constructions Limited:- Similar to the case of Oman, C&C has a wholly owned subsidiary in Myanmar for execution of Myanmar project, however high outstanding at site and various recoveries from the employer for the already taken advance by C&C prior to CIRP, it was difficult to maintain any working capital cycle which ultimately led to stoppage of work. Further the said project after more than 3 years continuous efforts was terminated by the employer. Considering the various liabilities incurred at site which were not recognised in the books of accounts. It is estimated that no amount would be received from Myanmar from the subsidiary. 3. Mokama-Munger Highway Ltd. and North Bihar Highway Ltd. investment have been reported under current period at cost. Market value of these company share are INR 41,472.5 lacs as on valuation date. Please note that the RP is in continuous efforts to revive the above projects to the extent feasible/possible and also ensure that all the receivables are paid to C&C. However considering the high amount of pre CIRP liabilities at site and also considering the cross border transactions, we have taken a conservative approach and made provision of the stake in the books of accounts

[210000] Statement of profit and loss

Earnings per share [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares I [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
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] -918.2	[INR/shares] 1.63	[INR/shares] -918.2	[INR/shares] 1.63
Total basic earnings (loss) per share	[INR/shares] -918.2	[INR/shares] 1.63	[INR/shares] -918.2	[INR/shares] 1.63
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -918.2	[INR/shares] 1.63	[INR/shares] -918.2	[INR/shares] 1.63
Total diluted earnings (loss) per share	[INR/shares] -918.2	[INR/shares] 1.63	[INR/shares] -918.2	[INR/shares] 1.63

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	556,99,34,012	943,28,97,589
Other income	27,40,57,878	6,91,51,448
Total income	584,39,91,890	950,20,49,037
Expenses [Abstract]		
Cost of materials consumed	304,15,31,986	208,53,33,521
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	17,43,03,693	62,07,06,225
Finance costs	828,86,63,499	149,97,16,310
Depreciation, depletion and amortisation expense	14,12,14,307	32,18,85,359
Other expenses	1,756,99,87,010	531,75,87,782
Total expenses	2,921,57,00,495	984,52,29,197
Profit before exceptional items and tax	-2,337,17,08,605	-34,31,80,160
Exceptional items before tax	0	76,00,87,075
Total profit before tax	-2,337,17,08,605	41,69,06,915
Tax expense [Abstract]		
Current tax	8,88,63,585	7,01,35,059
Deferred tax	-9,67,25,731	-6,82,71,186
Total tax expense	-78,62,146	18,63,873
Total profit (loss) for period from continuing operations	-2,336,38,46,459	41,50,43,042
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Total profit (loss) for period	-2,336,38,46,459	41,50,43,042
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	0	-1,43,860
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	51,120
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0	-92,740
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [Abstract]		
Exchange differences on translation net of tax [Abstract]		
Total other comprehensive income, net of tax, exchange differences on translation	0	0
Debt instrument through other comprehensive income Net of tax [Abstract]		
Other comprehensive income, net of tax, Debt instrument through other comprehensive income	0	0
Cash flow hedges net of tax [Abstract]		
Total other comprehensive income, net of tax, cash flow hedges	0	0
Hedges of net investment in foreign operations net of tax [Abstract]		
Total other comprehensive income, net of tax, hedges of net investments in foreign operations	0	0
Change in value of time value of options net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of time value of options	0	0
Change in value of forward elements of forward contracts net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of forward elements of forward contracts	0	0
Change in value of foreign currency basis spreads net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of foreign currency basis spreads	0	0

Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [Abstract]		
Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0
Financial assets measured at fair value through other comprehensive income net of tax [Abstract]		
Total other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	0	0
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	0	-92,740
Total comprehensive income	-2,336,38,46,459	41,49,50,302
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	0	-92,740
Total comprehensive income	-2,336,38,46,459	41,49,50,302
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -918.2	[INR/shares] 1.63
Total basic earnings (loss) per share	[INR/shares] -918.2	[INR/shares] 1.63
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -918.2	[INR/shares] 1.63
Total diluted earnings (loss) per share	[INR/shares] -918.2	[INR/shares] 1.63

[210000a] Statement of profit and loss

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

..(1)

Unless otherwise specified, all monetary values are in INR

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	_OtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLossNetOfTaxOther_3	
	01/04/2017 to 31/03/2018	
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	Income-tax effect	
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others		51,120

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

..(1)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-2,336,38,46,459	41,50,43,042		-2,336,38,46,459
Changes in comprehensive income components	0	11,58,742		0
Total comprehensive income	-2,336,38,46,459	41,62,01,784		-2,336,38,46,459
Other changes in equity [Abstract]				
Other additions to reserves	161,36,28,348	0		161,36,28,348
Deductions to reserves [Abstract]				
Other deductions to reserves	1,05,40,851	0		1,05,40,851
Total deductions to reserves	1,05,40,851	0		1,05,40,851
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Total other changes in equity	160,30,87,497	0		160,30,87,497
Total increase (decrease) in equity	-2,176,07,58,962	41,62,01,784		-2,176,07,58,962
Other equity at end of period	-2,016,56,19,906	159,51,39,056	117,89,37,272	-2,016,56,19,906

Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Share application money pending allotment [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	41,50,43,042		0	0
Changes in comprehensive income components	11,58,742			
Total comprehensive income	41,62,01,784			
Other changes in equity [Abstract]				
Other additions to reserves	0			
Deductions to reserves [Abstract]				
Other deductions to reserves	0			
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	41,62,01,784		0	0
Other equity at end of period	159,51,39,056	117,89,37,272	38,00,47,346	38,00,47,346

Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Share application money pending allotment [Member]	Reserves [Member]		
		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-2,336,38,46,459	41,50,43,042	
Changes in comprehensive income components		0	11,58,742	
Total comprehensive income		-2,336,38,46,459	41,62,01,784	
Other changes in equity [Abstract]				
Other additions to reserves		161,36,28,348	0	
Deductions to reserves [Abstract]				
Other deductions to reserves		1,05,40,851	0	
Total deductions to reserves		1,05,40,851	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Total other changes in equity		160,30,87,497	0	
Total increase (decrease) in equity		-2,176,07,58,962	41,62,01,784	
Other equity at end of period	38,00,47,346	-2,054,56,67,252	121,50,91,710	79,88,89,926

Statement of changes in equity [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Securities premium reserve [Member]			Revaluation reserve [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Other changes in equity [Abstract]				
Other additions to reserves				161,36,28,347
Deductions to reserves [Abstract]				
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Total other changes in equity	0	0		161,36,28,347
Total increase (decrease) in equity	0	0		161,36,28,347
Other equity at end of period	308,47,93,289	308,47,93,289	308,47,93,289	161,36,28,347

Statement of changes in equity [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Revaluation reserve [Member]		General reserve [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
Other changes in equity [Abstract]				
Other additions to reserves	0			
Deductions to reserves [Abstract]				
Other deductions to reserves			1,05,40,851	0
Total deductions to reserves	0		1,05,40,851	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Total other changes in equity	0		-1,05,40,851	0
Total increase (decrease) in equity	0		-1,05,40,851	0
Other equity at end of period	0	0	58,38,87,151	59,44,28,002

Statement of changes in equity [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	General reserve [Member]	Retained earnings [Member]		
		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-2,336,38,46,459	41,50,43,042	
Changes in comprehensive income components		0	11,58,742	
Total comprehensive income		-2,336,38,46,459	41,62,01,784	
Other changes in equity [Abstract]				
Other additions to reserves		1	0	
Deductions to reserves [Abstract]				
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Total other changes in equity		1	0	
Total increase (decrease) in equity		-2,336,38,46,458	41,62,01,784	
Other equity at end of period	59,44,28,002	-2,582,79,76,039	-246,41,29,581	-288,03,31,365

Statement of changes in equity [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Other retained earning [Member]		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Other equity [Abstract]			
Statement of changes in equity [Line items]			
Equity [Abstract]			
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period	-2,336,38,46,459	41,50,43,042	
Changes in comprehensive income components	0	11,58,742	
Total comprehensive income	-2,336,38,46,459	41,62,01,784	
Other changes in equity [Abstract]			
Other additions to reserves	1	0	
Deductions to reserves [Abstract]			
Total deductions to reserves	0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]			
Total appropriations for dividend, dividend tax and retained earnings	0	0	
Total other changes in equity	1	0	
Total increase (decrease) in equity	-2,336,38,46,458	41,62,01,784	
Other equity at end of period	-2,582,79,76,039	-246,41,29,581	-288,03,31,365

[320000] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-2,337,17,08,605	41,69,06,915	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	828,86,63,499	149,97,16,310	
Adjustments for decrease (increase) in inventories	184,06,24,761	-44,99,180	
Adjustments for decrease (increase) in trade receivables, current	176,26,70,334	-77,68,41,074	
Adjustments for decrease (increase) in trade receivables, non-current	183,79,11,246	-92,65,58,334	
Adjustments for decrease (increase) in other current assets	452,37,80,633	99,49,72,376	
Adjustments for decrease (increase) in other non-current assets	577,84,24,814	-74,59,09,215	
Adjustments for other financial assets, non-current	6,96,16,435	-47,60,840	
Adjustments for other financial assets, current	153,18,59,253	-65,02,35,223	
Adjustments for increase (decrease) in trade payables, current	12,27,77,154	73,84,37,269	
Adjustments for increase (decrease) in other current liabilities	-107,93,71,593	23,40,23,559	
Adjustments for increase (decrease) in other non-current liabilities	-194,11,51,175	94,31,70,170	
Adjustments for depreciation and amortisation expense	14,12,14,307	32,18,85,359	
Adjustments for provisions, current	-1,12,56,338	35,07,017	
Adjustments for provisions, non-current	-8,29,32,091	75,66,035	
Adjustments for other financial liabilities, current	-306,43,87,634	75,23,28,471	
Adjustments for interest income	2,33,23,562	78,09,229	
Adjustments for share-based payments	-10,46,28,605	0	
Other adjustments to reconcile profit (loss)	193,45,00,793	10,42,89,393	
Other adjustments for non-cash items	60,78,31,716	0	
Total adjustments for reconcile profit (loss)	2,213,28,23,947	248,32,82,864	
Net cash flows from (used in) operations	-123,88,84,658	290,01,89,779	
Interest paid	8,88,63,585	7,01,35,059	
Net cash flows from (used in) operating activities	-132,77,48,243	283,00,54,720	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	10,37,74,370	49,58,89,169	
Purchase of property, plant and equipment	52,62,806	41,50,17,366	
Purchase of investment property	0	4,93,56,226	
Interest received	2,33,23,562	78,09,229	
Other inflows (outflows) of cash	84,84,31,494	0	
Net cash flows from (used in) investing activities	97,02,66,620	3,93,24,806	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	710,05,78,501	0	
Repayments of borrowings	0	140,76,81,050	
Interest paid	828,86,63,499	149,97,16,310	
Other inflows (outflows) of cash	143,44,01,809	-4,64,98,870	
Net cash flows from (used in) financing activities	24,63,16,811	-295,38,96,230	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-11,11,64,812	-8,45,16,704	
Net increase (decrease) in cash and cash equivalents	-11,11,64,812	-8,45,16,704	
Cash and cash equivalents cash flow statement at end of period	2,78,39,373	13,90,04,185	22,35,20,889

[610100] Notes - List of accounting policies

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019
Disclosure of significant accounting policies [TextBlock]	Textual information (21) [See below]

Textual information (21)

Disclosure of significant accounting policies [Text Block]

Notes:

1.
SIGNIFICANT ACCOUNTING POLICIES:

A>
GENERAL INFORMATION

C&C Constructions Limited (C&C or the Company) is a Public Limited Company domiciled in India and incorporated under the provisions of the Companies Act applicable in India, with its registered office situated at 74, Hemkunt Colony, New Delhi 110048. The Company is primarily engaged in the business of infrastructure development and execution of engineering, procurement and construction (EPC) facilities in various infrastructure projects in roads, buildings, large scale bridge works for Central / State Governments, other local bodies and private sector.

B>
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1.
Basis of preparation of financial statements

(a)
Statement of Compliance

The financial statements of the Company for the financial year ended 31 March 2019 have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of Companies Act, 2013 [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provision of the Act.

Effective April 1, 2017, the Company has adopted all the Ind AS standards and the adoption was carried out in accordance with Ind AS 101, first-time Adoption of Indian Accounting Standards, with April 1, 2016 as the transition date. The transition was carried out from Indian Accounting Principles generally accepted in India as prescribed under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (IGAAP), which was the previous GAAP.

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

(b)
Basis of measurement

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

Items	Measurement basis
Net defined benefit (asset)/liability	Fair value of plan assets less present value of defined benefit obligations
Borrowings	Measured at amortised cost

2. Current versus non-current classification

Current/Non-current assets

The Company presents assets and liabilities in the statement of financial position based on current/ non-current classification. An asset is current when it is:

Expected to be realised or intended to 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.

Current/Non-current liabilities

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

The Company classifies all other liabilities as non-current.

3. Fair value measurement

The Company measures financial instruments at fair value, (such as, Investment in equity instrument and investment in mutual fund) in the statement of financial position at the end of each reporting date.

In case of other financial assets e.g. security deposits, fair value of financial assets at inception is normally the transaction price (i.e. the fair value of the consideration given or received).

If the fair value is evidenced by a quoted price in an active market for an identical asset or liability (i.e. a Level 1 input) or based on a valuation technique that uses only data from observable markets. The Company recognises the difference between the fair value at initial recognition and the transaction price as a gain or loss.

In all other cases, the Company defers the difference between the fair value at initial recognition and the transaction price. After initial recognition, the Company recognises that deferred difference as a gain or loss only to the extent that it arises from a change in a factor (including time) that market participants would take into account when pricing the asset or liability.

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

In the principal market for the asset or liability, or

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

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

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

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

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

Level 2 Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

Level 3 Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

4. Foreign currency transactions

Foreign transactions and balances

Transactions in foreign currency are initially recorded by the Company in its functional currency using the spot rate at the date such transaction first qualifies for recognition.

Monetary assets and liabilities denominated in foreign currency are translated to the functional currency using the spot rate at the reporting date.

Foreign exchange gain or loss arising on either settlement of foreign currency transactions or translation of foreign currency denominated monetary assets and liabilities are recognised in the statement of profit and loss.

Non-monetary items that are measured at historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transaction. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is recognised in the statement of profit and loss.

Foreign operations of a Joint Venture

Foreign operations of a Joint Venture have been classified as integral foreign operations and financial statement are translated as under at each balance sheet date:

- i) Foreign currency monetary items are reported using the closing rate.
- ii) Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction
- iii) Non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rate that existed when the values were determined.
- iv) Revenue and Expenses are recognised at yearly average of exchange rates prevailing during the year.
- v) Exchange difference arising on translation is recognized as income or expenses of the period in which they arise.

5. 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. In case of financial assets held at fair value through profit and loss account, any transaction costs incurred are charged to the statement of profit and loss.

Trade receivables and debt securities are initially recognized when they are originated. All other financial assets are recognized when Company becomes a party to the contractual provisions of the instrument.

Classification and 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.

Most of the financial assets of the company are classified as held at amortised cost. 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 presented as finance income in the statement of profit and loss. The losses arising from impairment are recognised in the statement of profit and loss. This category generally applies to trade and other receivables, deposits including security deposits and related party and other loans.

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 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 recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the Statement of profit and loss. On de-recognition 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.

At present, the company does not hold any financial asset in this category, including during the previous comparative year.

Debt instrument at FVTPL

FVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. This category generally applies to investment in mutual fund (fixed income).

In addition, the company may elect to classify a debt instrument, which otherwise meets amortized 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).

Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the Statement of profit and loss.

The company has classified all its investments in debt instruments as held at FVTPL.

Equity investments

All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading are classified as held at FVTPL. For all other equity instruments, the company decides to classify the same either as at FVTOCI or FVTPL. The company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

In case the Company decides to classify an equity instrument as at FVTOCI, all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to Statement of profit and loss, even on sale of investment. However, the company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value, with all changes recognized in the Statement of profit and loss.

At present, the company has classified all its investments in equity instruments as held at FVTPL.

De-recognition

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

The rights to receive cash flows from the asset have expired, or

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.

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 that are debt instruments, and are measured at amortised cost e.g. loans, debt securities, deposits and trade receivables.

The company follows simplified approach for recognition of impairment loss allowance on Trade receivables.

The application of simplified approach does not require the company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

For recognition of impairment loss on other financial assets and risk exposure, the company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events on a financial instrument that is possible within 12 months after the reporting date.

ECL is the difference between all contractual cash flows that are due to the company in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR. When estimating the cash flows, an entity is required to consider:

All contractual terms of the financial instrument over the expected life of the financial instrument. However, in rare cases when the expected life of the financial instrument cannot be estimated reliably, then the entity is required to use the remaining contractual term of the financial instrument.

Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss. This amount is reflected in a separate line in the statement of profit and loss as an impairment gain or loss. ECL in case of

financial assets measured as at amortised cost is presented as an allowance, i.e. as an integral part of the measurement of those assets in the statement of financial position. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the company does not reduce impairment allowance from the gross carrying amount.

Financial liabilities

Initial recognition and measurement

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.

The Company's financial liabilities include trade and other payables, loan and borrowings from banks and others, deposit received from dealers and others.

Classification and Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. Gains or losses on liabilities held for trading are recognised in the Statement of profit and loss.

Financial liabilities designated upon initial recognition as fair value through profit or loss only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risks are recognized in OCI. These gains/ loss are not subsequently transferred to Statement of profit and loss. However, the company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the Statement of profit and loss. The company has not designated any financial liability as held at fair value through profit or loss.

At present, the company does not carry any financial liability that is classified as held at FVTPL.

Financial liabilities at amortised cost

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in statement of profit and loss when the liabilities are derecognised as well as through the EIR amortisation process.

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 as finance costs in the statement of profit and loss.

This category generally applies to interest-bearing loans and borrowings and deposits.

De-recognition

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 de-recognition 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 and loss.

Reclassification of financial assets

The company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities.

For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The company's senior management determines change in the business model as a result of external or internal changes which are significant to the company's operations. Such changes are evident to external parties. A change in the business model occurs when the company either begins or ceases to perform an activity that is significant to its operations. If the company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The company does not restate any previously recognised gains, losses (including impairment gains or losses) or interest.

The following table shows various reclassifications and how they are accounted for:

Original classification	Revised classification	Accounting treatment
Amortised Cost	FVTPL	Fair value is measured at the reclassification date. Difference between previous amortized cost and fair value is recognised in the Statement of profit and loss.
FVTPL	Amortised Cost	Fair value at reclassification date becomes its new gross carrying amount. EIR is calculated based on the new gross carrying amount.
Amortised Cost	FVTOCI	Fair value is measured at reclassification date. Difference between previous amortised cost and fair value is recognised in OCI. No change in EIR due to reclassification.
FVOCI	Amortised cost	Fair value at reclassification date becomes its new amortised cost carrying amount. However, cumulative gain or loss in OCI is adjusted against fair value. Consequently, the asset is measured as if it had always been measured at amortised cost.
FVTPL	FVTOCI	Fair value at reclassification date becomes its new carrying amount. No other adjustment is required.
FVTOCI	FVTPL	Assets continue to be measured at fair value. Cumulative gain or loss previously recognized in OCI is reclassified to Statement of profit and loss at the reclassification date.

Offsetting of financial instruments

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

Embedded derivative

An embedded derivative is a component of a hybrid (combined) instrument that also includes a non-derivative host contract with the effect that some of the cash flows of the combined instrument vary in a way similar to a stand-alone derivative. An embedded derivative causes some or all of the cash flows that otherwise would be required by the contract to be modified according to a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract.

If the hybrid contract contains a host that is a financial asset within the scope Ind AS 109, company does not separate embedded derivatives. Rather, it applies the classification requirements contained in Ind AS 109 to the entire hybrid contract.

Financial guarantee contracts

Financial guarantee contracts are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument.

Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognised less cumulative amortisation.

6. Cash and Bank Balances

Cash and Bank Balances in the statement of financial position comprise cash at banks and on hand and cheques in hand. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and bank balances.

7. Revenue recognition

The Company has adopted the new accounting standard Ind AS 115 as at April 1st 2018 and accordingly has reviewed its sales contracts for determining the principles for recognizing revenue in accordance with the new standard. Some of the sales contracts contain various performance obligations and management exercises judgement to determine timing of revenue recognition, i.e., over time or a point in time. The effect on adoption of Ind AS 115 was insignificant

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. The following specific recognition criteria must also be met before revenue is recognized:

Contract revenue (construction contracts)

Revenue from long term construction contracts is recognized on the percentage of completion method as mentioned in Indian accounting standard (Ind AS) 11 Construction Contracts notified under the Companies (Indian Accounting standards) Rules, 2015. Percentage of completion is determined on the basis of survey of work performed. Where the total cost of a contract, based on technical and other estimates is expected to exceed the corresponding contract value, such expected loss is provided for. The effect of any adjustment arising from revisions to estimates is included in the statement of profit and loss of the period in which the revisions are made.

