BLB LIMITED
Standalone Financial Statements for period 01/04/2018 to 31/03/2019

[700300] Disclosure of general information about company

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Name of company	BLB LIMITED	
Corporate identity number	L67120HR1981PLC051078	
Permanent account number of entity	AAACB0184H	
Address of registered office of company	SCO (Shop Cum Office) No. 22,Spring Field Colony, Extension No. 1, Near Sector 31-32 Faridabad Haryana 121003	
Type of industry	Commercial and Industrial	
Registration date	04/12/1981	
Category/sub-category of company	Public Limited Company	
Date of board meeting when final accounts were approved	30/05/2019	
Period covered by financial statements	12	12
Date of start of reporting period	01/04/2018	01/04/2017
Date of end of reporting period	31/03/2019	31/03/2018
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	
Disclosure web link of company at which annual report is placed	http://blblimited.com/	
Date from which register of members remained closed	26/07/2019	
Date till which register of members remained closed	26/07/2019	
Name of registrar and transfer agent	Abhipra Capital Limited	
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)	4760-61/23, 3rd Floor, Ansari RoadDaryaganj, New Delhi- 110002	
Name of city of place of maintenance of computer servers (storing accounting data)	New 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)	110002	
Name of district of place of maintenance of computer servers (storing accounting data)	Central Delhi	
ISO country code of place of maintenance of computer servers (storing accounting data)	+91	
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)	011 49325600	

Disclosure of principal product or services [Table] **..(1)**

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

Types of principal product or services [Axis]	PPS1
	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	9971
Description of product or service category	SECURITIES BROKERAGE SERVICES
Turnover of product or service category	16,662.57
Highest turnover contributing product or service (ITC 8 digit) code	99715210
Description of product or service	SECURITIES BROKERAGE SERVICES
Turnover of highest contributing product or service	16,662.57

[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 Lakhs of INR

Principal business activities of company [Axis]	Product/service 1 [Member]	Product/service 2 [Member]
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]		
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]		
Name of main product/service	Securities Brokerage Services	Commodity Brokerage
Description of main product/service	Securities Brokerage Services	Commodity Brokerage
NIC code of product/service	64990	64991
Percentage to total turnover of company	86.01%	13.99%

Details of shareholding of promoters [Table] **..(1)**

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

Promoters [Axis]	SHP1		SHP2	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 3,23,09,490	[shares] 3,23,09,490	[shares] 30,68,200	[shares] 30,68,200
Percentage of total shares held at end of period	61.12%	61.12%	5.80%	5.80%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder's name	Brij Rattan Bagri		Malati Bagri	
Total number of shares held at end of period	[shares] 3,23,09,490	[shares] 3,23,09,490	[shares] 30,68,200	[shares] 30,68,200
Percentage of total shares held at end of period	61.12%	61.12%	5.80%	5.80%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 3,23,09,490	[shares] 3,23,09,490	[shares] 30,68,200	[shares] 30,68,200
Percentage of total shares held at end of period	61.12%	61.12%	5.80%	5.80%
Total number of shares held at end of period	[shares] 3,23,09,490	[shares] 3,23,09,490	[shares] 30,68,200	[shares] 30,68,200
Percentage of total shares held at end of period	61.12%	61.12%	5.80%	5.80%
Total number of shares held at end of period	[shares] 3,23,09,490	[shares] 3,23,09,490	[shares] 30,68,200	[shares] 30,68,200
Percentage of total shares held at end of period	61.12%	61.12%	5.80%	5.80%

Details of shareholding of promoters [Table] **..(2)**

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

Promoters [Axis]	SHP3		SHP4	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000
Percentage of total shares held at end of period	0.19%	0.19%	0.19%	0.19%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder's name	Siddharth Bagri		Nanditaa Bagri	
Total number of shares held at end of period	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000
Percentage of total shares held at end of period	0.19%	0.19%	0.19%	0.19%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000
Percentage of total shares held at end of period	0.19%	0.19%	0.19%	0.19%
Total number of shares held at end of period	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000
Percentage of total shares held at end of period	0.19%	0.19%	0.19%	0.19%
Total number of shares held at end of period	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000
Percentage of total shares held at end of period	0.19%	0.19%	0.19%	0.19%