Price escalation and other claims and /or variation in the contract work are included in contract revenue only when:

Negotiations have reached at an advanced stage (which is evidenced on receipt of favourable Dispute Resolution Board (DRB) order/ first level of arbitration as per respective arbitration contract clauses, acceptance by customers, other probable assessments, etc.) such that it is probable that customer will accept the claim; and

The amount that is probable will be accepted by the customer can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Revenue from the sale of goods is recognized when the goods are delivered and titles have passed, at which all the following conditions are satisfied;

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

Interest income

For all debt instruments measured either at amortised cost (e.g. fixed deposit placed with the bank) or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses. Interest income is included in finance income in the statement of profit and loss.

Consultancy Income

Consultancy income is recognised as per the terms of the agreement on the basis of services rendered.

Dividends

Dividend income is recognised in the statement of profit and loss on the date which the Company's right to receive the payment is established, which is generally when shareholders approve the dividend.

8. Property, plant and equipment

Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

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

The cost of self-constructed item of property, plant and equipment the cost of materials and direct labour, any other costs directly attributable to bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

The present value of the expected cost for the dismantling and removing of an asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

At present, the company does not make any provision for dismantling or restoration costs given it does not believe there is any such obligations that exists (neither contractual nor constructive).

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

Subsequent expenditure

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Company.

Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in profit or loss as incurred.

Depreciation

Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013, on single shift basis, including those purchased under hire purchase agreements.

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

When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives.

The estimates useful lives of items of property, plant and equipment for the period are as follows

Assets	Management estimate of useful life
Plant and machinery	8 - 15 Years
Furniture and fixtures	10 Years
Office equipment	5 Years
EDP equipment	3 Years
Temporary Sheds	3 Years
Building	60 Years

Vehicles	8 Years
Tippers & Tractors	8 - 15 Years

De-recognition of property, plant and equipment

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the other income in the income statement when the asset is derecognised.

Reassessment of residual value, useful lives and depreciation methods

Company is using 5% residual value for computing the depreciation rate as per WDV method.

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. Based on technical evaluation the management believes that it estimates of useful live represent the period over which management expects to use these assets.

9. Intangible assets

Initial recognition of intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.

The useful lives of intangible assets are assessed as either finite or indefinite.

Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period with the effect of any change in the estimate being accounted for on a prospective basis. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible with finite lives is recognised in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.

Gains or losses arising from derecognition 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.

A summary of policies applied to the Company s intangible assets is as follows:

Intangible Assets	Useful life	Amortisation method used	Internally generated or acquired
Computer Software	Definite (5 years)	Straight-line basis	Acquired

10. Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

11. 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.

Company as a lessee

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.

Finance leases are capitalised at the commencement of the lease at the inception date fair value of the leased property or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant 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 over the useful life of the asset. However, if there is no reasonable certainty that the company will obtain ownership by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating lease payments are recognised as an expense in the statement of Profit and Loss on a straight-line Method.

Company as a lessor

Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

Leases are classified as finance leases when substantially all of the risks and rewards of ownership transfer from the Company to the lessee. Amounts due from lessees under finance leases are recorded as receivables at the Company's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease.

12. Inventories

Inventories are valued at the lower of cost and net realisable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. Cost of raw materials, components and stores and spares is determined on a weighted average basis.

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

13. Impairment of non-financial assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its Value in Use.

Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows 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 for which the future cash flow estimates have not been adjusted. 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. Impairment losses of continuing operations, including impairment on inventories, are recognised in statement of Profit and Loss.

14. Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

When the Company expects some or all of a provision to be reimbursed, (for example, through insurance contracts, indemnity clauses or suppliers warranties), the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of Profit and Loss, net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

15. Employment benefits

Short-term employees benefits

Short-term employee benefits are the benefits which expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related services. These benefits include salaries, wages, allowances, bonuses and performance incentives. Short-term employee benefits are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

Post-employment benefit plans

Post-employment benefit plans are classified as either defined contribution plans or defined benefit plans, depending on the economic substance

of the plan as derived from its principal terms and conditions.

(a)
Defined contribution plans

Company makes contribution to a Provident Fund. The obligation of Company is limited to the amount contributed and it has no further neither contractual nor any constructive obligation.

Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in the statement of Profit and Loss when they are due.

(b)
Defined benefit plans

Company operates a defined benefit gratuity plan. Every employee who has completed five years or more of service at the time of resignation are eligible for gratuity. This plan is unfunded gratuity policy.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in the current and prior periods, discounting that amount and deducting the fair value of any plan assets.

The calculation of defined benefit obligations is performed annually by a qualified actuary using the projected unit credit method (PUCM).

Re-measurements of the net defined benefit liability, which comprise actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognised immediately in OCI. The Company determines the net interest expense (income) on the net defined benefit liability (asset) for the period by applying the discount rate used to measure the defined benefit obligation at the beginning of the annual period to the then-net defined benefit liability (asset), taking into account any changes in the net defined benefit liability (asset) during the period as a result of contributions and benefit payments. Net interest expense and other expenses related to defined benefit plans are recognised in statement of Profit and Loss.

Other long-term employee benefits

The Company provides long-term paid absences (e.g. long-service leave). This benefit is treated as other long-term employee benefit.

The Company's net obligation in respect of long-term employee benefits is the amount of future benefit that employees have earned in return for their service in the current and prior periods.

The calculation of defined benefit obligations is performed annually by a qualified actuary using the projected unit credit method (PUCM).

The measurement of these benefits follows that of post-employment defined benefits except that re-measurements comprises actuarial gain and losses are not recognised in other comprehensive income. It is recognized in the statement of profit and loss.

16. Taxes

Current income tax

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 directly in equity is recognised in equity and not in the statement of Profit and Loss.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences, except, In respect of taxable temporary differences associated with investments in associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised, except, in respect of deductible temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient

taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss. 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.

17. Accounting of joint ventures

Jointly Controlled Operations

:

In respect of joint venture contracts in the nature of Jointly Controlled Operations, the assets controlled, liabilities incurred, the share of income and expenses incurred are recognised in the agreed proportions under respective heads in the financial Statements.

18. Events after Reporting Date

Where events occurring after the Balance Sheet date provide evidence of conditions that existed at the end of the reporting period, the impact of such events is adjusted within the financial statements. Otherwise, events after the Balance Sheet date of material size or nature are only disclosed.

19. Earnings per shares (EPS)

Basic EPS amounts are calculated by dividing the profit for the year attributable to equity holders of the company by the weighted average number of Equity shares outstanding during the year.

Diluted EPS amounts are calculated by dividing the profit attributable to equity holders of the company 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.

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

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (22) [See below]	As per Notes
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 (23) [See below]	

Textual information (22)

Statement of Ind AS compliance [Text Block]

The financial statements of the Company for the financial year ended 31 March 2019 have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of Companies Act, 2013 [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provision of the Act.

Effective April 1, 2017, the Company has adopted all the Ind AS standards and the adoption was carried out in accordance with Ind AS 101,

first-time Adoption of Indian Accounting Standards, with April 1, 2016 as the transition date. The transition was carried out from Indian Accounting Principles generally accepted in India as prescribed under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (IGAAP), which was the previous GAAP.

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

Textual information (23)

Disclosure of significant accounting policies [Text Block]

Notes:

1.
SIGNIFICANT ACCOUNTING POLICIES:

A>
GENERAL INFORMATION

C&C Constructions Limited (C&C or the Company) is a Public Limited Company domiciled in India and incorporated under the provisions of the Companies Act applicable in India, with its registered office situated at 74, Hemkunt Colony, New Delhi 110048. The Company is primarily engaged in the business of infrastructure development and execution of engineering, procurement and construction (EPC) facilities in various infrastructure projects in roads, buildings, large scale bridge works for Central / State Governments, other local bodies and private sector.

B>
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1.
Basis of preparation of financial statements

(a)
Statement of Compliance

The financial statements of the Company for the financial year ended 31 March 2019 have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of Companies Act, 2013 [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provision of the Act.

Effective April 1, 2017, the Company has adopted all the Ind AS standards and the adoption was carried out in accordance with Ind AS 101, first-time Adoption of Indian Accounting Standards, with April 1, 2016 as the transition date. The transition was carried out from Indian Accounting Principles generally accepted in India as prescribed under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (IGAAP), which was the previous GAAP.

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

(b)
Basis of measurement

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

Items	Measurement basis
Net defined benefit (asset)/liability	Fair value of plan assets less present value of defined benefit obligations
Borrowings	Measured at amortised cost

2. Current versus non-current classification

Current/Non-current assets

The Company presents assets and liabilities in the statement of financial position based on current/ non-current classification. An asset is current when it is:

Expected to be realised or intended to 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.

Current/Non-current liabilities

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

The Company classifies all other liabilities as non-current.

3. Fair value measurement

The Company measures financial instruments at fair value, (such as, Investment in equity instrument and investment in mutual fund) in the statement of financial position at the end of each reporting date.

In case of other financial assets e.g. security deposits, fair value of financial assets at inception is normally the transaction price (i.e. the fair value of the consideration given or received).

If the fair value is evidenced by a quoted price in an active market for an identical asset or liability (i.e. a Level 1 input) or based on a valuation technique that uses only data from observable markets. The Company recognises the difference between the fair value at initial recognition and the transaction price as a gain or loss.

In all other cases, the Company defers the difference between the fair value at initial recognition and the transaction price. After initial recognition, the Company recognises that deferred difference as a gain or loss only to the extent that it arises from a change in a factor (including time) that market participants would take into account when pricing the asset or liability.

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

In the principal market for the asset or liability, or

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

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

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

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

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

Level 2 Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

Level 3 Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

4. Foreign currency transactions

Foreign transactions and balances

Transactions in foreign currency are initially recorded by the Company in its functional currency using the spot rate at the date such transaction first qualifies for recognition.

Monetary assets and liabilities denominated in foreign currency are translated to the functional currency using the spot rate at the reporting date.

Foreign exchange gain or loss arising on either settlement of foreign currency transactions or translation of foreign currency denominated monetary assets and liabilities are recognised in the statement of profit and loss.

Non-monetary items that are measured at historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transaction. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is recognised in the statement of profit and loss.

Foreign operations of a Joint Venture

Foreign operations of a Joint Venture have been classified as integral foreign operations and financial statement are translated as under at each balance sheet date:

- i) Foreign currency monetary items are reported using the closing rate.
- ii) Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction
- iii) Non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rate that existed when the values were determined.
- iv) Revenue and Expenses are recognised at yearly average of exchange rates prevailing during the year.
- v) Exchange difference arising on translation is recognized as income or expenses of the period in which they arise.

5. 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. In case of financial assets held at fair value through profit and loss account, any transaction costs incurred are charged to the statement of profit and loss.

Trade receivables and debt securities are initially recognized when they are originated. All other financial assets are recognized when Company becomes a party to the contractual provisions of the instrument.

Classification and 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.

Most of the financial assets of the company are classified as held at amortised cost. 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 presented as finance income in the statement of profit and loss. The losses arising from impairment are recognised in the statement of profit and loss. This category generally applies to trade and other receivables, deposits including security deposits and related party and other loans.

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 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 recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the Statement of profit and loss. On de-recognition 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.

At present, the company does not hold any financial asset in this category, including during the previous comparative year.

Debt instrument at FVTPL

FVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL. This category generally applies to investment in mutual fund (fixed income).

In addition, the company may elect to classify a debt instrument, which otherwise meets amortized 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).

Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the Statement of profit and loss.

The company has classified all its investments in debt instruments as held at FVTPL.

Equity investments

All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading are classified as held at FVTPL. For all other equity instruments, the company decides to classify the same either as at FVTOCI or FVTPL. The company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

In case the Company decides to classify an equity instrument as at FVTOCI, all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to Statement of profit and loss, even on sale of investment. However, the company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value, with all changes recognized in the Statement of profit and loss.

At present, the company has classified all its investments in equity instruments as held at FVTPL.

De-recognition

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

The rights to receive cash flows from the asset have expired, or

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.

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 that are debt instruments, and are measured at amortised cost e.g. loans, debt securities, deposits and trade receivables.

The company follows simplified approach for recognition of impairment loss allowance on Trade receivables.

The application of simplified approach does not require the company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

For recognition of impairment loss on other financial assets and risk exposure, the company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events on a financial instrument that is possible within 12 months after the reporting date.

ECL is the difference between all contractual cash flows that are due to the company in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR. When estimating the cash flows, an entity is required to consider:

All contractual terms of the financial instrument over the expected life of the financial instrument. However, in rare cases when the expected life of the financial instrument cannot be estimated reliably, then the entity is required to use the remaining contractual term of the financial instrument.

Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss. This amount is reflected in a separate line in the statement of profit and loss as an impairment gain or loss. ECL in case of

financial assets measured as at amortised cost is presented as an allowance, i.e. as an integral part of the measurement of those assets in the statement of financial position. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the company does not reduce impairment allowance from the gross carrying amount.

Financial liabilities

Initial recognition and measurement

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.

The Company's financial liabilities include trade and other payables, loan and borrowings from banks and others, deposit received from dealers and others.

Classification and Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. Gains or losses on liabilities held for trading are recognised in the Statement of profit and loss.

Financial liabilities designated upon initial recognition as fair value through profit or loss only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risks are recognized in OCI. These gains/ loss are not subsequently transferred to Statement of profit and loss. However, the company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the Statement of profit and loss. The company has not designated any financial liability as held at fair value through profit or loss.

At present, the company does not carry any financial liability that is classified as held at FVTPL.

Financial liabilities at amortised cost

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in statement of profit and loss when the liabilities are derecognised as well as through the EIR amortisation process.

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 as finance costs in the statement of profit and loss.

This category generally applies to interest-bearing loans and borrowings and deposits.

De-recognition

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 de-recognition 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 and loss.

Reclassification of financial assets

The company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities.

For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The company's senior management determines change in the business model as a result of external or internal changes which are significant to the company's operations. Such changes are evident to external parties. A change in the business model occurs when the company either begins or ceases to perform an activity that is significant to its operations. If the company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The company does not restate any previously recognised gains, losses (including impairment gains or losses) or interest.

The following table shows various reclassifications and how they are accounted for:

Original classification	Revised classification	Accounting treatment
Amortised Cost	FVTPL	Fair value is measured at the reclassification date. Difference between previous amortized cost and fair value is recognised in the Statement of profit and loss.
FVTPL	Amortised Cost	Fair value at reclassification date becomes its new gross carrying amount. EIR is calculated based on the new gross carrying amount.
Amortised Cost	FVTOCI	Fair value is measured at reclassification date. Difference between previous amortised cost and fair value is recognised in OCI. No change in EIR due to reclassification.
FVOCI	Amortised cost	Fair value at reclassification date becomes its new amortised cost carrying amount. However, cumulative gain or loss in OCI is adjusted against fair value. Consequently, the asset is measured as if it had always been measured at amortised cost.
FVTPL	FVTOCI	Fair value at reclassification date becomes its new carrying amount. No other adjustment is required.
FVTOCI	FVTPL	Assets continue to be measured at fair value. Cumulative gain or loss previously recognized in OCI is reclassified to Statement of profit and loss at the reclassification date.

Offsetting of financial instruments

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

Embedded derivative

An embedded derivative is a component of a hybrid (combined) instrument that also includes a non-derivative host contract with the effect that some of the cash flows of the combined instrument vary in a way similar to a stand-alone derivative. An embedded derivative causes some or all of the cash flows that otherwise would be required by the contract to be modified according to a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract.

If the hybrid contract contains a host that is a financial asset within the scope Ind AS 109, company does not separate embedded derivatives. Rather, it applies the classification requirements contained in Ind AS 109 to the entire hybrid contract.

Financial guarantee contracts

Financial guarantee contracts are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument.

Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognised less cumulative amortisation.

6. Cash and Bank Balances

Cash and Bank Balances in the statement of financial position comprise cash at banks and on hand and cheques in hand. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and bank balances.

7. Revenue recognition

The Company has adopted the new accounting standard Ind AS 115 as at April 1st 2018 and accordingly has reviewed its sales contracts for determining the principles for recognizing revenue in accordance with the new standard. Some of the sales contracts contain various performance obligations and management exercises judgement to determine timing of revenue recognition, i.e., over time or a point in time. The effect on adoption of Ind AS 115 was insignificant

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. The following specific recognition criteria must also be met before revenue is recognized:

Contract revenue (construction contracts)

Revenue from long term construction contracts is recognized on the percentage of completion method as mentioned in Indian accounting standard (Ind AS) 11 Construction Contracts notified under the Companies (Indian Accounting standards) Rules, 2015. Percentage of completion is determined on the basis of survey of work performed. Where the total cost of a contract, based on technical and other estimates is expected to exceed the corresponding contract value, such expected loss is provided for. The effect of any adjustment arising from revisions to estimates is included in the statement of profit and loss of the period in which the revisions are made.

Price escalation and other claims and /or variation in the contract work are included in contract revenue only when:

Negotiations have reached at an advanced stage (which is evidenced on receipt of favourable Dispute Resolution Board (DRB) order/ first level of arbitration as per respective arbitration contract clauses, acceptance by customers, other probable assessments, etc.) such that it is probable that customer will accept the claim; and

The amount that is probable will be accepted by the customer can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Revenue from the sale of goods is recognized when the goods are delivered and titles have passed, at which all the following conditions are satisfied;

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

Interest income

For all debt instruments measured either at amortised cost (e.g. fixed deposit placed with the bank) or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses. Interest income is included in finance income in the statement of profit and loss.

Consultancy Income

Consultancy income is recognised as per the terms of the agreement on the basis of services rendered.

Dividends

Dividend income is recognised in the statement of profit and loss on the date which the Company's right to receive the payment is established, which is generally when shareholders approve the dividend.

8. Property, plant and equipment

Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

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

The cost of self-constructed item of property, plant and equipment the cost of materials and direct labour, any other costs directly attributable to bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

The present value of the expected cost for the dismantling and removing of an asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

At present, the company does not make any provision for dismantling or restoration costs given it does not believe there is any such obligations that exists (neither contractual nor constructive).

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

Subsequent expenditure

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Company.

Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in profit or loss as incurred.

Depreciation

Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013, on single shift basis, including those purchased under hire purchase agreements.

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

When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives.

The estimates useful lives of items of property, plant and equipment for the period are as follows

Assets	Management estimate of useful life
Plant and machinery	8 - 15 Years
Furniture and fixtures	10 Years
Office equipment	5 Years
EDP equipment	3 Years
Temporary Sheds	3 Years
Building	60 Years

Vehicles	8 Years
Tippers & Tractors	8 - 15 Years

De-recognition of property, plant and equipment

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the other income in the income statement when the asset is derecognised.

Reassessment of residual value, useful lives and depreciation methods

Company is using 5% residual value for computing the depreciation rate as per WDV method.

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. Based on technical evaluation the management believes that it estimates of useful live represent the period over which management expects to use these assets.

9. Intangible assets

Initial recognition of intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.

The useful lives of intangible assets are assessed as either finite or indefinite.

Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period with the effect of any change in the estimate being accounted for on a prospective basis. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible with finite lives is recognised in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.

Gains or losses arising from derecognition 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.

A summary of policies applied to the Company s intangible assets is as follows:

Intangible Assets	Useful life	Amortisation method used	Internally generated or acquired
Computer Software	Definite (5 years)	Straight-line basis	Acquired

10. Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

11. 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.

Company as a lessee

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.

Finance leases are capitalised at the commencement of the lease at the inception date fair value of the leased property or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant 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 over the useful life of the asset. However, if there is no reasonable certainty that the company will obtain ownership by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating lease payments are recognised as an expense in the statement of Profit and Loss on a straight-line Method.

Company as a lessor

Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

Leases are classified as finance leases when substantially all of the risks and rewards of ownership transfer from the Company to the lessee. Amounts due from lessees under finance leases are recorded as receivables at the Company's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease.

12. Inventories

Inventories are valued at the lower of cost and net realisable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. Cost of raw materials, components and stores and spares is determined on a weighted average basis.

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

13. Impairment of non-financial assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its Value in Use.

Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows 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 for which the future cash flow estimates have not been adjusted. 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. Impairment losses of continuing operations, including impairment on inventories, are recognised in statement of Profit and Loss.

14. Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

When the Company expects some or all of a provision to be reimbursed, (for example, through insurance contracts, indemnity clauses or suppliers warranties), the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of Profit and Loss, net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

15. Employment benefits

Short-term employees benefits

Short-term employee benefits are the benefits which expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related services. These benefits include salaries, wages, allowances, bonuses and performance incentives. Short-term employee benefits are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

Post-employment benefit plans

Post-employment benefit plans are classified as either defined contribution plans or defined benefit plans, depending on the economic substance

of the plan as derived from its principal terms and conditions.

(a)
Defined contribution plans

Company makes contribution to a Provident Fund. The obligation of Company is limited to the amount contributed and it has no further neither contractual nor any constructive obligation.

Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in the statement of Profit and Loss when they are due.

(b)
Defined benefit plans

Company operates a defined benefit gratuity plan. Every employee who has completed five years or more of service at the time of resignation are eligible for gratuity. This plan is unfunded gratuity policy.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in the current and prior periods, discounting that amount and deducting the fair value of any plan assets.

The calculation of defined benefit obligations is performed annually by a qualified actuary using the projected unit credit method (PUCM).

Re-measurements of the net defined benefit liability, which comprise actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognised immediately in OCI. The Company determines the net interest expense (income) on the net defined benefit liability (asset) for the period by applying the discount rate used to measure the defined benefit obligation at the beginning of the annual period to the then-net defined benefit liability (asset), taking into account any changes in the net defined benefit liability (asset) during the period as a result of contributions and benefit payments. Net interest expense and other expenses related to defined benefit plans are recognised in statement of Profit and Loss.

Other long-term employee benefits

The Company provides long-term paid absences (e.g. long-service leave). This benefit is treated as other long-term employee benefit.

The Company's net obligation in respect of long-term employee benefits is the amount of future benefit that employees have earned in return for their service in the current and prior periods.

The calculation of defined benefit obligations is performed annually by a qualified actuary using the projected unit credit method (PUCM).

The measurement of these benefits follows that of post-employment defined benefits except that re-measurements comprises actuarial gain and losses are not recognised in other comprehensive income. It is recognized in the statement of profit and loss.

16. Taxes

Current income tax

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 directly in equity is recognised in equity and not in the statement of Profit and Loss.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences, except, In respect of taxable temporary differences associated with investments in associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised, except, in respect of deductible temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient

taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss. 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.

17. Accounting of joint ventures

Jointly Controlled Operations

:

In respect of joint venture contracts in the nature of Jointly Controlled Operations, the assets controlled, liabilities incurred, the share of income and expenses incurred are recognised in the agreed proportions under respective heads in the financial Statements.

18. Events after Reporting Date

Where events occurring after the Balance Sheet date provide evidence of conditions that existed at the end of the reporting period, the impact of such events is adjusted within the financial statements. Otherwise, events after the Balance Sheet date of material size or nature are only disclosed.

19. Earnings per shares (EPS)

Basic EPS amounts are calculated by dividing the profit for the year attributable to equity holders of the company by the weighted average number of Equity shares outstanding during the year.

Diluted EPS amounts are calculated by dividing the profit attributable to equity holders of the company 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.

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

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

[400600] Notes - Property, plant and equipment

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
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	52,62,807	44,61,84,434		52,62,807
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	-14,10,19,065	-32,16,73,411		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-14,10,19,065	-32,16,73,411		
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	15,92,03,254	0		15,92,03,254
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	-119,54,47,827	0		-44,11,04,086
Total increase (decrease) through transfers and other changes, property, plant and equipment	-119,54,47,827	0		-44,11,04,086
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	6,33,75,914	59,90,19,824		7,33,17,719

Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	6,33,75,914	59,90,19,824		7,33,17,719
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-123,53,76,745	-47,45,08,801		-34,99,55,744
Property, plant and equipment at end of period	52,52,93,516	176,06,70,261	223,51,79,062	205,70,63,733

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]			
	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	44,61,84,434			
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			14,10,19,065	32,16,73,411
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			14,10,19,065	32,16,73,411
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		75,43,43,741	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		75,43,43,741	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	64,74,93,534		99,41,805	4,84,73,710
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	64,74,93,534		99,41,805	4,84,73,710

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	-20,13,09,100		88,54,21,001	27,31,99,701
Property, plant and equipment at end of period	240,70,19,477	260,83,28,577	153,17,70,217	64,63,49,216

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Land [Member]		
		Owned 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]			
	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	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	0	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		-1,58,18,727	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-1,58,18,727	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	

Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-1,58,18,727	0	
Property, plant and equipment at end of period	37,31,49,515	2,57,51,871	4,15,70,598	4,15,70,598

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

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			
	Owned assets [Member]			Accumulated depreciation and impairment [Member]
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				0
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		1,58,18,727
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		1,58,18,727
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		1,58,18,727
Property, plant and equipment at end of period	4,15,70,598	4,15,70,598	4,15,70,598	1,58,18,727

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

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Land [Member]		Buildings [Member]	
	Owned assets [Member]		Owned assets [Member]	
	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	22,65,156
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		-34,50,699	-43,31,644
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	0		-34,50,699	-43,31,644
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			15,92,03,254	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		-47,42,762	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		-47,42,762	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		15,10,09,793	-20,66,488
Property, plant and equipment at end of period	0	0	29,86,95,436	14,76,85,643

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

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Buildings [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
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	22,65,156	
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		15,92,03,254	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		15,92,03,254	22,65,156	
Property, plant and equipment at end of period	14,97,52,131	31,50,70,089	15,58,66,835	15,36,01,679

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

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Buildings [Member]			Other building [Member]
	Owned assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 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	34,50,699	43,31,644		-34,50,699
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	34,50,699	43,31,644		-34,50,699
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				15,92,03,254
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	47,42,762	0		-47,42,762
Total increase (decrease) through transfers and other changes, property, plant and equipment	47,42,762	0		-47,42,762
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	81,93,461	43,31,644		15,10,09,793
Property, plant and equipment at end of period	1,63,74,653	81,81,192	38,49,548	29,86,95,436

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

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other building [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	22,65,156		0	22,65,156
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	-43,31,644			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-43,31,644			
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		15,92,03,254	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	-20,66,488		15,92,03,254	22,65,156
Property, plant and equipment at end of period	14,76,85,643	14,97,52,131	31,50,70,089	15,58,66,835

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

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis]	Other building [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Owned assets [Member]		
		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		34,50,699	43,31,644	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		34,50,699	43,31,644	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		47,42,762	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		47,42,762	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		81,93,461	43,31,644	
Property, plant and equipment at end of period	15,36,01,679	1,63,74,653	81,81,192	38,49,548

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

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	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	8,79,700	39,43,59,893		8,79,700
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	-12,94,15,943	-28,36,54,797		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-12,94,15,943	-28,36,54,797		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	-111,47,20,742	0		-43,88,54,006
Total increase (decrease) through transfers and other changes, property, plant and equipment	-111,47,20,742	0		-43,88,54,006
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	5,80,93,808	58,26,86,359		6,67,20,149
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	5,80,93,808	58,26,86,359		6,67,20,149

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-130,13,50,793	-47,19,81,263		-50,46,94,455
Property, plant and equipment at end of period	17,72,35,424	147,85,86,217	195,05,67,480	154,38,68,555

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

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
	Owned assets [Member]			
	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Sub classes of property, plant and equipment [Axis]				
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	39,43,59,893			
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			12,94,15,943	28,36,54,797
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			12,94,15,943	28,36,54,797
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		67,58,66,736	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		67,58,66,736	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	63,00,41,991		86,26,341	4,73,55,632
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	63,00,41,991		86,26,341	4,73,55,632

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	-23,56,82,098		79,66,56,338	23,62,99,165
Property, plant and equipment at end of period	204,85,63,010	228,42,45,108	136,66,33,131	56,99,76,793

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

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]	Factory equipments [Member]		
		Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	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		8,79,700	34,57,51,244	
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		-11,92,54,393	-25,37,72,551	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-11,92,54,393	-25,37,72,551	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		-109,06,08,339	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-109,06,08,339	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		4,12,93,749	52,45,79,748	

Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		4,12,93,749	52,45,79,748	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-125,02,76,781	-43,26,01,055	
Property, plant and equipment at end of period	33,36,77,628	12,76,46,443	137,79,23,224	181,05,24,279

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

..(13)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2018 to 31/03/2019	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	8,79,700	34,57,51,244		
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				11,92,54,393
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				11,92,54,393
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	-43,88,54,006	0		65,17,54,333
Total increase (decrease) through transfers and other changes, property, plant and equipment	-43,88,54,006	0		65,17,54,333
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4,61,06,809	56,93,15,852		48,13,060
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	4,61,06,809	56,93,15,852		48,13,060

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-48,40,81,115	-22,35,64,608		76,61,95,666
Property, plant and equipment at end of period	136,67,63,535	185,08,44,650	207,44,09,258	123,91,17,092

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

..(14)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Factory equipments [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2017 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	4,86,08,649
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	25,37,72,551		-1,01,61,550	-2,98,82,246
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	25,37,72,551		-1,01,61,550	-2,98,82,246
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		-2,41,12,403	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		-2,41,12,403	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4,47,36,104		1,68,00,059	5,81,06,611
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	4,47,36,104		1,68,00,059	5,81,06,611

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	20,90,36,447		-5,10,74,012	-3,93,80,208
Property, plant and equipment at end of period	47,29,21,426	26,38,84,979	4,95,88,981	10,06,62,993

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

..(15)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	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
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	4,86,08,649	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		2,06,13,340	6,07,26,139	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		2,06,13,340	6,07,26,139	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-2,06,13,340	-1,21,17,490	
Property, plant and equipment at end of period	14,00,43,201	17,71,05,020	19,77,18,360	20,98,35,850

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

..(16)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]
	Owned assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 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				19,300
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	1,01,61,550	2,98,82,246		-11,86,609
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	1,01,61,550	2,98,82,246		-11,86,609
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	2,41,12,403	0		-57,71,972
Total increase (decrease) through transfers and other changes, property, plant and equipment	2,41,12,403	0		-57,71,972
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	38,13,281	26,19,528		0
Retirements, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment	38,13,281	26,19,528		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	3,04,60,672	2,72,62,718		-69,39,281
Property, plant and equipment at end of period	12,75,16,039	9,70,55,367	6,97,92,649	41,82,026

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

..(17)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Owned assets [Member]			
	Carrying amount [Member]		Gross carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	7,239		19,300	7,239
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	-47,97,376			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-47,97,376			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1,09,986		0	1,92,494
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	1,09,986		0	1,92,494

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	-49,00,123		19,300	-1,85,255
Property, plant and equipment at end of period	1,11,21,307	1,60,21,430	2,21,30,822	2,21,11,522

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

..(18)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	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]		
	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		11,86,609	47,97,376	
	Depreciation recognised as part of cost of other assets		0	0	
	Total Depreciation property plant and equipment		11,86,609	47,97,376	
	Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
	Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
	Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
	Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
	Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
	Increase (decrease) through other changes, property, plant and equipment		57,71,972	0	
	Total increase (decrease) through transfers and other changes, property, plant and equipment		57,71,972	0	
	Disposals and retirements, property, plant and equipment [Abstract]				
	Disposals, property, plant and equipment		0	82,508	
	Total disposals and retirements, property, plant and equipment		0	82,508	
	Decrease through classified as held for sale, property, plant and equipment		0	0	
	Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
	Total increase (decrease) in property, plant and equipment		69,58,581	47,14,868	
	Property, plant and equipment at end of period	2,22,96,777	1,79,48,796	1,09,90,215	62,75,347

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

..(19)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 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	42,80,272	1,07,66,254		42,80,272
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	-51,69,183	-83,75,297		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-51,69,183	-83,75,297		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	-53,50,138	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-53,50,138	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	52,82,106	77,51,825		65,97,570
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	52,82,106	77,51,825		65,97,570

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-1,15,21,155	-53,60,868		-23,17,298
Property, plant and equipment at end of period	1,66,00,150	2,81,21,305	3,34,82,173	4,85,15,283

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

..(20)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Vehicles [Member]			
	Owned assets [Member]			
	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	1,07,66,254			
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			51,69,183	83,75,297
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			51,69,183	83,75,297
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		53,50,138	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		53,50,138	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	81,97,237		13,15,464	4,45,412
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	81,97,237		13,15,464	4,45,412

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	25,69,017		92,03,857	79,29,885
Property, plant and equipment at end of period	5,08,32,581	4,82,63,564	3,19,15,133	2,27,11,276

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

..(21)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]	Motor vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	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		42,80,272	1,07,66,254	
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		-51,69,183	-83,75,297	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-51,69,183	-83,75,297	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		-53,50,138	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-53,50,138	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		52,82,106	77,51,825	
Retirements, property, plant and equipment		0	0	

Total disposals and retirements, property, plant and equipment		52,82,106	77,51,825	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-1,15,21,155	-53,60,868	
Property, plant and equipment at end of period	1,47,81,391	1,66,00,150	2,81,21,305	3,34,82,173

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

..(22)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Owned assets [Member]			Accumulated depreciation and impairment [Member]
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	42,80,272	1,07,66,254		
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				51,69,183
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				51,69,183
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		53,50,138
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		53,50,138
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	65,97,570	81,97,237		13,15,464
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	65,97,570	81,97,237		13,15,464

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-23,17,298	25,69,017		92,03,857
Property, plant and equipment at end of period	4,85,15,283	5,08,32,581	4,82,63,564	3,19,15,133

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

..(23)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
	Owned assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [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			53,450	5,80,055
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	83,75,297		-11,23,365	-24,55,885
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	83,75,297		-11,23,365	-24,55,885
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		-45,73,525	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		-45,73,525	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4,45,412		0	5,17,497
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	4,45,412		0	5,17,497

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	79,29,885		-56,43,440	-23,93,327
Property, plant and equipment at end of period	2,27,11,276	1,47,81,391	19,97,558	76,40,998

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

..(24)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	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]	
	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		53,450	5,80,055	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		-12,44,066	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-12,44,066	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	10,81,942	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	10,81,942	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-11,90,616	-5,01,887	
Property, plant and equipment at end of period	1,00,34,325	1,17,25,193	1,29,15,809	1,34,17,696

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

..(25)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			Computer equipments [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2018 to 31/03/2019	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				30,085
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	11,23,365	24,55,885		-3,57,416
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	11,23,365	24,55,885		-3,57,416
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	33,29,459	0		-56,14,312
Total increase (decrease) through transfers and other changes, property, plant and equipment	33,29,459	0		-56,14,312
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	5,64,445		0
Retirements, property, plant and equipment				0

Total disposals and retirements, property, plant and equipment	0	5,64,445		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	44,52,824	18,91,440		-59,41,643
Property, plant and equipment at end of period	97,27,635	52,74,811	33,83,371	1,64,687

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

..(26)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Computer equipments [Member]			
	Owned assets [Member]			
	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	3,87,433		30,085	3,87,433
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	-11,17,844			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-11,17,844			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		-10,06,014	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		-10,06,014	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2,51,126		0	2,76,839
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	2,51,126		0	2,76,839

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	-9,81,537		-9,75,929	1,10,594
Property, plant and equipment at end of period	61,06,330	70,87,867	74,80,650	84,56,579

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

..(27)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	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		3,57,416	11,17,844	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		3,57,416	11,17,844	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		46,08,298	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		46,08,298	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	25,713	
Total disposals and retirements, property, plant and equipment		0	25,713	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		49,65,714	10,92,131	
Property, plant and equipment at end of period	83,45,985	73,15,963	23,50,249	12,58,118

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

..(28)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	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	3,78,18,404		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	-3,15,850	-1,69,40,568		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-3,15,850	-1,69,40,568		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	-3,88,55,649	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-3,88,55,649	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	77,03,031		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	77,03,031		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-3,91,71,499	1,31,74,805		0
Property, plant and equipment at end of period	6,66,364	3,98,37,863	2,66,63,058	6,67,02,543

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

..(29)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Other property, plant and equipment [Member]			
	Owned assets [Member]			
	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	3,78,18,404			
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			3,15,850	1,69,40,568
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			3,15,850	1,69,40,568
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		3,88,55,649	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		3,88,55,649	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	77,03,031		0	0
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	77,03,031		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	3,01,15,373		3,91,71,499	1,69,40,568
Property, plant and equipment at end of period	6,67,02,543	3,65,87,170	6,60,36,179	2,68,64,680

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

..(30)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]	Other property, plant and equipment, others [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2017	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]				
Nature of other property plant and equipment others		temporary sheds	temporary sheds	
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	3,78,18,404	
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		-3,15,850	-1,69,40,568	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-3,15,850	-1,69,40,568	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		-3,88,55,649	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-3,88,55,649	0	
Disposals and retirements, property, plant and equipment [Abstract]				

Disposals, property, plant and equipment		0	77,03,031	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	77,03,031	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-3,91,71,499	1,31,74,805	
Property, plant and equipment at end of period	99,24,112	6,66,364	3,98,37,863	2,66,63,058

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

..(31)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [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]				
Nature of other property plant and equipment others	temporary sheds	temporary sheds		temporary sheds
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	3,78,18,404		
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				3,15,850
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				3,15,850
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		3,88,55,649
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		3,88,55,649
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	77,03,031		0
Retirements, property, plant and equipment	0	0		

Total disposals and retirements, property, plant and equipment	0	77,03,031		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	3,01,15,373		3,91,71,499
Property, plant and equipment at end of period	6,67,02,543	6,67,02,543	3,65,87,170	6,60,36,179

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

..(32)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]	
	Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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]		
Nature of other property plant and equipment others	temporary sheds	
Reconciliation of changes in property, plant and equipment [Abstract]		
Changes in property, plant and equipment [Abstract]		
Depreciation, property, plant and equipment [Abstract]		
Depreciation recognised in profit or loss	1,69,40,568	
Depreciation recognised as part of cost of other assets	0	
Total Depreciation property plant and equipment	1,69,40,568	
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	
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]		
Increase (decrease) through other changes, property, plant and equipment	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	
Disposals and retirements, property, plant and equipment [Abstract]		
Disposals, property, plant and equipment	0	
Total disposals and retirements, property, plant and equipment	0	
Decrease through classified as held for sale, property, plant and equipment	0	
Decrease through loss of control of subsidiary, property, plant and equipment	0	
Total increase (decrease) in property, plant and equipment	1,69,40,568	
Property, plant and equipment at end of period	2,68,64,680	99,24,112

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

..(1)

Unless otherwise specified, all monetary values are in INR

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

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Buildings [Member]		Other building [Member]	
	Owned assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment			Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013
Useful lives or depreciation rates, property, plant and equipment			60 Years	60 Years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Factory equipments [Member]	
	Owned assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment			Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013
Useful lives or depreciation rates, property, plant and equipment			8 - 15 Years	8 - 15 Years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013
Useful lives or depreciation rates, property, plant and equipment	8 - 15 Years	8 - 15 Years	10 Years	10 Years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Motor vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment			Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013
Useful lives or depreciation rates, property, plant and equipment			8 Years	8 Years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2018 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	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013
Useful lives or depreciation rates, property, plant and equipment	5 Years	5 Years	5 Years	5 Years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]		Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment			Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013	Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013
Useful lives or depreciation rates, property, plant and equipment			3 Years	3 Years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019
Disclosure of property, plant and equipment [TextBlock]	Textual information (24) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

Textual information (24)

Disclosure of property, plant and equipment [Text Block]

1. Property, plant and equipment

Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

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

The cost of self-constructed item of property, plant and equipment the cost of materials and direct labour, any other costs directly attributable to bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

The present value of the expected cost for the dismantling and removing of an asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

At present, the company does not make any provision for dismantling or restoration costs given it does not believe there is any such obligations that exists (neither contractual nor constructive).

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

Subsequent expenditure

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Company.

Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in profit or loss as incurred.

Depreciation

Depreciation on fixed assets is provided on Straight Line Method, based on the useful life prescribed in Schedule II of the Companies Act, 2013, on single shift basis, including those purchased under hire purchase agreements.

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

When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives.

The estimates useful lives of items of property, plant and equipment for the period are as follows:

Assets	Management estimate of useful life
Plant and machinery	8 - 15 Years
Furniture and fixtures	10 Years
Office equipment	5 Years
EDP equipment	3 Years
Temporary Sheds	3 Years

Building	60 Years
Vehicles	8 Years
Tipper & Tractors	8 - 15 Years

De-recognition of property, plant and equipment

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the other income in the income statement when the asset is derecognised.

Reassessment of residual value, useful lives and depreciation methods

Company is using 5% residual value for computing the depreciation rate as per WDV method.

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. Based on technical evaluation the management believes that it estimates of useful live represent the period over which management expects to use these assets

[612100] Notes - Impairment of assets

Unless otherwise specified, all monetary values are in INR

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

[400700] Notes - Investment property

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of investment property [TextBlock]		
Total direct operating expense from investment property	0	0
Rental income from investment property, net of direct operating expense	0	0
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

[400900] Notes - Other intangible assets**Disclosure of additional information about other intangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Computer software [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [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	Intangible assets acquired separately are measured on initial recognition at cost	Intangible assets acquired separately are measured on initial recognition at cost
Useful lives or amortisation rates, other intangible assets	The useful lives of intangible assets are assessed as either finite or indefinite	The useful lives of intangible assets are assessed as either finite or indefinite
Whether other intangible assets are stated at revalued amount	No	No

Disclosure of detailed information about other intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			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	-1,95,241	-2,11,944		
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	-1,95,241	-2,11,944		0
Other intangible assets at end of period	5,58,991	7,54,232	9,66,176	18,36,816

Disclosure of detailed information about other intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	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			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			1,95,241	2,11,944
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			
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			
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		1,95,241	2,11,944
Other intangible assets at end of period	18,36,816	18,36,816	12,77,825	10,82,584

Disclosure of detailed information about other intangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in 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]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2017	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	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-1,95,241	-2,11,944	
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		-1,95,241	-2,11,944	
Other intangible assets at end of period	8,70,640	5,58,991	7,54,232	9,66,176

Disclosure of detailed information about other intangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				1,95,241
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		
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		
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		1,95,241
Other intangible assets at end of period	18,36,816	18,36,816	18,36,816	12,77,825

Disclosure of detailed information about other intangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Computer software [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Changes in Other intangible assets [Abstract]		
Amortisation other intangible assets	2,11,944	
Impairment loss recognised in profit or loss	0	
Reversal of impairment loss recognised in profit or loss	0	
Impairment loss recognised in other comprehensive income, other intangible assets	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]		
Increase (decrease) through other changes	0	
Total increase (decrease) through transfers and other changes, Other intangible assets	0	
Disposals and retirements, other intangible assets [Abstract]		
Disposals	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	2,11,944	
Other intangible assets at end of period	10,82,584	8,70,640

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of other intangible assets [TextBlock]	Textual information (25) [See below]	
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

Textual information (25)

Disclosure of other intangible assets [Text Block]

1. Intangible assets

Initial recognition of intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.