Details of shareholding pattern of top 10 shareholders [Table] **..(1)**

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

Name of top 10 shareholder [Axis]	Name of top 10 shareholder [Member]	
Change in shareholding [Axis]	Shareholding [Member]	
	31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 5,28,65,258	[shares] 5,28,65,258
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 5,28,65,258	[shares] 5,28,65,258
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 5,28,65,258	[shares] 5,28,65,258
Percentage of total shares held at end of period	100.00%	100.00%
Details of shareholding pattern of top 10 shareholders [Abstract]		
Details of shareholding pattern of top 10 shareholders [LineItems]		
Total number of shares held at end of period	[shares] 5,28,65,258	[shares] 5,28,65,258
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 5,28,65,258	[shares] 5,28,65,258
Percentage of total shares held at end of period	100.00%	100.00%

Details of change in promoters' shareholding [Table] **..(1)**

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

Promoters [Axis]	SHP1		SHP2	
Change in shareholding [Axis]	Shareholding [Member]		Shareholding [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 3,23,09,490	[shares] 3,23,09,490	[shares] 30,68,200	[shares] 30,68,200
Percentage of total shares held at end of period	61.12%	61.12%	5.80%	5.80%
Total number of shares held at end of period	[shares] 3,23,09,490	[shares] 3,23,09,490	[shares] 30,68,200	[shares] 30,68,200
Percentage of total shares held at end of period	61.12%	61.12%	5.80%	5.80%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Total number of shares held at end of period	[shares] 3,23,09,490	[shares] 3,23,09,490	[shares] 30,68,200	[shares] 30,68,200
Percentage of total shares held at end of period	61.12%	61.12%	5.80%	5.80%
Total number of shares held at end of period	[shares] 3,23,09,490	[shares] 3,23,09,490	[shares] 30,68,200	[shares] 30,68,200
Percentage of total shares held at end of period	61.12%	61.12%	5.80%	5.80%
Total number of shares held at end of period	[shares] 3,23,09,490	[shares] 3,23,09,490	[shares] 30,68,200	[shares] 30,68,200
Percentage of total shares held at end of period	61.12%	61.12%	5.80%	5.80%

Details of change in promoters' shareholding [Table] **..(2)**

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

Promoters [Axis]	SHP3		SHP4	
Change in shareholding [Axis]	Shareholding [Member]		Shareholding [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000
Percentage of total shares held at end of period	0.19%	0.19%	0.19%	0.19%
Total number of shares held at end of period	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000
Percentage of total shares held at end of period	0.19%	0.19%	0.19%	0.19%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Total number of shares held at end of period	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000
Percentage of total shares held at end of period	0.19%	0.19%	0.19%	0.19%
Total number of shares held at end of period	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000
Percentage of total shares held at end of period	0.19%	0.19%	0.19%	0.19%
Total number of shares held at end of period	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000
Percentage of total shares held at end of period	0.19%	0.19%	0.19%	0.19%

Details of shareholding pattern [Table] **..(1)**

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

Shareholding pattern [Axis]	Shareholders [Member]		Promoters [Member]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 5,20,51,746	[shares] 5,20,14,390	[shares] 3,55,77,690	[shares] 3,55,77,690
Number of physical shares held end of period	[shares] 8,13,512	[shares] 8,50,868	[shares] 0	[shares] 0
Total number of shares held at end of period	[shares] 5,28,65,258	[shares] 5,28,65,258	[shares] 3,55,77,690	[shares] 3,55,77,690
Percentage of total shares held at end of period	100.00%	100.00%	67.30%	67.30%
Percentage of change in shares held during year			0.00%	
Total number of shares held at end of period	[shares] 5,28,65,258	[shares] 5,28,65,258	[shares] 3,55,77,690	[shares] 3,55,77,690
Percentage of total shares held at end of period	100.00%	100.00%	67.30%	67.30%
Percentage of change in shares held during year			0.00%	
Total number of shares held at end of period	[shares] 5,28,65,258	[shares] 5,28,65,258	[shares] 3,55,77,690	[shares] 3,55,77,690
Percentage of total shares held at end of period	100.00%	100.00%	67.30%	67.30%
Total number of shares held at end of period	[shares] 5,28,65,258	[shares] 5,28,65,258	[shares] 3,55,77,690	[shares] 3,55,77,690
Percentage of total shares held at end of period	100.00%	100.00%	67.30%	67.30%
Total number of shares held at end of period	[shares] 5,28,65,258	[shares] 5,28,65,258	[shares] 3,55,77,690	[shares] 3,55,77,690
Percentage of total shares held at end of period	100.00%	100.00%	67.30%	67.30%

Details of shareholding pattern [Table] **..(2)**

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

Shareholding pattern [Axis]	Indian [Member]		Individual/HUF [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 3,55,77,690	[shares] 3,55,77,690	[shares] 3,55,77,690	[shares] 3,55,77,690
Number of physical shares held end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total number of shares held at end of period	[shares] 3,55,77,690	[shares] 3,55,77,690	[shares] 3,55,77,690	[shares] 3,55,77,690
Percentage of total shares held at end of period	67.30%	67.30%	67.30%	67.30%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 3,55,77,690	[shares] 3,55,77,690	[shares] 3,55,77,690	[shares] 3,55,77,690
Percentage of total shares held at end of period	67.30%	67.30%	67.30%	67.30%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 3,55,77,690	[shares] 3,55,77,690	[shares] 3,55,77,690	[shares] 3,55,77,690
Percentage of total shares held at end of period	67.30%	67.30%	67.30%	67.30%
Total number of shares held at end of period	[shares] 3,55,77,690	[shares] 3,55,77,690	[shares] 3,55,77,690	[shares] 3,55,77,690
Percentage of total shares held at end of period	67.30%	67.30%	67.30%	67.30%

Details of shareholding pattern [Table] **..(3)**

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

Shareholding pattern [Axis]	Public shareholding [Member]		Non institutions [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 1,64,74,056	[shares] 1,64,36,700	[shares] 1,64,74,056	[shares] 1,64,36,700
Number of physical shares held end of period	[shares] 8,13,512	[shares] 8,50,868	[shares] 8,13,512	[shares] 8,50,868
Total number of shares held at end of period	[shares] 1,72,87,568	[shares] 1,72,87,568	[shares] 1,72,87,568	[shares] 1,72,87,568
Percentage of total shares held at end of period	32.70%	32.70%	32.70%	32.70%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,72,87,568	[shares] 1,72,87,568	[shares] 1,72,87,568	[shares] 1,72,87,568
Percentage of total shares held at end of period	32.70%	32.70%	32.70%	32.70%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,72,87,568	[shares] 1,72,87,568	[shares] 1,72,87,568	[shares] 1,72,87,568
Percentage of total shares held at end of period	32.70%	32.70%	32.70%	32.70%
Total number of shares held at end of period	[shares] 1,72,87,568	[shares] 1,72,87,568	[shares] 1,72,87,568	[shares] 1,72,87,568
Percentage of total shares held at end of period	32.70%	32.70%	32.70%	32.70%

Details of shareholding pattern [Table] **..(4)**

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

Shareholding pattern [Axis]	Non institutions corporate bodies [Member]		Indian corporate bodies [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 1,10,46,369	[shares] 1,12,57,990	[shares] 1,10,46,369	[shares] 1,12,57,990
Number of physical shares held end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total number of shares held at end of period	[shares] 1,10,46,369	[shares] 1,12,57,990	[shares] 1,10,46,369	[shares] 1,12,57,990
Percentage of total shares held at end of period	20.90%	21.30%	20.90%	21.30%
Percentage of change in shares held during year	-0.40%		-0.40%	
Total number of shares held at end of period	[shares] 1,10,46,369	[shares] 1,12,57,990	[shares] 1,10,46,369	[shares] 1,12,57,990
Percentage of total shares held at end of period	20.90%	21.30%	20.90%	21.30%
Percentage of change in shares held during year	-0.40%		-0.40%	
Total number of shares held at end of period	[shares] 1,10,46,369	[shares] 1,12,57,990	[shares] 1,10,46,369	[shares] 1,12,57,990
Percentage of total shares held at end of period	20.90%	21.30%	20.90%	21.30%
Total number of shares held at end of period	[shares] 1,10,46,369	[shares] 1,12,57,990	[shares] 1,10,46,369	[shares] 1,12,57,990
Percentage of total shares held at end of period	20.90%	21.30%	20.90%	21.30%