The useful lives of intangible assets are assessed as either finite or indefinite.

Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period with the effect of any change in the estimate being accounted for on a prospective basis. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible with finite lives is recognised in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.

Gains or losses arising from derecognition 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.

A summary of policies applied to the Company's intangible assets is as follows:

Intangible Assets	Useful life	Amortisation method used	Internally generated or acquired
Computer Software	Definite (5 years)	Straight-line basis	Acquired

[401000] Notes - Biological assets other than bearer plants

Unless otherwise specified, all monetary values are in INR

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

[611100] Notes - Financial instruments

Disclosure of financial assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Corporate loans [Member]	
	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
Categories of financial assets [Axis]	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	185,63,54,960	705,84,12,229	2,60,08,887	162,74,84,575
Financial assets, at fair value	185,63,54,960	705,84,12,229	2,60,08,887	162,74,84,575

Disclosure of financial assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Trade receivables [Member]		Financial assets at fair value, class [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	183,03,46,073	543,09,27,654	25,36,51,276	257,71,49,708
Financial assets, at fair value	183,03,46,073	543,09,27,654	25,36,51,276	257,71,49,708
Description of other financial assets at fair value class				

Disclosure of financial assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Equity investments [Member]		Other financial assets at fair value class [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	19,04,24,000	225,60,53,276	6,32,27,276	32,10,96,432
Financial assets, at fair value	19,04,24,000	225,60,53,276	6,32,27,276	32,10,96,432
Description of other financial assets at fair value class				

Disclosure of financial assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]		Other financial assets at fair value class 2 [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	2,78,39,373	13,90,04,185	3,24,94,391	17,99,67,170
Financial assets, at fair value	2,78,39,373	13,90,04,185	3,24,94,391	17,99,67,170
Description of other financial assets at fair value class	Cash and cash equivalents	Cash and cash equivalents	Balance with bank	Balance with bank

Disclosure of financial assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at fair value class 3 [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	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	28,93,512	21,25,077
Financial assets, at fair value	28,93,512	21,25,077
Description of other financial assets at fair value class	Other financial assets	Other financial assets

Disclosure of financial liabilities [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial liabilities [Axis]	Financial liabilities at fair value, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities at fair value through profit or loss, category [Member]		Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	2,294,35,99,011	1,980,76,52,284	2,294,35,99,011	1,980,76,52,284
Financial liabilities, at fair value	2,294,35,99,011	1,980,76,52,284	2,294,35,99,011	1,980,76,52,284

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial instruments [TextBlock]		
Disclosure of financial assets [TextBlock]		
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]		
Disclosure of financial liabilities [Abstract]		
Income, expense, gains or losses of financial instruments [Abstract]		
Gains (losses) on financial instruments [Abstract]		
Total gains (losses) on financial assets at fair value through profit or loss	0	0
Total gains (losses) on financial liabilities at fair value through profit or loss	0	0
Gain (loss) arising from derecognition of financial assets measured at amortised cost [Abstract]		
Net gain (loss) arising from derecognition of financial assets measured at amortised cost	0	0
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		

[611300] Notes - Regulatory deferral accounts

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of regulatory deferral accounts [TextBlock]		
Total regulatory deferral account debit balances	0	0
Total regulatory deferral account credit balances	0	0
Total net movement in regulatory deferral account balances related to profit or loss	0	0
Total net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	0	0
Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0

[400400] Notes - Non-current investments**Details of non-current investments [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	_NoncurrentInvestment_4	_NoncurrentInvestment_5	_NoncurrentInvestment_6	_NoncurrentInvestment_7
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Investments in government or trust securities	Investment in public sector equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Other investments	Trade investments	Trade investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Unquoted	Unquoted
Non-current investments	(A) 19,04,24,000	7,48,002	30,64,82,850	185,01,81,700
Name of body corporate in whom investment has been made	Textual information (26) [See below]	National Saving Certificates	Mokama-Munger Highway Ltd, North-Bihar Highway Ltd, Patna Bakhtiyarpur Tollway Ltd	Equity Shares of C&C Projects Ltd, C&C Realtors Ltd, C&C Tolls Ltd, C&C Western UP Expressway Ltd, C&C (Oman) LLC
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Footnotes

(A) The Investments of the company has been valued based on the following methods: Asset Based Valuation Method: An Asset Based Valuation is a type of valuation that focuses on company's net asset value (NAV), or the fair value (FV). In this particular method, the equity value of the company is derived or estimated by subtracting the fair value of liabilities from the assets. The value of the assets and liabilities is done on Fair Value method basis. Balance Sheet Method: Balance Sheet Method is a type of Equity Valuation method. This method utilizes the equity component of the balance sheet to derive the value of a company. The equity component comprises of the Shareholders fund and Reserve and Surplus. The algebraic summation of these components depicts the Net Asset Value (NAV) of the company. Discounted Cash Flow Method Discounted cash flow (DCF) is a valuation method used to estimate the attractiveness of an investment opportunity. This method analyses the future free cash flow projections and discounts them, using a required annual rate, to arrive at present value estimates. A present value estimate is then used to evaluate the potential for investment. Out of the above the best method as per the data available with the company has been taken by the professionals and includes only NAV as per balance sheet method. Further, weightage has been assigned to the methods adopted according to suitability, company structure and status of the company to arrive at a value. In Note 3 the following investments have been further revalued as per the events occurred after the balance sheet date: 1. C&C Oman LLC- The said entity is one of the subsidiary company wherein C&C has a 70% stake and is the operating entity for the projects allocated in Oman, it was found that there are major contingent liabilities at site which were not forming part of the balance sheet, further the projects of Oman have been terminated by the employer due to no progress at site owing to the critical financial crunch being faced by C&C and high mounted liabilities prior to CIRP. Even after persuasion and continuous efforts for more than 2 years the projects were terminated and therefore considering the liabilities at site and all the invoices already discounted by the previous management of C&C and thus no significant receivable, it is estimated that no amount would be received from C&C Oman LLC. 2. C&C Myanmar Road Constructions Limited:- Similar to the case of Oman, C&C has a wholly owned subsidiary in Myanmar for execution of Myanmar project, however high outstanding at site and various recoveries from the employer for the already taken advance by C&C prior to CIRP, it was difficult to maintain any working capital cycle which ultimately led to stoppage of work. Further the said project after more than 3 years continuous efforts was terminated by the employer. Considering the various liabilities incurred at site which were not recognised in the books of accounts. It is estimated that no amount would be received from Myanmar from the subsidiary. 3. Mokama-Munger Highway Ltd. and North Bihar Highway Ltd. investment have been reported under current period at cost. Market value of these company share are INR 41,472.5 lacs as on valuation date. Please note that the RP is in continuous efforts to revive the above projects to the extent feasible/possible and also ensure that all the receivables are paid to C&C. However considering the high amount of pre CIRP liabilities at site and also considering the cross border transactions, we have taken a conservative approach and made provision of the stake in the books of accounts

Details of non-current investments [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	NoncurrentInvestment 8 01/04/2017 to 31/03/2018	NoncurrentInvestment 9 01/04/2017 to 31/03/2018
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [Line items]		
Type of non-current investments	Investment in other Indian companies equity instruments	Other non-current investments
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted
Non-current investments	5,00,00,000	4,86,40,724
Name of body corporate in whom investment has been made	BSC-C&C JV Nepal Pvt. Ltd	(A) C&C Maynmar Road Constructions Co Ltd
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0

Footnotes

(A) Share Application Money pending Allotment

Unless otherwise specified, all monetary values are in INR

Disclosure of notes on non-current investments explanatory [TextBlock]	31/03/2019	31/03/2018
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	19,04,24,000	225,60,53,276
Aggregate provision for diminution in value of non-current investments	-206,56,28,303	0

Textual information (26)

Name of body corporate in whom investment has been made

National Saving Certificates, Mokama-Munger Highway Ltd, North-Bihar Highway Ltd, Patna Bakhtiyarpur Tollway Ltd, Equity Shares of C&C Projects Ltd, C&C Realtors Ltd, C&C Tolls Ltd, C&C Western UP Expressway Ltd, C&C (Oman) LLC , C&C Maynmar Road Constructions Co Ltd, BSC-C&C JV Nepal Pvt. Ltd

[400500] Notes - Current investments

Unless otherwise specified, all monetary values are in INR

	31/03/2019	31/03/2018
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	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 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	-132,77,48,243	283,00,54,720
Net cash flows from (used in) operating activities	-132,77,48,243	283,00,54,720
Net cash flows from (used in) investing activities, continuing operations	97,02,66,620	3,93,24,806
Net cash flows from (used in) investing activities	97,02,66,620	3,93,24,806
Net cash flows from (used in) financing activities, continuing operations	24,63,16,811	-295,38,96,230
Net cash flows from (used in) financing activities	24,63,16,811	-295,38,96,230

[400100] Notes - Equity share capital

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Member]		Shareholder 1 [Member]	
Name of shareholder [Axis]	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			ORIENTAL STRUCTURAL ENGINEERS PRIVATE LIMITED	ORIENTAL STRUCTURAL ENGINEERS PRIVATE LIMITED
CIN of shareholder			U74210DL1971PTC005680	U74210DL1971PTC005680
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 16,28,273	[shares] 16,28,273
Percentage of shareholding in company			6.40%	6.40%

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]		
	Shareholder 2 [Member]		Shareholder 3 [Member]
Name of shareholder [Axis]	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019
Type of share	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
Name of shareholder	Rajbir Singh	Rajbir Singh	Manbhupin Singh Atwal
Permanent account number of shareholder	AAUPS2176H	AAUPS2176H	AAWPA8803F
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 13,67,208	[shares] 13,67,208	[shares] 12,88,888
Percentage of shareholding in company	5.37%	5.37%	5.07%

Disclosure of classes of equity share capital [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity
Number of shares authorised	[shares] 8,00,00,000	[shares] 8,00,00,000		[shares] 8,00,00,000
Value of shares authorised	80,00,00,000	80,00,00,000		80,00,00,000
Number of shares issued	[shares] 2,54,45,265	[shares] 2,54,45,265		[shares] 2,54,45,265
Value of shares issued	25,44,52,650	25,44,52,650		25,44,52,650
Number of shares subscribed and fully paid	[shares] 2,54,45,265	[shares] 2,54,45,265		[shares] 2,54,45,265
Value of shares subscribed and fully paid	25,44,52,650	25,44,52,650		25,44,52,650
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] 2,54,45,265	[shares] 2,54,45,265		[shares] 2,54,45,265
Total value of shares subscribed	25,44,52,650	25,44,52,650		25,44,52,650
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 2,54,45,265	[shares] 2,54,45,265		[shares] 2,54,45,265
Value of shares called	25,44,52,650	25,44,52,650		25,44,52,650
Value of shares paid-up	25,44,52,650	25,44,52,650		25,44,52,650
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 as rights	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[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]				
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] 2,54,45,265	[shares] 2,54,45,265	[shares] 2,54,45,265	[shares] 2,54,45,265
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of rights issue during period	0	0		0
Amount of other issues during period	0	0		0
Decrease in equity share capital during period [Abstract]				
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	25,44,52,650	25,44,52,650	25,44,52,650	25,44,52,650
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[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]				
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 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] 8,00,00,000	
Value of shares authorised	80,00,00,000	
Number of shares issued	[shares] 2,54,45,265	
Value of shares issued	25,44,52,650	
Number of shares subscribed and fully paid	[shares] 2,54,45,265	
Value of shares subscribed and fully paid	25,44,52,650	
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] 2,54,45,265	
Total value of shares subscribed	25,44,52,650	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 2,54,45,265	
Value of shares called	25,44,52,650	
Value of shares paid-up	25,44,52,650	
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 as rights	[shares] 0	
Number of other issues of shares	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
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] 2,54,45,265	[shares] 2,54,45,265
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of rights issue during period	0	
Amount of other issues during period	0	
Decrease in equity share capital during period [Abstract]		
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	25,44,52,650	25,44,52,650
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Type of share	Equity	

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of shareholders of company	0	0
Number of allottees in case of preferential allotment	0	0
Whether reduction in capital done during year	No	No
Percentage of capital reduction to capital prior to reduction	0.00%	0.00%
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

[400300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Borrowings [Member]		Term loans [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	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	319,37,07,704	0	129,95,12,606
Nature of security [Abstract]				
Nature of security				

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Term loans from others [Member]		Rupee term loans from others [Member]	Working capital loans from banks [Member]
	Secured borrowings [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	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	129,95,12,606	129,95,12,606	179,41,37,131
Nature of security [Abstract]				
Nature of security			Textual information (27) [See below]	Textual information (28) [See below]

Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Other loans and advances [Member]		Loans taken for property, plant and equipment [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	10,00,57,967	0	6,18,35,070
Nature of security [Abstract]				
Nature of security				

Classification of borrowings [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	Loans taken for other property, plant and equipment [Member]	Other loans and advances, others [Member]	Borrowings [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]	Secured borrowings [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]	Secured borrowings [Member]	
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	6,18,35,070	3,82,22,897	1,852,47,97,572	607,84,95,622
Nature of security [Abstract]				
Nature of security	Textual information (29) [See below]	Funded Interest Term Loan		

Classification of borrowings [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Borrowings [Member]		Term loans [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	-137,37,23,749	508,50,03,090	512,43,69,985
Nature of security [Abstract]				
Nature of security				

Classification of borrowings [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Term loans from others [Member]		Rupee term loans from others [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	508,50,03,090	512,43,69,985	508,50,03,090	512,43,69,985
Nature of security [Abstract]				
Nature of security			Secured by hypothecation of specific Assets and personal Guarantees of Promoter Director	Textual information (30) [See below]

Classification of borrowings [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Working capital loans from banks [Member]		Loans and advances from related parties [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	510,09,27,880	71,48,17,909	710,69,67,622	0
Nature of security [Abstract]				
Nature of security	Textual information (31) [See below]	Textual information (32) [See below]		

Classification of borrowings [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Loans and advances from related parties [Member]		Loans and advances from others [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	Unsecured borrowings [Member]
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	Unsecured borrowings [Member]
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	-138,16,38,297	710,69,67,622	(A) -138,16,38,297
Nature of security [Abstract]				
Nature of security			Textual information (33) [See below]	

Footnotes

(A) Amount clubbed under "Other Financial Liabilities"

Classification of borrowings [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	123,18,98,980	23,93,07,728	0	79,14,548
Nature of security [Abstract]				
Nature of security				

Classification of borrowings [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Loans taken for property, plant and equipment [Member]		Loans taken for other property, plant and equipment [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	14,16,18,881	2,14,17,522	14,16,18,881	2,14,17,522
Nature of security [Abstract]				
Nature of security			Secured by hypothecation of specific Assets and personal Guarantees of Promoter Director.	Textual information (34) [See below]

Classification of borrowings [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]		
Classification of borrowings [Axis]	Other loans and advances, others [Member]		
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2018
Borrowings notes [Abstract]			
Details of borrowings [Abstract]			
Details of borrowings [Line items]			
Borrowings	109,02,80,099	21,78,90,206	79,14,548
Nature of security [Abstract]			
Nature of security	Textual information (35) [See below]	Funded Interest Term Loan	

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (36) [See below]	Textual information (37) [See below]

Textual information (27)

Nature of security

It is in relation to the above amount accepted as claims for various banks under the CIRP period, the bifurcation of the above mentioned amount in Principal, interest and penal on bank wise basis is presented hereunder. Further the said amount is also classified into various facilities wherein: CC- Cash Credit, WCTL,- Working Capital Term Loan, TL: Term Loan, FITL: Fixed Interest Term Loan, Fund Based: Loan: Term Loan/WCTL based on the purpose of disbursement.

Textual information (28)

Nature of security

It is in relation to the above amount accepted as claims for various banks under the CIRP period, the bifurcation of the above mentioned amount in Principal, interest and penal on bank wise basis is presented hereunder. Further the said amount is also classified into various facilities wherein: CC- Cash Credit, WCTL,- Working Capital Term Loan, TL: Term Loan, FITL: Fixed Interest Term Loan, Fund Based: Loan: Term Loan/WCTL based on the purpose of disbursement.

Textual information (29)

Nature of security

It is in relation to the above amount accepted as claims for various banks under the CIRP period, the bifurcation of the above mentioned amount in Principal, interest and penal on bank wise basis is presented hereunder. Further the said amount is also classified into various facilities wherein: CC- Cash Credit, WCTL,- Working Capital Term Loan, TL: Term Loan, FITL: Fixed Interest Term Loan, Fund Based: Loan: Term Loan/WCTL based on the purpose of disbursement.

Textual information (30)

Nature of security

It is in relation to the above amount accepted as claims for various banks under the CIRP period, the bifurcation of the above mentioned amount in Principal, interest and penal on bank wise basis is presented hereunder. Further the said amount is also classified into various facilities wherein: CC- Cash Credit, WCTL,- Working Capital Term Loan, TL: Term Loan, FITL: Fixed Interest Term Loan, Fund Based: Loan: Term Loan/WCTL based on the purpose of disbursement.

Textual information (31)

Nature of security

Working Capital Loan & Demand Loan are secured as follows:- (a) First charge ranking pari passu by way of hypothecation and/or pledge of current assets both present and future namely finished goods, raw materials, work-in progress, consumable stores and spares, book debts, bills receivable, etc and; (b) Second pari-passu charge by way of mortgage of all immovable assets, properties as per the details given in Schedule XI and hypothecation of moveable fixed assets both present and future of the Borrower except specifically charged assets in favour of aforesaid CDR Lenders; (c) The above security shall be shared on pari passu basis with Non-CDR Lenders i.e., DBS Bank Limited , Standard Chartered Bank of pre-restructuring Working Capital Consortium alongwith on similar condition as agreed earlier

Textual information (32)

Nature of security

It is in relation to the above amount accepted as claims for various banks under the CIRP period, the bifurcation of the above mentioned amount in Principal, interest and penal on bank wise basis is presented hereunder. Further the said amount is also classified into various facilities wherein: CC- Cash Credit, WCTL,- Working Capital Term Loan, TL: Term Loan, FITL: Fixed Interest Term Loan, Fund Based: Loan: Term Loan/WCTL based on the purpose of disbursement.

Textual information (33)

Nature of security

Working Capital Loan & Demand Loan are secured as follows:- (a) First charge ranking pari passu by way of hypothecation and/or pledge of current assets both present and future namely finished goods, raw materials, work-in progress, consumable stores and spares, book debts, bills receivable, etc and; (b) Second pari-passu charge by way of mortgage of all immovable assets, properties as per the details given in Schedule XI and hypothecation of moveable fixed assets both present and future of the Borrower except specifically charged assets in favour of aforesaid CDR Lenders; (c) The above security shall be shared on pari passu basis with Non-CDR Lenders i.e., DBS Bank Limited , Standard Chartered Bank of pre-restructuring Working Capital Consortium alongwith on similar condition as agreed earlier

Textual information (34)

Nature of security

It is in relation to the above amount accepted as claims for various banks under the CIRP period, the bifurcation of the above mentioned amount in Principal, interest and penal on bank wise basis is presented hereunder. Further the said amount is also classified into various facilities wherein: CC- Cash Credit, WCTL,- Working Capital Term Loan, TL: Term Loan, FITL: Fixed Interest Term Loan, Fund Based: Loan: Term Loan/WCTL based on the purpose of disbursement.

Textual information (35)

Nature of security

It is in relation to the above amount accepted as claims for various banks under the CIRP period, the bifurcation of the above mentioned amount in Principal, interest and penal on bank wise basis is presented hereunder. Further the said amount is also classified into various facilities wherein: CC- Cash Credit, WCTL,- Working Capital Term Loan, TL: Term Loan, FITL: Fixed Interest Term Loan, Fund Based: Loan: Term Loan/WCTL based on the purpose of disbursement.

Textual information (36)

Disclosure of notes on borrowings explanatory [Text Block]

It is in relation to the above amount accepted as claims for various banks under the CIRP period, the bifurcation of the above mentioned amount in Principal, interest and penal on bank wise basis is presented hereunder. Further the said amount is also classified into various facilities wherein: CC- Cash Credit, WCTL,- Working Capital Term Loan, TL: Term Loan, FITL: Fixed Interest Term Loan, Fund Based: Loan: Term Loan/WCTL based on the purpose of disbursement.

Details of Securities of Secured Term Loans from Banks & Others under CDR Scheme including Principal overdue amount and interest and penal interest as per claimed file by bank and financial institution.

A.
FOR TL: IN FAVOUR OF SBP, SBH, L&T Infra, Bajaj and SREI

For WCTL: IN FAVOUR OF SBI, SBP, SBH, ICICI, Axis, IDBI, OBC, Central Bank, IndusInd:

FOR FITL: IN FAVOUR OF SBI, SBP, SBH, ICICI, Axis, IDBI, OBC, Central Bank, IndusInd, L&T Infra and SREI:

a. First charge ranking pari passu by way of mortgage on immovable property bearing Plot No. 70, Sector-32, Gurgaon, Haryana admeasuring 2167.90 Sq. Meters and hypothecation of moveable, fixed assets both present and future of Comapney except specifically charged assets;

b. Second charge ranking pari passu by way of hypothecation and/or pledge of current assets both present and future namely finished goods, raw materials, work-in-progress, consumable stores and spares, book debts, bills receivable etc.

B.
Additional Security

In addition to the aforesaid securities on the Facilities, all the CDR Lenders shall be secured further by following additional collateral securities and shall have First charge ranking pari passu:

a. Pledge of entire unencumbered shares of the Borrower held by promoters and promoter group which shall include following persons and companies:

i.

Mr. Gurjeet Singh Johar
(Chairman)

ii.	Mr. Charanbir Singh Sethi (Managing Director)
iii.	Mr. Rajbir Singh (Whole time Director)
iv.	Mr. Amrit Pal Singh Chadha (Whole time Director)
v.	Mr. Sanjay Gupta (Whole time Director)
vi.	M/s S J Leasing & Investment Private Limited, a company registered under the Companies Act, 1956 and having its registered office at 11 Club Drive, MG Road, Ghittorni, New Delhi-110030;
vii.	M/s Bags Registry Services Private Limited, a company registered under the Companies Act, 1956 and having its registered office at 74, Hemkunt Colony, Opposite Nehru Place, New Delhi-110019;

b. It is acknowledged that the 10% shares of the Promoters held in Company were pledged in favour of the Lenders including some Non-CDR Lenders i.e., DBS Bank Limited, Standard Chartered Bank who had sanctioned working capital facility prior to Cut-off Date. Consequent upon the CDR Package, proportionate share of the Non- CDR Lenders i.e Barclays Bank, DBS Bank Limited, Standard Chartered Bank in the security of pledge of Promoter s share shall be protected in proportion of their liability towards Working Capital Facility

AND

balance amount of security shall be shared among the CDR Lenders in proportion to their liability towards the Working Capital Facility;

c. Pledge of all encumbered shares held by Company, Promoters and Promoter Group which shall become unencumbered in future of all the Special Purpose Vehicles (SPVs) namely (i) C&C Projects Limited (no. of shares 56304422), (ii) C&C Realtors Limited (No. of Shares 125817254), (iii) North Bihar Highways Limited (No. of Shares 1363700) , (iv) Mokama Munger Highways Limited (No. of Shares 563940), (v) Patna Bakhtiyarpur Tollways Limited (No.of Shares 785859), (vi) C&C Western UP Expressway Limited (No. of Shares 25500) and shares of other SPVs namely C&C Towers Limited & BSC C&C Kurali Toll Road Limited.

d. The Promoter shall provide additional security by way of mortgage of unencumbered immovable properties having valuation equivalent Rs. 30.00 Cr. as collateral only to CDR Lenders.

C.
Creation of Additional Security:

If, at any time during the subsistence of this Agreement, CDR Lenders are of the opinion that the security provided by the Borrower has become inadequate to cover the balance of the Loans then outstanding, then, on CDR Lenders/Monitoring Committee advising the Borrower to that effect, the Borrower shall provide and furnish to CDR Lenders/Monitoring Committee, to their satisfaction such additional security as may be acceptable to CDR Lenders/Monitoring Agency to cover such deficiency

D.
Acquisition of Additional Immovable Properties

So long as any monies remain due and outstanding to the CDR Lenders, the Borrower undertakes to notify the CDR Lenders/ Monitoring Institution in writing of all its acquisitions of immovable properties and as soon as practicable thereafter to make out a marketable title to the satisfaction of Security Trustee/Monitoring Institution and charge the same in favour of the CDR Lenders by way of first charge in such form and manner as may be decided by the CDR Lenders.

E.
Guarantee

The Borrower shall procure irrevocable and unconditional guarantee(s) of its Promoters and Promoter Group i.e.,

a. Unconditional and irrevocable Personal Guarantees of following Directors as part of Promoter Group,

- i. Mr. Gurjeet Singh Johar (Chairman)
- ii. Mr. Charanbir Singh Sethi (Managing Director)
- iii. Mr. Rajbir Singh (Whole time Director)
- iv. Mr. Amrit Pal Singh Chadha (Whole time Director)
- v. Mr. Sanjay Gupta (Whole time Director)

b. Unconditional and irrevocable Corporate Guarantee of following companies as part of Promoter Group,

- i. M/s S J Leasing & Investment Private Limited and

ii. M/s Bags Registry Services Private Limited

in favour of CDR Lenders and those Non CDR Lenders who give their consent for restructuring on the same terms and conditions as contained in CDR Agreement and other Financing Documents and Security Documents.

Details of Securities of Secured Term Loans for Machinery & Vehicles from Others under Non-CDR Scheme .

Secured by hypothecation of specific Assets and personal Guarantees of Promoter Director.

Working Capital Loan & Demand Loan are secured as follows:-

(a) First charge ranking pari passu by way of hypothecation and/or pledge of current assets both present and future namely finished goods, raw materials, work-in progress, consumable stores and spares, book debts, bills receivable, etc and;

(b) Second pari-passu charge by way of mortgage of all immovable assets, properties as per the details given in Schedule XI and hypothecation of moveable fixed assets both present and future of the Borrower except specifically charged assets in favour of aforesaid CDR Lenders;

(c) The above security shall be shared on pari passu basis with Non-CDR Lenders i.e., DBS Bank Limited , Standard Chartered Bank of pre-restructuring Working Capital Consortium alongwith on similar condition as agreed earlier

The Borrower and CDR Lenders acknowledge that the Non-CDR Lenders i.e, DBS Bank Limited, Standard Chartered Bank have following Existing Security Documents (other than the existing securities referred hereinabove for them) in their favour;

a. Unconditional and irrevocable Personal Guarantees of following Directors as part of Promoter Group,

i. Mr. Gurjeet Singh Johar (Chairman)

ii. Mr. Charanbir Singh Sethi (Managing Director)

iii. Mr. Rajbir Singh (Whole time Director)

iv. Mr. Amrit Pal Singh Chadha (Whole time Director)

v. Mr. Sanjay Gupta (Whole time Director)

b. Unconditional and irrevocable Corporate Guarantee of M/s Case Components Industries Private Limited , a company registered under the Companies act, 1956 and having its registered office at 74, Hemkunt Colony , Nehru Place , New Delhi.

Textual information (37)

Disclosure of notes on borrowings explanatory [Text Block]

It is in relation to the above amount accepted as claims for various banks under the CIRP period, the bifurcation of the above mentioned amount in Principal, interest and penal on bank wise basis is presented hereunder. Further the said amount is also classified into various facilities wherein: CC- Cash Credit, WCTL,- Working Capital Term Loan, TL: Term Loan, FITL: Fixed Interest Term Loan, Fund Based: Loan: Term Loan/WCTL based on the purpose of disbursement.

Details of Securities of Secured Term Loans from Banks & Others under CDR Scheme including Principal overdue amount and interest and penal interest as per claimed file by bank and financial institution.

A.
FOR TL: IN FAVOUR OF SBP, SBH, L&T Infra, Bajaj and SREI

For WCTL: IN FAVOUR OF SBI, SBP, SBH, ICICI, Axis, IDBI, OBC, Central Bank, IndusInd:

FOR FITL: IN FAVOUR OF SBI, SBP, SBH, ICICI, Axis, IDBI, OBC, Central Bank, IndusInd, L&T Infra and SREI:

a. First charge ranking pari passu by way of mortgage on immovable property bearing Plot No. 70, Sector-32, Gurgaon, Haryana admeasuring 2167.90 Sq. Meters and hypothecation of moveable, fixed assets both present and future of Comapney except specifically charged assets;

b. Second charge ranking pari passu by way of hypothecation and/or pledge of current assets both present and future namely finished goods, raw materials, work-in-progress, consumable stores and spares, book debts, bills receivable etc.

B.
Additional Security

In addition to the aforesaid securities on the Facilities, all the CDR Lenders shall be secured further by following additional collateral securities and shall have First charge ranking pari passu:

a. Pledge of entire unencumbered shares of the Borrower held by promoters and promoter group which shall include following persons and companies:

i. Mr. Gurjeet Singh Johar
(Chairman)

ii.	Mr. Charanbir Singh Sethi (Managing Director)
iii.	Mr. Rajbir Singh (Whole time Director)
iv.	Mr. Amrit Pal Singh Chadha (Whole time Director)
v.	Mr. Sanjay Gupta (Whole time Director)
vi.	M/s S J Leasing & Investment Private Limited, a company registered under the Companies Act, 1956 and having its registered office at 11 Club Drive, MG Road, Ghittorni, New Delhi-110030;
vii.	M/s Bags Registry Services Private Limited, a company registered under the Companies Act, 1956 and having its registered office at 74, Hemkunt Colony, Opposite Nehru Place, New Delhi-110019;

b. It is acknowledged that the 10% shares of the Promoters held in Company were pledged in favour of the Lenders including some Non-CDR Lenders i.e., DBS Bank Limited, Standard Chartered Bank who had sanctioned working capital facility prior to Cut-off Date. Consequent upon the CDR Package, proportionate share of the Non- CDR Lenders i.e Barclays Bank, DBS Bank Limited, Standard Chartered Bank in the security of pledge of Promoter s share shall be protected in proportion of their liability towards Working Capital Facility

AND

balance amount of security shall be shared among the CDR Lenders in proportion to their liability towards the Working Capital Facility;

c. Pledge of all encumbered shares held by Company, Promoters and Promoter Group which shall become unencumbered in future of all the Special Purpose Vehicles (SPVs) namely (i) C&C Projects Limited (no. of shares 56304422), (ii) C&C Realtors Limited (No. of Shares 125817254), (iii) North Bihar Highways Limited (No. of Shares 1363700) , (iv) Mokama Munger Highways Limited (No. of Shares 563940), (v) Patna Bakhtiyarpur Tollways Limited (No.of Shares 785859), (vi) C&C Western UP Expressway Limited (No. of Shares 25500) and shares of other SPVs namely C&C Towers Limited & BSC C&C Kurali Toll Road Limited.

d. The Promoter shall provide additional security by way of mortgage of unencumbered immovable properties having valuation equivalent Rs. 30.00 Cr. as collateral only to CDR Lenders.

C.
Creation of Additional Security:

If, at any time during the subsistence of this Agreement, CDR Lenders are of the opinion that the security provided by the Borrower has become inadequate to cover the balance of the Loans then outstanding, then, on CDR Lenders/Monitoring Committee advising the Borrower to that effect, the Borrower shall provide and furnish to CDR Lenders/Monitoring Committee, to their satisfaction such additional security as may be acceptable to CDR Lenders/Monitoring Agency to cover such deficiency

D.
Acquisition of Additional Immovable Properties

So long as any monies remain due and outstanding to the CDR Lenders, the Borrower undertakes to notify the CDR Lenders/ Monitoring Institution in writing of all its acquisitions of immovable properties and as soon as practicable thereafter to make out a marketable title to the satisfaction of Security Trustee/Monitoring Institution and charge the same in favour of the CDR Lenders by way of first charge in such form and manner as may be decided by the CDR Lenders.

E.
Guarantee

The Borrower shall procure irrevocable and unconditional guarantee(s) of its Promoters and Promoter Group i.e.,

a. Unconditional and irrevocable Personal Guarantees of following Directors as part of Promoter Group,

- i. Mr. Gurjeet Singh Johar (Chairman)
- ii. Mr. Charanbir Singh Sethi (Managing Director)
- iii. Mr. Rajbir Singh (Whole time Director)
- iv. Mr. Amrit Pal Singh Chadha (Whole time Director)
- v. Mr. Sanjay Gupta (Whole time Director)

b. Unconditional and irrevocable Corporate Guarantee of following companies as part of Promoter Group,

- i. M/s S J Leasing & Investment Private Limited and

ii. M/s Bags Registry Services Private Limited

in favour of CDR Lenders and those Non CDR Lenders who give their consent for restructuring on the same terms and conditions as contained in CDR Agreement and other Financing Documents and Security Documents.

Details of Securities of Secured Term Loans for Machinery & Vehicles from Others under Non-CDR Scheme .

Secured by hypothecation of specific Assets and personal Guarantees of Promoter Director.

Working Capital Loan & Demand Loan are secured as follows:-

(a) First charge ranking pari passu by way of hypothecation and/or pledge of current assets both present and future namely finished goods, raw materials, work-in progress, consumable stores and spares, book debts, bills receivable, etc and;

(b) Second pari-passu charge by way of mortgage of all immovable assets, properties as per the details given in Schedule XI and hypothecation of moveable fixed assets both present and future of the Borrower except specifically charged assets in favour of aforesaid CDR Lenders;

(c) The above security shall be shared on pari passu basis with Non-CDR Lenders i.e., DBS Bank Limited , Standard Chartered Bank of pre-restructuring Working Capital Consortium alongwith on similar condition as agreed earlier

The Borrower and CDR Lenders acknowledge that the Non-CDR Lenders i.e, DBS Bank Limited, Standard Chartered Bank have following Existing Security Documents (other than the existing securities referred hereinabove for them) in their favour;

a. Unconditional and irrevocable Personal Guarantees of following Directors as part of Promoter Group,

i. Mr. Gurjeet Singh Johar (Chairman)

ii. Mr. Charanbir Singh Sethi (Managing Director)

iii. Mr. Rajbir Singh (Whole time Director)

iv. Mr. Amrit Pal Singh Chadha (Whole time Director)

v. Mr. Sanjay Gupta (Whole time Director)

b. Unconditional and irrevocable Corporate Guarantee of M/s Case Components Industries Private Limited , a company registered under the Companies act,1956 and having its registered office at 74, Hemkunt Colony , Nehru Place , New Delhi.

[612700] Notes - Income taxes

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

..(1)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary difference, unused tax losses and unused tax credits [Member]			Temporary differences [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	0	0		0
Deferred tax liabilities	0	0		0
Net deferred tax liability (assets)	0	0	0	0
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Total increase (decrease) in deferred tax liability (assets)	0	0		0
Deferred tax liability (assets) at end of period	0	0	0	0

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

..(2)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]		Depreciation amortisation 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 temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	0		0	0
Deferred tax liabilities	0		0	0
Net deferred tax liability (assets)	0	0	0	0
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Total increase (decrease) in deferred tax liability (assets)	0		0	0
Deferred tax liability (assets) at end of period	0	0	0	0

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

..(3)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Depreciation amortisation impairment [Member]
	31/03/2017
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]	
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]	
Deferred tax assets and liabilities [Abstract]	
Net deferred tax liability (assets)	0
Reconciliation of changes in deferred tax liability (assets) [Abstract]	
Deferred tax liability (assets) at end of period	0

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of income tax [TextBlock]			
Major components of tax expense (income) [Abstract]			
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]			
Current tax expense (income)	5,51,04,724	6,49,30,776	
Adjustments for current tax of prior periods	3,37,58,861	52,04,283	
Total current tax expense (income) and adjustments for current tax of prior periods	8,88,63,585	7,01,35,059	
Total tax expense (income)	8,88,63,585	7,01,35,059	
Current and deferred tax relating to items charged or credited directly to equity [Abstract]			
Total aggregate current and deferred tax relating to items credited (charged) directly to equity	0	0	
Income tax relating to components of other comprehensive income [Abstract]			
Total aggregated income tax relating to components of other comprehensive income	0	0	
Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0	
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]			
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]			
Deferred tax assets and liabilities [Abstract]			
Deferred tax assets	0	0	
Deferred tax liabilities	0	0	
Net deferred tax liability (assets)	0	0	0
Reconciliation of changes in deferred tax liability (assets) [Abstract]			
Changes in deferred tax liability (assets) [Abstract]			
Total increase (decrease) in deferred tax liability (assets)	0	0	
Deferred tax liability (assets) at end of period	0	0	0
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]			
Accounting profit	-2,336,38,46,459	41,50,43,043	
Tax expense (income) at applicable tax rate	8,88,63,585	7,01,35,059	
Total tax expense (income)	8,88,63,585	7,01,35,059	
Reconciliation of average effective tax rate and applicable tax rate [Abstract]			
Accounting profit	-2,336,38,46,459	41,50,43,043	
Total average effective tax rate	0.00%	0.00%	

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

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No
Assets arising from exploration for and evaluation of mineral resources	0	0
Liabilities arising from exploration for and evaluation of mineral resources	0	0
Income arising from exploration for and evaluation of mineral resources	0	0
Expense arising from exploration for and evaluation of mineral resources	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	0	0

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

Unless otherwise specified, all monetary values are in INR

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

..(1)

Unless otherwise specified, all monetary values are in INR

Other non-current liabilities others [Axis]	_OtherNoncurrentLiabilitiesOther_33	_OtherNoncurrentLiabilitiesOther_34
	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 liabilities [Abstract]		
Other non-current liabilities others	79,73,02,132	171,54,32,013
Other non-current liabilities others [Abstract]		
Other non-current liabilities others [Line items]		
Description of other non-current liabilities others	Advance from employers	Advance from employers
Other non-current liabilities others	79,73,02,132	171,54,32,013

Other non-current financial assets, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of other non-current financial assets others [Axis]	OtherNonCurrentFinancialAssetsOther_10	OtherNonCurrentFinancialAssetsOther_11
	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	28,72,655	20,25,088
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Bank FDR due after 12 Months	Bank FDR due after 12 Months
Other non-current financial assets, others	28,72,655	20,25,088

Other current financial liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current financial liabilities, others [Axis]	OtherCurrentFinancialLiabilitiesOther_35	OtherCurrentFinancialLiabilitiesOther_36	OtherCurrentFinancialLiabilitiesOther_37	Other
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	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	54,01,71,960	214,41,01,197	1,69,66,238	
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Current Maturity of Advances from Employers	Overdue Principle of Secured loans of Bank and others	Interest Payable on Advances from Employers (Contractees)	Current
Other current financial liabilities, others	54,01,71,960	214,41,01,197	1,69,66,238	

Details of advances [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]
Classification of advances [Axis]	Capital advances [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]
	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]	
Disclosure of notes on advances [Abstract]	
Disclosure of advances [Abstract]	
Disclosure of advances [Line items]	
Advances	9,54,50,000
Details of advance due by directors other officers or others [Abstract]	
Advance due by directors	0
Advance due by other officers	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]	
Total advance due by firms or companies in which any director is partner or director	0

Disclosure of breakup of provisions [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	2,13,95,721	9,07,65,044	91,05,864	2,13,08,705
Provision leave encashment	32,54,506	1,68,17,274	54,67,567	45,21,064
Total provisions for employee benefits	2,46,50,227	10,75,82,318	1,45,73,431	2,58,29,769
CSR expenditure provision	0	0	0	0
Total provisions	2,46,50,227	10,75,82,318	1,45,73,431	2,58,29,769

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Classification based on current non-current [Member]		Non-current [Member]	
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	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	356,53,10,512	543,09,27,654	72,00,00,000	198,59,43,972
Allowance for bad and doubtful debts	173,49,64,438	0	(A) 57,19,67,274	0
Total trade receivables	183,03,46,074	543,09,27,654	14,80,32,726	198,59,43,972
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
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Footnotes

(A) Provision for diminution in value of Claims(Liability)

Subclassification of trade receivables [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]	
	Unsecured considered good [Member]	
	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	284,53,10,512	344,49,83,682
Allowance for bad and doubtful debts	(A) 116,29,97,164	0
Total trade receivables	168,23,13,348	344,49,83,682
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
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]		
Total trade receivables due by firms or companies in which any director is partner or director	0	0

Footnotes

(A) Provision for diminution in value of Debtors (Liability)

Other current assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	_OtherCurrentAssetsOther_17	_OtherCurrentAssetsOther_18	_OtherCurrentAssetsOther_19	_OtherCurrentAssetsOther_20
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	88,66,88,162	8,68,648	197,64,45,274	111,47,79,540
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Retention Money Receivable from employers	Prepaid Expenses	Creditor Debit Balances & advances to Contractors and others	Balance with Joint Ventures
Other current assets, others	88,66,88,162	8,68,648	197,64,45,274	111,47,79,540

Other current assets others [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	_OtherCurrentAssetsOther_21	_OtherCurrentAssetsOther_22	_OtherCurrentAssetsOther_23	_OtherCurrentAssetsOther_24
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	48,24,85,146	27,18,32,590	3,12,89,339	-385,70,58,349
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Misc. Current Assets	Unbilled Revenue (Due from Customers)	Balance with Revenue Authority	Provision for diminution in value of Other Current Assets(Liability)
Other current assets, others	48,24,85,146	27,18,32,590	3,12,89,339	-385,70,58,349

Other current assets others [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	OtherCurrentAssetsOther_25	OtherCurrentAssetsOther_26	OtherCurrentAssetsOther_27	OtherCurrentAssetsOther_28
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	125,47,26,747	3,70,10,492	176,66,87,260	0
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Retention Money Receivable from employers	Prepaid Expenses	Creditor Debit Balances & advances to Contractors and others	Balance with Joint Ventures
Other current assets, others	125,47,26,747	3,70,10,492	176,66,87,260	0

Other current assets others [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	OtherCurrentAssetsOther_29	OtherCurrentAssetsOther_30	OtherCurrentAssetsOther_31	OtherCurrentAssetsOther_32
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	23,49,83,434	114,54,65,126	48,18,92,475	22,90,07,623
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Misc. Current Assets	Unbilled Revenue (Due from Customers)	Balance with Revenue Authority	Other Amount Recoverable From Related Parties
Other current assets, others	23,49,83,434	114,54,65,126	48,18,92,475	22,90,07,623

Details of loans [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	Security deposits [Member]		Security deposits [Member]	Loans given other related parties [Member]
Classification of loans [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	Unsecured considered good [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	Unsecured considered good [Member]
	31/03/2019	31/03/2018	31/03/2018	31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	6,74,97,830	6,96,16,435	5,57,363	132,69,13,653
Allowance for bad and doubtful loans	(A) 6,74,97,830	0	0	(B) 130,09,04,766
Total loans	0	6,96,16,435	5,57,363	2,60,08,887
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
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Footnotes

(A) Provision for diminution in value Security Deposit(Liability)

(B) Provision for diminution in value of Loan from Related Party(Liability)

Details of loans [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]
Classification of loans [Axis]	Loans given other related parties [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]
	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	155,73,10,777
Allowance for bad and doubtful loans	0
Total loans	155,73,10,777
Details of loans due by directors, other officers or others [Abstract]	
Loans due by directors	0
Loans due by other officers	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]	
Total loans due by firms or companies in which any director is partner or director	0

Other non-current assets, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other non-current assets, others [Axis]	OtherNoncurrentAssetsOther_12	OtherNoncurrentAssetsOther_13	OtherNoncurrentAssetsOther_14	OtherNoncurrentAssetsOther_15
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	540,86,94,481	-471,91,85,943	12,99,02,493	637,24,83,352
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Unbilled Revenue (Claims Inventory)	Provision for diminution in value of Unbilled Revenue(Liability)	Advance Tax (Net of Provisions)	Unbilled Revenue (Claims Inventory)
Other non-current assets, others	540,86,94,481	-471,91,85,943	12,99,02,493	637,24,83,352

Other non-current assets, others [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Other non-current assets, others [Axis]	OtherNoncurrentAssetsOther_16
	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	41,12,40,323
Other non-current assets, others [Abstract]	
Other non-current assets, others [Line items]	
Description of other non-current assets, others	Advance Tax (Net of Provisions)
Other non-current assets, others	41,12,40,323

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company inventories [Member]		Raw materials [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	50,10,509	184,56,35,270	47,47,029	166,80,60,028
Goods in transit	0	46,22,896	0	46,22,896
Mode of valuation			Inventory has been valued as per valuer. Two valuer were appointed by RP. The value to inventory has been taken average of value given by the valuer after inspection of physical inventory as on date.	Inventory has been valued as per valuer. Two valuer were appointed by RP. The value to inventory has been taken average of value given by the valuer after inspection of physical inventory as on date.

Classification of inventories [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Stores and spares [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	2,63,480	17,75,75,242
Mode of valuation		Inventory has been valued as per valuer. Two valuer were appointed by RP. The value to inventory has been taken average of value given by the valuer after inspection of physical inventory as on date.

Other current liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current liabilities, others [Axis]	_OtherCurrentLiabilitiesOther_39	_OtherCurrentLiabilitiesOther_40	_OtherCurrentLiabilitiesOther_41	_OtherCurrentLiabilitiesOther_42
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	17,28,12,588	60,19,000	22,18,05,261	23,79,33,110
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Salaries, Wages & Other Balances of employees	Payable to Related Parties	Salaries, Wages & Other Balances of employees	Sundry Debtors' Credit Balances
Other current liabilities, others	17,28,12,588	60,19,000	22,18,05,261	23,79,33,110

Other current liabilities, others [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Other current liabilities, others [Axis]	_OtherCurrentLiabilitiesOther_43	_OtherCurrentLiabilitiesOther_44	_OtherCurrentLiabilitiesOther_45	_OtherCurrentLiabilitiesOther_46
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	52,97,893	64,29,25,707	1,25,364	82,96,748
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Credit Balances of banks due to reconciliation	Balances Due to Joint Ventures	Unclaimed Dividends	Payable to Related Parties
Other current liabilities, others	52,97,893	64,29,25,707	1,25,364	82,96,748

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Total dividend receivable	0	0
Interest income accrued	20,857	99,989
Total other non-current financial assets	28,93,512	21,25,077
Advances, non-current	0	9,54,50,000
Total other non-current assets	81,94,11,031	687,91,73,675
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	2,78,39,373	13,10,48,351
Total balance with banks	2,78,39,373	13,10,48,351
Cash on hand	0	79,55,834
Total cash and cash equivalents	2,78,39,373	13,90,04,185
Bank balance other than cash and cash equivalents	3,24,94,391	17,99,67,170
Total cash and bank balances	6,03,33,764	31,89,71,355
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 assets	90,73,30,350	514,97,73,157
Total other non-current liabilities	79,73,02,132	171,54,32,013
Current maturities of long-term debt	0	138,16,38,297
Interest accrued on borrowings	0	304,74,21,396
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	54,01,71,960	815,33,20,382
Total other advance	0	0
Total deposits refundable current	0	0
Taxes payable other tax	25,30,37,206	31,25,49,690
Accrued expenses payable	6,67,84,297	14,90,90,911
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	31,98,21,503	46,16,40,601
Total proposed equity dividend	0	0
Total proposed preference dividend	0	0
Total proposed dividend	0	0
Total other current liabilities	49,86,53,091	157,80,24,684

[401200] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of additional balance sheet notes explanatory [TextBlock]			
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Claims against company not acknowledged as debt	493,69,39,986	144,23,86,000	
Guarantees	141,88,28,000	355,42,62,000	
Other money for which company is contingently liable	(A) 208,74,07,000	(B) 27,84,57,000	
Total contingent liabilities	844,31,74,986	527,51,05,000	
Classification of commitments [Abstract]			
Total commitments	0	0	
Total contingent liabilities and commitments	844,31,74,986	527,51,05,000	
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	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Details of share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	0.00%	0.00%	
Value of share capital held by foreign company	0	0	
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%	
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0	
Details of shareholding pattern of promoters and public [Abstract]			
Total number of shareholders promoters and public	0	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	0	
Deductions in equity share warrants during period	0	0	
Total changes in equity share warrants during period	0	0	
Equity share warrants at end of period	0	0	0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	0	0	
Equity share warrants for others	0	0	
Total equity share warrants	0	0	0
Details of share application money received and paid [Abstract]			
Share application money received during year	0	0	
Share application money paid during year	0	0	
Amount of share application money received back during year	0	0	
Amount of share application money repaid returned back during year	0	0	
Number of person share application money paid during year	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	
Disclosure of whether all assets and liabilities are registered with company	Yes	Yes	
Details regarding cost records and cost audit[Abstract]			

Details regarding cost records [Abstract]			
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	Yes	Yes	
If yes, Central Excise Tariff Act, heading in which product/ service is covered under cost records	Construction Services	Construction Services	
Details regarding cost audit [Abstract]			
Whether audit of cost records of company has been mandated under Rules specified in SN 1	Yes	Yes	
If yes, Central Excise Tariff Act, heading in which product/ service is covered under cost audit	Construction Services	Construction Services	
Net worth of company	2,241,37,48,249	146,95,44,360	
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	189,88,21,451	185,01,81,700	
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	213,33,28,165	687,93,98,681	
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	

Footnotes

(A) Tax Liabilities, Demands raised by EPF Department towards damage charges u/s 14B, Demand raised by Sales-tax Departments (Amount Deposited 45.13 Lacs & Bank Guarantee given 22.92 Lacs), Demand raised by Service-tax Departments

(B) Tax Liabilities, Demands raised by EPF Department towards damage charges u/s 14B, Demand raised by Sales-tax Departments (Amount Deposited 45.13 Lacs & Bank Guarantee given 22.92 Lacs), Demand raised by Service-tax Departments

[611800] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019
Disclosure of revenue [TextBlock]	Textual information (38) [See below]

Textual information (38)

Disclosure of revenue [Text Block]

1. Revenue recognition

The Company has adopted the new accounting standard Ind AS 115 as at April 1st 2018 and accordingly has reviewed its sales contracts for determining the principles for recognizing revenue in accordance with the new standard. Some of the sales contracts contain various performance obligations and management exercises judgement to determine timing of revenue recognition, i.e., over time or a point in time. The effect on adoption of Ind AS 115 was insignificant

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. The following specific recognition criteria must also be met before revenue is recognized:

Contract revenue (construction contracts)

Revenue from long term construction contracts is recognized on the percentage of completion method as mentioned in Indian accounting standard (Ind AS) 11 Construction Contracts notified under the Companies (Indian Accounting standards) Rules, 2015. Percentage of completion is determined on the basis of survey of work performed. Where the total cost of a contract, based on technical and other estimates is expected to exceed the corresponding contract value, such expected loss is provided for. The effect of any adjustment arising from revisions to estimates is included in the statement of profit and loss of the period in which the revisions are made.

Price escalation and other claims and /or variation in the contract work are included in contract revenue only when:

Negotiations have reached at an advanced stage (which is evidenced on receipt of favourable Dispute Resolution Board (DRB) order/ first level of arbitration as per respective arbitration contract clauses, acceptance by customers, other probable assessments, etc.) such that it is probable that customer will accept the claim; and

The amount that is probable will be accepted by the customer can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Revenue from the sale of goods is recognized when the goods are delivered and titles have passed, at which all the following conditions are satisfied;

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

Interest income

For all debt instruments measured either at amortised cost (e.g. fixed deposit placed with the bank) or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses. Interest income is included in finance income in the statement of profit and loss.

Consultancy Income

Consultancy income is recognised as per the terms of the agreement on the basis of services rendered.

Dividends

Dividend income is recognised in the statement of profit and loss on the date which the Company's right to receive the payment is established, which is generally when shareholders approve the dividend.

[612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	Yes	Yes
Revenue from construction contracts	425,08,36,797	903,47,68,446
Methods used to determine construction contract revenue recognised	Textual information (39) [See below]	Textual information (40) [See below]
Methods used to determine stage of completion of construction in progress	Percentage of completion is determined on the basis of survey of work performed	Percentage of completion is determined on the basis of survey of work performed
Costs incurred and recognised profits (less recognised losses)	4,086,68,99,509	3,661,60,62,712
Advances received for contracts in progress	133,74,74,092	327,86,25,267
Retention for contracts in progress	88,66,88,162	125,47,26,747
Gross amount due from customers for contract work as Assets	94,22,79,652	751,79,48,478
Gross amount due to customers for contract work as liability	0	0
Progress billings	0	0

Textual information (39)**Methods used to determine construction contract revenue recognised**

Revenue from long term construction contracts is recognized on the percentage of completion method as mentioned in Indian accounting standard (Ind AS) 11 Construction Contracts notified under the Companies (Indian Accounting standards) Rules, 2015

Textual information (40)**Methods used to determine construction contract revenue recognised**

Revenue from long term construction contracts is recognized on the percentage of completion method as mentioned in Indian accounting standard (Ind AS) 11 Construction Contracts notified under the Companies (Indian Accounting standards) Rules, 2015

[612600] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of employee benefits [TextBlock]	Textual information (41) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

Textual information (41)

Disclosure of employee benefits [Text Block]

1. Employment benefits

Short-term employees benefits

Short-term employee benefits are the benefits which expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related services. These benefits include salaries, wages, allowances, bonuses and performance incentives. Short-term employee benefits are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

Post-employment benefit plans

Post-employment benefit plans are classified as either defined contribution plans or defined benefit plans, depending on the economic substance of the plan as derived from its principal terms and conditions.

(a)

Defined contribution plans

Company makes contribution to a Provident Fund. The obligation of Company is limited to the amount contributed and it has no further neither contractual nor any constructive obligation.

Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in the statement of Profit and Loss when they are due.

(b)

Defined benefit plans

Company operates a defined benefit gratuity plan. Every employee who has completed five years or more of service at the time of resignation are eligible for gratuity. This plan is unfunded gratuity policy.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in the current and prior periods, discounting that amount and deducting the fair value of any plan assets.

The calculation of defined benefit obligations is performed annually by a qualified actuary using the projected unit credit method (PUCM).

Re-measurements of the net defined benefit liability, which comprise actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognised immediately in OCI. The Company determines the net interest expense (income) on the net defined benefit liability (asset) for the period by applying the discount rate used to measure the defined benefit obligation at the beginning of the annual period to the then-net defined benefit liability (asset), taking into account any changes in the net defined benefit liability (asset) during the period as a result of contributions and benefit payments. Net interest expense and other expenses related to defined benefit plans are recognised in statement of Profit and Loss.

Other long-term employee benefits

The Company provides long-term paid absences (e.g. long-service leave). This benefit is treated as other long-term employee benefit.

The Company's net obligation in respect of long-term employee benefits is the amount of future benefit that employees have earned in return for their service in the current and prior periods.

The calculation of defined benefit obligations is performed annually by a qualified actuary using the projected unit credit method (PUCM).

The measurement of these benefits follows that of post-employment defined benefits except that re-measurements comprises actuarial gain and losses are not recognised in other comprehensive income. It is recognized in the statement of profit and loss

[612800] Notes - Borrowing costs

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of borrowing costs [TextBlock]	Textual information (42) [See below]	
Whether any borrowing costs has been capitalised during the year	No	No
Borrowing costs [Abstract]		
Borrowing costs capitalised	0	0
Total borrowing costs incurred	0	0
Interest costs [Abstract]		
Interest costs capitalised	0	0
Interest expense	0	0
Total interest costs incurred	0	0
Capitalisation rate of borrowing costs eligible for capitalisation	0.00%	0.00%

Textual information (42)**Disclosure of borrowing costs [Text Block]**

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs

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

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

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	KeyManagerialPersonnelsAndDirector_96	KeyManagerialPersonnelsAndDirector_97	KeyManagerialPersonnelsAndDirector_98	KeyMana
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	AMRIT PAL SINGH CHADHA	GURJEET SINGH JOHAR	RAJBIR SINGH	CHARANB
Director identification number of key managerial personnel or director	00065139	00070530	00186632	00187032
Date of birth of key managerial personnel or director	08/01/1963	13/06/1949	20/09/1956	20/09/1958
Designation of key managerial personnel or director	Whole Time Director	Whole Time Director	Whole Time Director	Managing I
Qualification of key managerial personnel or director	B Com	CA	B.A	B.com
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0	
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				

Gross salary to key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	0	0	0

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(2)

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	KeyManagerialPersonnelsAndDirector_100
	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	SANJAY GUPTA
Director identification number of key managerial personnel or director	00221247
Date of birth of key managerial personnel or director	14/05/1959
Designation of key managerial personnel or director	Whole Time Director
Qualification of key managerial personnel or director	B.Tech Civil
Shares held by key managerial personnel or director	[shares] 0
Key managerial personnel or director remuneration [Abstract]	
Gross salary to key managerial personnel or director [Abstract]	
Gross salary to key managerial personnel or director	0
Total key managerial personnel or director remuneration	0

[612200] Notes - Leases

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of leases [TextBlock]	Textual information (43) [See below]	
Whether company has entered into any lease agreement	No	No
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Total contingent rents recognised as expense	0	0
Total lease and sublease payments recognised as expense	0	0
Disclosure of finance lease and operating lease by lessor [TextBlock]		
Total contingent rents recognised as income	0	0
Whether any operating lease has been converted to financial lease or vice-versa	No	No

Textual information (43)

Disclosure of leases [Text Block]

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.

Company as a lessee

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.

Finance leases are capitalised at the commencement of the lease at the inception date fair value of the leased property or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant 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 over the useful life of the asset. However, if there is no reasonable certainty that the company will obtain ownership by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating lease payments are recognised as an expense in the statement of Profit and Loss on a straight-line Method.

Company as a lessor

Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

Leases are classified as finance leases when substantially all of the risks and rewards of ownership transfer from the Company to the lessee. Amounts due from lessees under finance leases are recorded as receivables at the Company's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease

[612300] Notes - Transactions involving legal form of lease

Unless otherwise specified, all monetary values are in INR

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

[612900] Notes - Insurance contracts

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No
Disclosure of amounts arising from insurance contracts [TextBlock]		
Deferred acquisition costs arising from insurance contracts	0	0
Total liabilities under insurance contracts and reinsurance contracts issued	0	0
Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	0	0
Liabilities under insurance contracts and reinsurance contracts issued at end of period	0	0
Total increase (decrease) in deferred acquisition costs arising from insurance contracts	0	0
Deferred acquisition costs arising from insurance contracts at end of period	0	0
Total increase (decrease) in reinsurance assets	0	0
Reinsurance assets at end of period	0	0

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

Unless otherwise specified, all monetary values are in INR

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

[500100] Notes - Subclassification and notes on income and expenses**Miscellaneous other operating revenues [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Miscellaneous other operating revenues [Axis]	MiscellaneousOtherOperatingRevenue_47	MiscellaneousOtherOperatingRevenue_48
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	16,62,26,278	13,08,67,065
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues [LineItems]		
Description of miscellaneous other operating revenues	Income from hire of Plant and Equipments	Income from hire of Plant and Equipments
Miscellaneous other operating revenues	16,62,26,278	13,08,67,065

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	540,37,07,734	930,20,30,524
Other operating revenues	16,62,26,278	13,08,67,065
Other operating revenues	16,62,26,278	13,08,67,065
Total revenue from operations other than finance company	556,99,34,012	943,28,97,589
Disclosure of revenue from operations for finance company [Abstract]		
Total revenue from operations finance company	0	0
Total revenue from operations	556,99,34,012	943,28,97,589
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	(A) 16,62,26,278	(B) 13,08,67,065
Total other operating revenues	16,62,26,278	13,08,67,065
Total other operating revenues	16,62,26,278	13,08,67,065
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	(A) 16,62,26,278	(B) 13,08,67,065
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Total interest income on current investments	0	0
Interest income on non-current investments [Abstract]		
Interest on fixed deposits, non-current investments	2,33,23,562	78,09,229
Total interest income on non-current investments	2,33,23,562	78,09,229
Total interest income	2,33,23,562	78,09,229
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Total net gain/loss on sale of investments	0	0
Rental income on investment property [Abstract]		
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Total net gain/loss on foreign currency fluctuations treated as other income	0	0
Miscellaneous other non-operating income	(C) 25,07,34,316	(D) 6,13,42,219
Total other non-operating income	25,07,34,316	6,13,42,219
Total other income	27,40,57,878	6,91,51,448
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Total interest expense non-current loans	0	0
Interest expense current loans [Abstract]		
Total interest expense current loans	0	0
Interest expense borrowings	826,88,79,345	146,13,49,897
Other interest charges	(E) 1,97,84,154	(F) 3,83,66,413
Total interest expense	828,86,63,499	149,97,16,310
Total finance costs	828,86,63,499	149,97,16,310
Employee benefit expense [Abstract]		
Salaries and wages	15,41,56,147	51,30,56,929
Managerial remuneration [Abstract]		

Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
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	27,77,707	1,36,19,467
Total contribution to provident and other funds	27,77,707	1,36,19,467
Employee share based payment [Abstract]		
Total employee share based payment	0	0
Leave encashment expenses	17,38,046	-7,82,555
Gratuity	0	3,03,73,568
Staff welfare expense	1,56,31,793	6,44,38,816
Total employee benefit expense	17,43,03,693	62,07,06,225
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	14,12,14,307	32,18,85,359
Total depreciation, depletion and amortisation expense	14,12,14,307	32,18,85,359
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	16,08,40,385	43,29,40,831
Power and fuel	0	0
Rent	1,09,82,804	3,17,98,809
Repairs to building	1,41,285	10,85,341
Repairs to machinery	88,60,668	10,87,68,578
Insurance	83,98,841	2,63,80,580
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	18,35,471	4,44,72,200
Total rates and taxes excluding taxes on income	18,35,471	4,44,72,200
Electricity expenses	86,42,336	1,83,08,619
Telephone postage	16,15,423	56,25,442
Printing stationery	14,28,294	42,76,997
Travelling conveyance	74,98,686	1,61,46,327
Legal professional charges	12,60,38,027	7,71,20,045
Vehicle running expenses	48,59,459	1,84,55,653
Safety security expenses	74,53,849	2,81,26,856
Directors sitting fees	0	0
Guarantee commission	2,09,30,054	10,91,06,959
Cost repairs maintenance other assets	35,68,957	3,82,14,902
Cost transportation [Abstract]		
Total cost transportation	0	0
Impairment loss on financial assets [Abstract]		
Total impairment loss on financial assets	0	0
Impairment loss on non financial assets [Abstract]		
Total impairment loss on non-financial assets	0	0
Net provisions charged [Abstract]		
Total net provisions charged	0	0
Discount issue shares debentures written off [Abstract]		
Total discount issue shares debentures written off	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	10,31,30,651
Contract cost [Abstract]		
Hire charges assets contracts	1,10,35,143	14,02,54,772
Overhead costs apportioned contracts [Abstract]		
Total overhead costs apportioned contracts	0	0
Total contract cost	1,10,35,143	14,02,54,772
Payments to auditor [Abstract]		
Payment for audit services	14,41,315	31,05,500
Payment for other services	5,62,500	5,15,250
Payment for reimbursement of expenses	42,641	1,19,987
Total payments to auditor	20,46,456	37,40,737
Payments to cost auditor [Abstract]		
Total payments to cost auditor	0	0
CSR expenditure	0	0
Miscellaneous expenses	1,718,38,10,872	410,96,33,483
Total other expenses	1,756,99,87,010	531,75,87,782

Current tax [Abstract]		
Current tax pertaining to previous years	3,37,58,861	52,04,283
Current tax pertaining to current year	5,51,04,724	6,49,30,776
Total current tax	8,88,63,585	7,01,35,059

Footnotes

- (A) Income from hire of Plant and Equipments
- (B) Income from hire of Plant and Equipments
- (C) Profit From Joint Venture, Miscellaneous Income
- (D) Miscellaneous Income
- (E) Interest on late payment of taxes
- (F) Loan Proccesing Charges, Interest on late payment of taxes

[613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	2,78,39,373	13,90,04,185	22,35,20,889
Cash and cash equivalents	2,78,39,373	13,90,04,185	
Total income taxes paid (refund)	0	0	

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

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Additional information on profit and loss account explanatory [TextBlock]		
Net write-downs (reversals of write-downs) of inventories	0	0
Net write-downs (reversals of write-downs) of property, plant and equipment	0	0
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	0	0
Net gains (losses) on disposals of non-current assets	0	0
Net gains (losses) on disposals of property, plant and equipment	0	0
Net gains (losses) on disposals of investment properties	0	0
Net gains (losses) on disposals of investments	0	0
Net gains (losses) on litigation settlements	0	0
Net gains (losses) on change in fair value of derivatives	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	0	0
Total aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Total aggregated income tax relating to components of other comprehensive income	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Exceptional items before tax	0	76,00,87,075
Total exceptional items	0	76,00,87,075
Details of nature of exceptional items	NA	Exceptional Items
Total revenue arising from exchanges of goods or services	0	0
Total domestic turnover goods, gross	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	427,42,54,726	930,18,09,714
Export revenue services	112,94,53,008	2,20,810
Total revenue from sale of services	540,37,07,734	930,20,30,524
Gross value of transaction with related parties	468,35,14,719	38,81,75,834
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

[613300] Notes - Operating segments

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

[610700] Notes - Business combinations

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]	Textual information (44) [See below]	
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]	Textual information (45) [See below]	
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]	Textual information (46) [See below]	
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

Textual information (44)

Disclosure of subsidiaries [Text Block]

C & C Constructions Limited (Company) (CIN-L45201DL1996PLC080401)

has been in the Corporate Insolvency Resolution Process (CIRP) in terms of the provisions of the Insolvency & Bankruptcy Code, 2016 (IBC) vide order dated 14.02.2019 passed by the Hon ble National Company Law Tribunal (NCLT), Special Bench, New Delhi. Vide an order dated 7th

October 2022, the Company has been in Liquidation and Mr. Navneet Kumar Gupta was appointed Liquidator.

As per sections 17 & 34 of IBC: the powers of the board of directors or the partners of the corporate debtor, as the case may be, shall stand suspended and be exercised by the interim resolution professional (which includes Resolution professional; &

On the appointment of a liquidator under this section, all powers of the board of directors, key managerial personnel and the partners of the corporate debtor, as the case may be, shall cease to have effect and shall be vested in the liquidator.

Accordingly, during the CIRP, even though the executive directors of the Corporate Debtor still remain Directors and their names appear on the MCA website, the board & all its committees are suspended as per the above provisions of IBC and the directors cease to exist as per liquidation order of honorable NCLT

Accordingly, this Corporate Governance Report (CGR) currently discloses names of Executive Directors of C&C Constructions Ltd. under details of Board of Directors and Members of Committees as their names continue to appear on the MCA data.

Since the Company has been under CIRP since 14

th

February 2019 and is now under Liquidation since 7

th

October 2022, no Board/Committee Meetings have been held from the financial year 2019-2020 onwards. Further, the composition of the Board and Committees is not in compliance with the provisions, all Independent Directors have resigned. All provisions relating to Independent Directors cannot be complied with.

All the executive Directors are disqualified as per the provisions of section 164(2)(a) of the Companies Act 2013, w.e.f. October 30, 2021, due to non-filing of financial statements and annual returns for a continuous period of three financial years in some of the companies in which they are directors since the financial year 2018-19 as appearing from the Master data on MCA portal and the disqualification will continue till October 30, 2026.

Section 238 of the Insolvency & Bankruptcy Code, 2016 states that the provisions of the Code shall have an effect, notwithstanding anything inconsistent therewith contained in any other law for the time being in force or any instrument having effect by virtue of any such law. Consequently, compliance in respect of such provisions of the SEBI LODR and other SEBI regulations which are directly or indirectly in conflict with the provisions of the Insolvency Code, have not been done.

Further, as the Company is undergoing the process of Liquidation under the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016, certain provisions of SEBI (LODR) Regulations, 2015 - specifically regulation(s) 17, 18, 19, 20 & 21 of SEBI (LODR) Regulations, 2015 are not applicable during CIRP of a listed entity. As per section 28 of IBC read with section 238 of IBC having non obstante clause, the related part transactions have to be approved by Committee of Creditors, accordingly, same was complied as and when required, if there was such transaction. And accordingly, in the annexure relating to RPT Not Applicable is selected.

The RP (LIQUIDATOR WEF 7TH OCT 2022) has made best efforts to prepare financial statements and submit the same in time but the same couldn't happen mainly due to the following reasons which were beyond the control of the RP (LIQUIDATOR WEF 7TH OCT 2022):

Non-Cooperation from the suspended directors of the Corporate Debtor

Discovery of transactions objectionable under the Code and finding of the same

Severe financial distress, leading to arrears of employee salary, protest, non-cooperation and shutdown of the Corporate Office of the Corporate Debtor due to non-payment of their salaries.

Late submission/non-submission of audited financials by the associate entities/joint ventures of the Corporate Debtor

Limited cooperation from the existing auditors due to non-payment of their past dues

Complete lockdown by the Hon'ble Government of India due to spread of Novel Covid-19 on multiple occasions

Shut down of ERP server and other practical difficulties including electricity connection loss due to non-payment of dues, etc.

SFIO investigation being carried on during the process for period prior to commencement of insolvency

The details on Promoters loans and guarantees cannot be provided as reliable information is not available.

All company policies available on the corporate website have been adopted prior to initiation of CIRP to the extent relevant and practical in the given situation

Due to all practical difficulties and non-compliances in place and exemptions available due to the initiation of CIRP & then the company going into liquidation, no secretarial compliance report has been obtained.

The Company does not have a Company Secretary and hence under Signatory Details, detail of the Liquidator has been provided in the category of CEO taking reference of MCA General Circular No. 04/2020.

Textual information (45)

Disclosure of associates [Text Block]

C & C Constructions Limited (Company) (CIN-L45201DL1996PLC080401)

has been in the Corporate Insolvency Resolution Process (CIRP) in terms of the provisions of the Insolvency & Bankruptcy Code, 2016 (IBC) vide order dated 14.02.2019 passed by the Hon ble National Company Law Tribunal (NCLT), Special Bench, New Delhi. Vide an order dated 7th

October 2022, the Company has been in Liquidation and Mr. Navneet Kumar Gupta was appointed Liquidator.

As per sections 17 & 34 of IBC: the powers of the board of directors or the partners of the corporate debtor, as the case may be, shall stand suspended and be exercised by the interim resolution professional (which includes Resolution professional; &

On the appointment of a liquidator under this section, all powers of the board of directors, key managerial personnel and the partners of the corporate debtor, as the case may be, shall cease to have effect and shall be vested in the liquidator.

Accordingly, during the CIRP, even though the executive directors of the Corporate Debtor still remain Directors and their names appear on the MCA website, the board & all its committees are suspended as per the above provisions of IBC and the directors cease to exist as per liquidation order of honorable NCLT

Accordingly, this Corporate Governance Report (CGR) currently discloses names of Executive Directors of C&C Constructions Ltd. under details of Board of Directors and Members of Committees as their names continue to appear on the MCA data.

Since the Company has been under CIRP since 14

th

February 2019 and is now under Liquidation since 7

th

October 2022, no Board/Committee Meetings have been held from the financial year 2019-2020 onwards. Further, the composition of the Board and Committees is not in compliance with the provisions, all Independent Directors have resigned. All provisions relating to Independent Directors cannot be complied with.

All the executive Directors are disqualified as per the provisions of section 164(2)(a) of the Companies Act 2013, w.e.f. October 30, 2021, due to non-filing of financial statements and annual returns for a continuous period of three financial years in some of the companies in which they are directors since the financial year 2018-19 as appearing from the Master data on MCA portal and the disqualification will continue till October 30, 2026.

Section 238 of the Insolvency & Bankruptcy Code, 2016 states that the provisions of the Code shall have an effect, notwithstanding anything inconsistent therewith contained in any other law for the time being in force or any instrument having effect by virtue of any such law. Consequently, compliance in respect of such provisions of the SEBI LODR and other SEBI regulations which are directly or indirectly in conflict with the provisions of the Insolvency Code, have not been done.

Further, as the Company is undergoing the process of Liquidation under the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016, certain provisions of SEBI (LODR) Regulations, 2015 - specifically regulation(s) 17, 18, 19, 20 & 21 of SEBI (LODR) Regulations, 2015 are not applicable during CIRP of a listed entity. As per section 28 of IBC read with section 238 of IBC having non obstante clause, the related part transactions have to be approved by Committee of Creditors, accordingly, same was complied as and when required, if there was such transaction. And accordingly, in the annexure relating to RPT Not Applicable is selected.

The RP (LIQUIDATOR WEF 7TH OCT 2022) has made best efforts to prepare financial statements and submit the same in time but the same couldn't happen mainly due to the following reasons which were beyond the control of the RP (LIQUIDATOR WEF 7TH OCT 2022):

Non-Cooperation from the suspended directors of the Corporate Debtor

Discovery of transactions objectionable under the Code and finding of the same

Severe financial distress, leading to arrears of employee salary, protest, non-cooperation and shutdown of the Corporate Office of the Corporate Debtor due to non-payment of their salaries.

Late submission/non-submission of audited financials by the associate entities/joint ventures of the Corporate Debtor

Limited cooperation from the existing auditors due to non-payment of their past dues

Complete lockdown by the Hon'ble Government of India due to spread of Novel Covid-19 on multiple occasions

Shut down of ERP server and other practical difficulties including electricity connection loss due to non-payment of dues, etc.

SFIO investigation being carried on during the process for period prior to commencement of insolvency

The details on Promoters' loans and guarantees cannot be provided as reliable information is not available.

All company policies available on the corporate website have been adopted prior to initiation of CIRP to the extent relevant and practical in the given situation.

Due to all practical difficulties and non-compliances in place and exemptions available due to the initiation of CIRP & then the company going into liquidation, no secretarial compliance report has been obtained.

The Company does not have a Company Secretary and hence under Signatory Details, detail of the Liquidator has been provided in the category of CEO taking reference of MCA General Circular No. 04/2020.

Textual information (46)

Disclosure of joint ventures [Text Block]

C & C Constructions Limited (Company) (CIN-L45201DL1996PLC080401)

has been in the Corporate Insolvency Resolution Process (CIRP) in terms of the provisions of the Insolvency & Bankruptcy Code, 2016 (IBC) vide order dated 14.02.2019 passed by the Hon ble National Company Law Tribunal (NCLT), Special Bench, New Delhi. Vide an order dated 7th

October 2022, the Company has been in Liquidation and Mr. Navneet Kumar Gupta was appointed Liquidator.

As per sections 17 & 34 of IBC: the powers of the board of directors or the partners of the corporate debtor, as the case may be, shall stand suspended and be exercised by the interim resolution professional (which includes Resolution professional; &

On the appointment of a liquidator under this section, all powers of the board of directors, key managerial personnel and the partners of the corporate debtor, as the case may be, shall cease to have effect and shall be vested in the liquidator.

Accordingly, during the CIRP, even though the executive directors of the Corporate Debtor still remain Directors and their names appear on the MCA website, the board & all its committees are suspended as per the above provisions of IBC and the directors cease to exist as per liquidation order of honorable NCLT

Accordingly, this Corporate Governance Report (CGR) currently discloses names of Executive Directors of C&C Constructions Ltd. under details of Board of Directors and Members of Committees as their names continue to appear on the MCA data.

Since the Company has been under CIRP since 14

th

February 2019 and is now under Liquidation since 7

th

October 2022, no Board/Committee Meetings have been held from the financial year 2019-2020 onwards. Further, the composition of the Board and Committees is not in compliance with the provisions, all Independent Directors have resigned. All provisions relating to Independent Directors cannot be complied with.

All the executive Directors are disqualified as per the provisions of section 164(2)(a) of the Companies Act 2013, w.e.f. October 30, 2021, due to non-filing of financial statements and annual returns for a continuous period of three financial years in some of the companies in which they are directors since the financial year 2018-19 as appearing from the Master data on MCA portal and the disqualification will continue till October 30, 2026.

Section 238 of the Insolvency & Bankruptcy Code, 2016 states that the provisions of the Code shall have an effect, notwithstanding anything inconsistent therewith contained in any other law for the time being in force or any instrument having effect by virtue of any such law. Consequently, compliance in respect of such provisions of the SEBI LODR and other SEBI regulations which are directly or indirectly in conflict with the provisions of the Insolvency Code, have not been done.

Further, as the Company is undergoing the process of Liquidation under the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016, certain provisions of SEBI (LODR) Regulations, 2015 - specifically regulation(s) 17, 18, 19, 20 & 21 of SEBI (LODR) Regulations, 2015 are not applicable during CIRP of a listed entity. As per section 28 of IBC read with section 238 of IBC having non obstante clause, the related part transactions have to be approved by Committee of Creditors, accordingly, same was complied as and when required, if there was such transaction. And accordingly, in the annexure relating to RPT Not Applicable is selected.

The RP (LIQUIDATOR WEF 7TH OCT 2022) has made best efforts to prepare financial statements and submit the same in time but the same couldn't happen mainly due to the following reasons which were beyond the control of the RP (LIQUIDATOR WEF 7TH OCT 2022):

Non-Cooperation from the suspended directors of the Corporate Debtor

Discovery of transactions objectionable under the Code and finding of the same

Severe financial distress, leading to arrears of employee salary, protest, non-cooperation and shutdown of the Corporate Office of the Corporate Debtor due to non-payment of their salaries.

Late submission/non-submission of audited financials by the associate entities/joint ventures of the Corporate Debtor

Limited cooperation from the existing auditors due to non-payment of their past dues

Complete lockdown by the Hon'ble Government of India due to spread of Novel Covid-19 on multiple occasions

Shut down of ERP server and other practical difficulties including electricity connection loss due to non-payment of dues, etc.

SFIO investigation being carried on during the process for period prior to commencement of insolvency

The details on Promoters' loans and guarantees cannot be provided as reliable information is not available.

All company policies available on the corporate website have been adopted prior to initiation of CIRP to the extent relevant and practical in the given situation.

Due to all practical difficulties and non-compliances in place and exemptions available due to the initiation of CIRP & then the company going into liquidation, no secretarial compliance report has been obtained.

The Company does not have a Company Secretary and hence under Signatory Details, detail of the Liquidator has been provided in the category of CEO taking reference of MCA General Circular No. 04/2020.

[611400] Notes - Separate financial statements

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019
Disclosure of separate financial statements [TextBlock]	
Disclosure of subsidiaries [TextBlock]	Textual information (47) [See below]
Disclosure of joint ventures [TextBlock]	Textual information (48) [See below]
Disclosure of associates [TextBlock]	Textual information (49) [See below]

Textual information (47)

Disclosure of subsidiaries [Text Block]

C & C Constructions Limited (Company) (CIN-L45201DL1996PLC080401)

has been in the Corporate Insolvency Resolution Process (CIRP) in terms of the provisions of the Insolvency & Bankruptcy Code, 2016 (IBC) vide order dated 14.02.2019 passed by the Hon ble National Company Law Tribunal (NCLT), Special Bench, New Delhi. Vide an order dated 7th

October 2022, the Company has been in Liquidation and Mr. Navneet Kumar Gupta was appointed Liquidator.

As per sections 17 & 34 of IBC: the powers of the board of directors or the partners of the corporate debtor, as the case may be, shall stand suspended and be exercised by the interim resolution professional (which includes Resolution professional; &

On the appointment of a liquidator under this section, all powers of the board of directors, key managerial personnel and the partners of the corporate debtor, as the case may be, shall cease to have effect and shall be vested in the liquidator.

Accordingly, during the CIRP, even though the executive directors of the Corporate Debtor still remain Directors and their names appear on the MCA website, the board & all its committees are suspended as per the above provisions of IBC and the directors cease to exist as per liquidation order of honorable NCLT

Accordingly, this Corporate Governance Report (CGR) currently discloses names of Executive Directors of C&C Constructions Ltd. under details of Board of Directors and Members of Committees as their names continue to appear on the MCA data.

Since the Company has been under CIRP since 14

th

February 2019 and is now under Liquidation since 7

th

October 2022, no Board/Committee Meetings have been held from the financial year 2019-2020 onwards. Further, the composition of the Board and Committees is not in compliance with the provisions, all Independent Directors have resigned. All provisions relating to Independent Directors cannot be complied with.

All the executive Directors are disqualified as per the provisions of section 164(2)(a) of the Companies Act 2013, w.e.f. October 30, 2021, due to non-filing of financial statements and annual returns for a continuous period of three financial years in some of the companies in which they are directors since the financial year 2018-19 as appearing from the Master data on MCA portal and the disqualification will continue till October 30, 2026.

Section 238 of the Insolvency & Bankruptcy Code, 2016 states that the provisions of the Code shall have an effect, notwithstanding anything inconsistent therewith contained in any other law for the time being in force or any instrument having effect by virtue of any such law. Consequently, compliance in respect of such provisions of the SEBI LODR and other SEBI regulations which are directly or indirectly in conflict with the provisions of the Insolvency Code, have not been done.

Further, as the Company is undergoing the process of Liquidation under the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016, certain provisions of SEBI (LODR) Regulations, 2015 - specifically regulation(s) 17, 18, 19, 20 & 21 of SEBI (LODR) Regulations, 2015 are not applicable during CIRP of a listed entity. As per section 28 of IBC read with section 238 of IBC having non obstante clause, the related part transactions have to be approved by Committee of Creditors, accordingly, same was complied as and when required, if there was such transaction. And accordingly, in the annexure relating to RPT Not Applicable is selected.

The RP (LIQUIDATOR WEF 7TH OCT 2022) has made best efforts to prepare financial statements and submit the same in time but the same couldn't happen mainly due to the following reasons which were beyond the control of the RP (LIQUIDATOR WEF 7TH OCT 2022):

Non-Cooperation from the suspended directors of the Corporate Debtor

Discovery of transactions objectionable under the Code and finding of the same

Severe financial distress, leading to arrears of employee salary, protest, non-cooperation and shutdown of the Corporate Office of the Corporate Debtor due to non-payment of their salaries.

Late submission/non-submission of audited financials by the associate entities/joint ventures of the Corporate Debtor

Limited cooperation from the existing auditors due to non-payment of their past dues

Complete lockdown by the Hon'ble Government of India due to spread of Novel Covid-19 on multiple occasions

Shut down of ERP server and other practical difficulties including electricity connection loss due to non-payment of dues, etc.

SFIO investigation being carried on during the process for period prior to commencement of insolvency

The details on Promoters loans and guarantees cannot be provided as reliable information is not available.

All company policies available on the corporate website have been adopted prior to initiation of CIRP to the extent relevant and practical in the given situation

Due to all practical difficulties and non-compliances in place and exemptions available due to the initiation of CIRP & then the company going into liquidation, no secretarial compliance report has been obtained.

The Company does not have a Company Secretary and hence under Signatory Details, detail of the Liquidator has been provided in the category of CEO taking reference of MCA General Circular No. 04/2020.

Textual information (48)

Disclosure of joint ventures [Text Block]

C & C Constructions Limited (Company) (CIN-L45201DL1996PLC080401)

has been in the Corporate Insolvency Resolution Process (CIRP) in terms of the provisions of the Insolvency & Bankruptcy Code, 2016 (IBC) vide order dated 14.02.2019 passed by the Hon ble National Company Law Tribunal (NCLT), Special Bench, New Delhi. Vide an order dated 7th

October 2022, the Company has been in Liquidation and Mr. Navneet Kumar Gupta was appointed Liquidator.

As per sections 17 & 34 of IBC: the powers of the board of directors or the partners of the corporate debtor, as the case may be, shall stand suspended and be exercised by the interim resolution professional (which includes Resolution professional; &

On the appointment of a liquidator under this section, all powers of the board of directors, key managerial personnel and the partners of the corporate debtor, as the case may be, shall cease to have effect and shall be vested in the liquidator.

Accordingly, during the CIRP, even though the executive directors of the Corporate Debtor still remain Directors and their names appear on the MCA website, the board & all its committees are suspended as per the above provisions of IBC and the directors cease to exist as per liquidation order of honorable NCLT

Accordingly, this Corporate Governance Report (CGR) currently discloses names of Executive Directors of C&C Constructions Ltd. under details of Board of Directors and Members of Committees as their names continue to appear on the MCA data.

Since the Company has been under CIRP since 14

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February 2019 and is now under Liquidation since 7

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October 2022, no Board/Committee Meetings have been held from the financial year 2019-2020 onwards. Further, the composition of the Board and Committees is not in compliance with the provisions, all Independent Directors have resigned. All provisions relating to Independent Directors cannot be complied with.

All the executive Directors are disqualified as per the provisions of section 164(2)(a) of the Companies Act 2013, w.e.f. October 30, 2021, due to non-filing of financial statements and annual returns for a continuous period of three financial years in some of the companies in which they are directors since the financial year 2018-19 as appearing from the Master data on MCA portal and the disqualification will continue till October 30, 2026.

Section 238 of the Insolvency & Bankruptcy Code, 2016 states that the provisions of the Code shall have an effect, notwithstanding anything inconsistent therewith contained in any other law for the time being in force or any instrument having effect by virtue of any such law. Consequently, compliance in respect of such provisions of the SEBI LODR and other SEBI regulations which are directly or indirectly in conflict with the provisions of the Insolvency Code, have not been done.

Further, as the Company is undergoing the process of Liquidation under the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016, certain provisions of SEBI (LODR) Regulations, 2015 - specifically regulation(s) 17, 18, 19, 20 & 21 of SEBI (LODR) Regulations, 2015 are not applicable during CIRP of a listed entity. As per section 28 of IBC read with section 238 of IBC having non obstante clause, the related part transactions have to be approved by Committee of Creditors, accordingly, same was complied as and when required, if there was such transaction. And accordingly, in the annexure relating to RPT Not Applicable is selected.

The RP (LIQUIDATOR WEF 7TH OCT 2022) has made best efforts to prepare financial statements and submit the same in time but the same couldn't happen mainly due to the following reasons which were beyond the control of the RP (LIQUIDATOR WEF 7TH OCT 2022):

Non-Cooperation from the suspended directors of the Corporate Debtor

Discovery of transactions objectionable under the Code and finding of the same

Severe financial distress, leading to arrears of employee salary, protest, non-cooperation and shutdown of the Corporate Office of the Corporate Debtor due to non-payment of their salaries.

Late submission/non-submission of audited financials by the associate entities/joint ventures of the Corporate Debtor

Limited cooperation from the existing auditors due to non-payment of their past dues

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Shut down of ERP server and other practical difficulties including electricity connection loss due to non-payment of dues, etc.

SFIO investigation being carried on during the process for period prior to commencement of insolvency

The details on Promoters' loans and guarantees cannot be provided as reliable information is not available.

All company policies available on the corporate website have been adopted prior to initiation of CIRP to the extent relevant and practical in the given situation.

Due to all practical difficulties and non-compliances in place and exemptions available due to the initiation of CIRP & then the company going into liquidation, no secretarial compliance report has been obtained.

The Company does not have a Company Secretary and hence under Signatory Details, detail of the Liquidator has been provided in the category of CEO taking reference of MCA General Circular No. 04/2020.

Textual information (49)

Disclosure of associates [Text Block]

C & C Constructions Limited (Company) (CIN-L45201DL1996PLC080401)

has been in the Corporate Insolvency Resolution Process (CIRP) in terms of the provisions of the Insolvency & Bankruptcy Code, 2016 (IBC) vide order dated 14.02.2019 passed by the Hon ble National Company Law Tribunal (NCLT), Special Bench, New Delhi. Vide an order dated 7th

October 2022, the Company has been in Liquidation and Mr. Navneet Kumar Gupta was appointed Liquidator.

As per sections 17 & 34 of IBC: the powers of the board of directors or the partners of the corporate debtor, as the case may be, shall stand suspended and be exercised by the interim resolution professional (which includes Resolution professional; &

On the appointment of a liquidator under this section, all powers of the board of directors, key managerial personnel and the partners of the corporate debtor, as the case may be, shall cease to have effect and shall be vested in the liquidator.

Accordingly, during the CIRP, even though the executive directors of the Corporate Debtor still remain Directors and their names appear on the MCA website, the board & all its committees are suspended as per the above provisions of IBC and the directors cease to exist as per liquidation order of honorable NCLT

Accordingly, this Corporate Governance Report (CGR) currently discloses names of Executive Directors of C&C Constructions Ltd. under details of Board of Directors and Members of Committees as their names continue to appear on the MCA data.

Since the Company has been under CIRP since 14

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February 2019 and is now under Liquidation since 7

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October 2022, no Board/Committee Meetings have been held from the financial year 2019-2020 onwards. Further, the composition of the Board and Committees is not in compliance with the provisions, all Independent Directors have resigned. All provisions relating to Independent Directors cannot be complied with.

All the executive Directors are disqualified as per the provisions of section 164(2)(a) of the Companies Act 2013, w.e.f. October 30, 2021, due to non-filing of financial statements and annual returns for a continuous period of three financial years in some of the companies in which they are directors since the financial year 2018-19 as appearing from the Master data on MCA portal and the disqualification will continue till October 30, 2026.

Section 238 of the Insolvency & Bankruptcy Code, 2016 states that the provisions of the Code shall have an effect, notwithstanding anything inconsistent therewith contained in any other law for the time being in force or any instrument having effect by virtue of any such law. Consequently, compliance in respect of such provisions of the SEBI LODR and other SEBI regulations which are directly or indirectly in conflict with the provisions of the Insolvency Code, have not been done.

Further, as the Company is undergoing the process of Liquidation under the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016, certain provisions of SEBI (LODR) Regulations, 2015 - specifically regulation(s) 17, 18, 19, 20 & 21 of SEBI (LODR) Regulations, 2015 are not applicable during CIRP of a listed entity. As per section 28 of IBC read with section 238 of IBC having non obstante clause, the related part transactions have to be approved by Committee of Creditors, accordingly, same was complied as and when required, if there was such transaction. And accordingly, in the annexure relating to RPT Not Applicable is selected.

The RP (LIQUIDATOR WEF 7TH OCT 2022) has made best efforts to prepare financial statements and submit the same in time but the same couldn't happen mainly due to the following reasons which were beyond the control of the RP (LIQUIDATOR WEF 7TH OCT 2022):

Non-Cooperation from the suspended directors of the Corporate Debtor

Discovery of transactions objectionable under the Code and finding of the same

Severe financial distress, leading to arrears of employee salary, protest, non-cooperation and shutdown of the Corporate Office of the Corporate Debtor due to non-payment of their salaries.

Late submission/non-submission of audited financials by the associate entities/joint ventures of the Corporate Debtor

Limited cooperation from the existing auditors due to non-payment of their past dues

Complete lockdown by the Hon'ble Government of India due to spread of Novel Covid-19 on multiple occasions

Shut down of ERP server and other practical difficulties including electricity connection loss due to non-payment of dues, etc.

SFIO investigation being carried on during the process for period prior to commencement of insolvency

The details on Promoters' loans and guarantees cannot be provided as reliable information is not available.

All company policies available on the corporate website have been adopted prior to initiation of CIRP to the extent relevant and practical in the given situation.

Due to all practical difficulties and non-compliances in place and exemptions available due to the initiation of CIRP & then the company going into liquidation, no secretarial compliance report has been obtained.

The Company does not have a Company Secretary and hence under Signatory Details, detail of the Liquidator has been provided in the category of CEO taking reference of MCA General Circular No. 04/2020.

[610800] Notes - Related party**Disclosure of transactions between related parties [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Subsidiaries [Member]			
	SubsidiariesMember_RelatedParty_50	SubsidiariesMember_RelatedParty_51	SubsidiariesMember_RelatedParty_57	SubsidiariesMember_I
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	C&C (Oman) LLC	C&C Maynmar Road Constructions Co Ltd	C&C Projects Ltd	C&C Realtors Ltd
Country of incorporation or residence of related party	OMAN	MYANMAR	INDIA	INDIA
CIN of related party			U74999HR2007PLC036644	U45200HR2009PLC0398
Description of nature of transactions with related party	Hire Charges Received, Provision for Diminution in Investment, Provision for Diminution in Loans & Advances and Other Recoverables, Trade Payable	Export Turnover, Provision for Diminution in Investment, Provision for Diminution in Loans & Advances and Other Recoverables	Provision for Diminution in Investment, Provision for Diminution in Loans & Advances and Other Recoverables	Provision for Diminution in Investment, Provision for Diminution in Loans & Advances and Other Recoverables
Description of nature of related party relationship	78	78	78	78
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Revenue from rendering of services related party transactions	16,51,46,278	38,83,305		
Other related party transactions expense	3,08,03,594	5,06,50,474	140,11,42,556	
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	84,88,55,680			

Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0
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Disclosure of transactions between related parties [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Subsidiaries [Member]			
	SubsidiariesMember_RelatedParty_59	SubsidiariesMember_RelatedParty_60	SubsidiariesMember_RelatedParty_71	SubsidiariesMember_72
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	C&C Tolls Ltd	C&C Western UP Expressway Ltd	C&C Towers Ltd	C&C (Oman) LLC
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	OMAN
CIN of related party	U45400HR2011PLC043758	U45400HR2011PLC044081	U45206HR2009PLC038928	
Description of nature of transactions with related party	Provision for Diminution in Investment, Trade Payable	Provision for Diminution in Investment, Provision for Diminution in Loans & Advances and Other Recoverables	Trade Payable	Hire Charges Received, T
Description of nature of related party relationship	78	78	78	78
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	
Revenue from rendering of services related party transactions				
Other related party transactions expense	4,99,940	42,20,83,530		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	1,03,26,673		49,46,16,140	
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	

Disclosure of transactions between related parties [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Subsidiaries [Member]			
	SubsidiariesMember_RelatedParty_74	SubsidiariesMember_RelatedParty_75	SubsidiariesMember_RelatedParty_76	SubsidiariesMember_77
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Oman LLC	C&C Maynmar Road Constructions Co Ltd	C&C Towers Ltd	C&C Projects Ltd
Country of incorporation or residence of related party	OMAN	MYANMAR	INDIA	INDIA
CIN of related party			U45206HR2009PLC038928	U74999HR2007PLC0366
Description of nature of transactions with related party	Export Turnover	Consultancy Charges, Other Amount Recoverable	Misc. Income, Trade Payable	Advances Recoverable
Description of nature of related party relationship	78	78	78	78
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Services received related party transactions		10,04,18,000		
Revenue from rendering of services related party transactions	2,20,810			
Other related party transactions income			14,181	
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			30,26,33,799	
Amounts receivable related party transactions		19,61,06,372		

Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	
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Disclosure of transactions between related parties [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Subsidiaries [Member]			Associates [Member]
Related party [Axis]	SubsidiariesMember_RelatedParty_89	SubsidiariesMember_RelatedParty_90	SubsidiariesMember_RelatedParty_91	AssociatesMember_Re
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	C&C - Tolls Ltd	C&C - Western UP Expressway Ltd	C&C Realtors Ltd	C&C Constructions (Ken
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	KENYA
CIN of related party	U45400HR2011PLC043758	U45400HR2011PLC044081	U45200HR2009PLC039834	
Description of nature of transactions with related party	Advances Recoverable	Advances Recoverable	Advances Recoverable	Hire Charges Received, Diminution in Loans & Other Recoverables
Description of nature of related party relationship	78	78	78	204
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	
Revenue from rendering of services related party transactions				
Other related party transactions expense				
Outstanding balances for related party transactions [Abstract]				
Amounts receivable related party transactions	3,840	42,18,11,730	8,33,539	
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	

Disclosure of transactions between related parties [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Associates [Member]			
	AssociatesMember_RelatedParty_53	AssociatesMember_RelatedParty_54	AssociatesMember_RelatedParty_55	AssociatesMember_RelatedParty_56
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Case Cold Roll Forming Ltd	C & C Corporate Services Ltd.	Patna Bakhtiyarpur Tollway Ltd	BSC-C&C JV Nepal Pvt. Ltd
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	NEPAL
CIN of related party	U74899DL2000PLC103752	U74920DL2008PLC174405	U45203TG2011PLC072503	
Description of nature of transactions with related party	Material Purchased, Trade Payable	Purchase of Service, Trade Payable	Provision for Diminution in Investment	Provision for Diminution in Inv
Description of nature of related party relationship	204	204	204	204
Related party transactions [Abstract]				
Purchases of goods related party transactions	20,85,15,678	0	0	
Services received related party transactions		50,30,123		
Other related party transactions expense			11,60,58,850	5,0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	40,52,86,468	85,84,824		
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	

Disclosure of transactions between related parties [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Associates [Member]			
	AssociatesMember_RelatedParty_67	AssociatesMember_RelatedParty_68	AssociatesMember_RelatedParty_69	AssociatesMember_RelatedF
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Frontline Innovation Pvt. Ltd.	Mokama-Munger Highway Ltd	North-Bihar Highway Ltd	CASE COMPONENTS INDU PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U45100DL1995PTC067384	U45200TG2010PLC068804	U45203HR2010PLC040958	U27130DL1997PTC089987
Description of nature of transactions with related party	Provision for Diminution in Loans & Advances and Other Recoverables	Advances Recoverable	Advances Recoverable	Trade Payable
Description of nature of related party relationship	204	204	204	204
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	
Other related party transactions expense	5,23,89,599			
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions				1,8
Amounts receivable related party transactions		24,95,789	2,35,13,098	
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	

Disclosure of transactions between related parties [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Associates [Member]				
	Related party [Axis]	AssociatesMember_RelatedParty_72	AssociatesMember_RelatedParty_83	AssociatesMember_RelatedParty_84	AssociatesMember_RelatedParty_85
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	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	C&C Constructions (Kenya) Ltd	Case Cold Roll Forming Ltd	C & C Corporate Services Ltd	Frontline Innovation Pvt. Ltd	
Country of incorporation or residence of related party	KENYA	INDIA	INDIA	INDIA	
CIN of related party		U74899DL2000PLC103752	U74920DL2008PLC174405	U45100DL1995PTC067384	
Description of nature of transactions with related party	Hire Charges Received, Other Amount Recoverable	Material Purchased, Trade Payable	Purchase of Service, Trade Payable	Advances Recoverable, Other Recoverable	
Description of nature of related party relationship	204	204	204	204	
Related party transactions [Abstract]					
Purchases of goods related party transactions	0	9,71,98,635	0		
Services received related party transactions			42,81,706		
Revenue from rendering of services related party transactions	5,40,000				
Outstanding balances for related party transactions [Abstract]					
Amounts payable related party transactions		3,00,916	5,20,12,081		
Amounts receivable related party transactions	1,06,12,348				4,0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0		

Disclosure of transactions between related parties [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Associates [Member]			
	AssociatesMember_RelatedParty_86	AssociatesMember_RelatedParty_87	AssociatesMember_RelatedParty_93	AssociatesMember_RelatedF
Related party [Axis]	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mokama-Munger Highway Ltd	North-Bihar Highway Ltd	Amar Biotech	Krishna Project
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			AAAAI4647G	AAAAI4647E
CIN of related party	U45200TG2010PLC068804	U45203HR2010PLC040958		
Description of nature of transactions with related party	Advances Recoverable	Advances Recoverable	Trade Payable	Trade Payable
Description of nature of related party relationship	204	204	204	204
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			32,30,402	4
Amounts receivable related party transactions	24,95,789	2,41,47,547		
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	

Disclosure of transactions between related parties [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Associates [Member]	Joint ventures where entity is ve	
Related party [Axis]	AssociatesMember_RelatedParty_95	JointVenturesWhereEntityIsVenturerMember_RelatedParty_52	JointVenturesWhereEntityIsVenturerM
	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	CASE COMPONENTS INDUSTRIES PRIVATE LIMITED	BSC-C&C JV	BLA-C&C JV
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party		AADFB8115G	AAAAB1452E
CIN of related party	U27130DL1997PTC089987		
Description of nature of transactions with related party	Trade Payable	Profit from Joint Ventures, Non-inclusion of Balances of JVs, Balance with Joint Ventures	Non-inclusion of Balances of JVs
Description of nature of related party relationship	204	81	81
Related party transactions [Abstract]			
Purchases of goods related party transactions	0	0	
Other related party transactions expense		47,27,24,021	
Other related party transactions income		10,46,28,605	
Outstanding balances for related party transactions [Abstract]			
Amounts payable related party transactions	2,43,85,851	31,47,37,542	
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	

Disclosure of transactions between related parties [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Joint ventures where entity is venture			
	Related party [Axis]	_Joint Ventures Where Entity Is Venturer Member_Related Party_63	_Joint Ventures Where Entity Is Venturer Member_Related Party_64	_Joint Ventures Where Entity Is Venturer Member_Related Party_65
		01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	C&C-ESM JV		Isolux-C&C JV	EPI-C&C JV
Country of incorporation or residence of related party	INDIA		INDIA	INDIA
Permanent account number of related party	AAAAB1452G		AAAAI4647L	AADFB8115
Description of nature of transactions with related party	Non-inclusion of Balances of JVs		Non-inclusion of Balances of JVs	Non-inclusion of Balances of JVs
Description of nature of related party relationship	81		81	81
Related party transactions [Abstract]				
Purchases of goods related party transactions		0		0
Other related party transactions expense		14,500		4,48,36,090
Expense recognised during period for bad and doubtful debts for related party transaction		0		0

Disclosure of transactions between related parties [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Joint ventures where entity is venture		
Related party [Axis]	Joint Ventures Where Entity Is Venturer Member Related Party_77	Joint Ventures Where Entity Is Venturer Member Related Party_78	Joint Ventures Where Entity Is Venturer Member Related Party_79
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	BSC-C&C JV	BLA-C&C JV	BLPL-C&C JV
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party	AADFB8115G	AAAAC5156E	AAAAC5156E
Description of nature of transactions with related party	Profit from Joint Ventures, Balance with Joint Ventures	Profit from Joint Ventures, Balance with Joint Ventures	Profit from Joint Ventures, Balance with Joint Ventures
Description of nature of related party relationship	81	81	81
Related party transactions [Abstract]			
Purchases of goods related party transactions	0	0	0
Other related party transactions expense			5,72,492
Other related party transactions income	6,23,42,090		
Outstanding balances for related party transactions [Abstract]			
Amounts payable related party transactions			27,82,089
Amounts receivable related party transactions	98,92,62,601		
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0

Disclosure of transactions between related parties [Table]

..(12)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Joint ventures where entity is venturer [Member]		
	Joint Ventures Where Entity Is Venturer Member Related Party 81	Joint Ventures Where Entity Is Venturer Member Related Party 82	Joint Ventures Where Entity Is Venturer Member Related Party 83
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	EPI-C&C JV	SE-C&C JV	Case Cold-C&C JV
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party	AAAAB1452E	AAAAB1452G	AAAAI4647
Description of nature of transactions with related party	Profit from Joint Ventures	Profit from Joint Ventures, Balance with Joint Ventures	Balance with Joint Ventures
Description of nature of related party relationship	81	81	81
Related party transactions [Abstract]			
Purchases of goods related party transactions	0		0
Other related party transactions expense	15,000		
Other related party transactions income			1,16,688
Outstanding balances for related party transactions [Abstract]			
Amounts payable related party transactions			21,32,60,617
Expense recognised during period for bad and doubtful debts for related party transaction	0		0

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

[611700] Notes - Other provisions, contingent liabilities and contingent assets

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

[700200] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Whether company has written CSR policy	No
Prescribed CSR expenditure	0
Amount CSR to be spent for financial year	0
Amount spent in local area	0
Total amount spent on construction/acquisition of any asset	0
Total amount spent on purposes other than construction/acquisition of any asset	0

[610500] Notes - Events after reporting period

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No
Disclosure of number and weighted average exercise prices of share options [TextBlock]		
Number of share options outstanding in share based payment arrangement [Abstract]		
Total changes of number of share options outstanding in share based payment arrangement	0	0
Number of share options outstanding in share-based payment arrangement at end of period	0	0
Weighted average exercise price of share options outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of share options outstanding in share-based payment arrangement	0	0
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	0	0
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]		
Number of other equity instruments outstanding in share based payment arrangement [Abstract]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Total changes of number of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	0	0
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [TextBlock]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [Abstract]		
Total expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets	0	0

[613000] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -918.2	[INR/shares] 1.63
Total basic earnings (loss) per share	[INR/shares] -918.2	[INR/shares] 1.63
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -918.2	[INR/shares] 1.63
Total diluted earnings (loss) per share	[INR/shares] -918.2	[INR/shares] 1.63
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	-2,336,38,46,458	41,50,43,043
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive effects	-2,336,38,46,458	41,50,43,043
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 2,54,45,265	[shares] 25,44,52,650
Adjusted weighted average shares	[shares] 0	[shares] 0

[610900] Notes - First time adoption

Unless otherwise specified, all monetary values are in INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of first-time adoption [TextBlock]	Textual information (50) [See below]	
Whether company has adopted Ind AS first time	No	No
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	0	0
Equity as per Ind AS	0	0
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	0
Comprehensive income as per Ind AS	0	0
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	0	0
Profit (loss) for the period as per Ind AS	0	0

Textual information (50)

Disclosure of first-time adoption [Text Block]

The financial statements of the Company for the financial year ended 31 March 2019 have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of Companies Act, 2013 [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provision of the Act.

Effective April 1, 2017, the Company has adopted all the Ind AS standards and the adoption was carried out in accordance with Ind AS 101,

first-time Adoption of Indian Accounting Standards, with April 1, 2016 as the transition date. The transition was carried out from Indian Accounting Principles generally accepted in India as prescribed under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (IGAAP), which was the previous GAAP. Accounting policies have been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use