Details of shareholding pattern [Table] **..(5)**

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

Shareholding pattern [Axis]	Overseas corporate bodies [Member]		Individuals [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 45,44,533	[shares] 44,63,255
Number of physical shares held end of period	[shares] 0	[shares] 0	[shares] 8,13,512	[shares] 8,50,868
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 53,58,045	[shares] 53,14,123
Percentage of total shares held at end of period	0.00%	0.00%	10.13%	10.05%
Percentage of change in shares held during year	0.00%		0.08%	
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 53,58,045	[shares] 53,14,123
Percentage of total shares held at end of period	0.00%	0.00%	10.13%	10.05%
Percentage of change in shares held during year	0.00%		0.08%	
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 53,58,045	[shares] 53,14,123
Percentage of total shares held at end of period	0.00%	0.00%	10.13%	10.05%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 53,58,045	[shares] 53,14,123
Percentage of total shares held at end of period	0.00%	0.00%	10.13%	10.05%

Details of shareholding pattern [Table] **..(6)**

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

Shareholding pattern [Axis]	Individual shareholders holding nominal share capital upto rupees one lakh [Member]		Individual shareholders holding nominal share capital in excess of rupees one lakh [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 36,82,878	[shares] 36,01,600	[shares] 8,61,655	[shares] 8,61,655
Number of physical shares held end of period	[shares] 7,06,312	[shares] 8,50,868	[shares] 1,07,200	[shares] 0
Total number of shares held at end of period	[shares] 43,89,190	[shares] 44,52,468	[shares] 9,68,855	[shares] 8,61,655
Percentage of total shares held at end of period	8.30%	8.42%	1.83%	1.63%
Percentage of change in shares held during year	-0.12%		0.20%	
Total number of shares held at end of period	[shares] 43,89,190	[shares] 44,52,468	[shares] 9,68,855	[shares] 8,61,655
Percentage of total shares held at end of period	8.30%	8.42%	1.83%	1.63%
Percentage of change in shares held during year	-0.12%		0.20%	
Total number of shares held at end of period	[shares] 43,89,190	[shares] 44,52,468	[shares] 9,68,855	[shares] 8,61,655
Percentage of total shares held at end of period	8.30%	8.42%	1.83%	1.63%
Total number of shares held at end of period	[shares] 43,89,190	[shares] 44,52,468	[shares] 9,68,855	[shares] 8,61,655
Percentage of total shares held at end of period	8.30%	8.42%	1.83%	1.63%
Total number of shares held at end of period	[shares] 43,89,190	[shares] 44,52,468	[shares] 9,68,855	[shares] 8,61,655
Percentage of total shares held at end of period	8.30%	8.42%	1.83%	1.63%

Details of shareholding pattern [Table] **..(7)**

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

Shareholding pattern [Axis]	Other non-institutions [Member]		Shares held by custodian for GDRs and ADRs [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 8,83,154	[shares] 7,15,455	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total number of shares held at end of period	[shares] 8,83,154	[shares] 7,15,455	[shares] 0	[shares] 0
Percentage of total shares held at end of period	1.67%	1.35%	0.00%	0.00%
Percentage of change in shares held during year	0.32%		0.00%	
Total number of shares held at end of period	[shares] 8,83,154	[shares] 7,15,455	[shares] 0	[shares] 0
Percentage of total shares held at end of period	1.67%	1.35%	0.00%	0.00%
Percentage of change in shares held during year	0.32%		0.00%	
Total number of shares held at end of period	[shares] 8,83,154	[shares] 7,15,455	[shares] 0	[shares] 0
Percentage of total shares held at end of period	1.67%	1.35%	0.00%	0.00%
Total number of shares held at end of period	[shares] 8,83,154	[shares] 7,15,455	[shares] 0	[shares] 0
Percentage of total shares held at end of period	1.67%	1.35%	0.00%	0.00%

Details of material contracts/arrangements/transactions at arm's length basis [Table] **..(1)**

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	MCATAL1	MCATAL2	MCATAL3	MCATAL4
	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
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]				
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]				
Name of related party	BRIJ RATTAN BAGRI	MALATI BAGRI	NANDITAA BAGRI	VIKRAM RATHI
Nature of related party relationship	Director or his relative	Director or his relative	Director or his relative	Key managerial personnel or his relative
Description of nature of material contracts/arrangements/transactions with related party	Loan	Rent	Salary	Remuneration
Duration of material contracts/arrangements/transactions with related party	Per Annum	Per Annum	Per Annum	Per Annum

Details of material contracts/arrangements/transactions at arm's length basis [Table] **..(2)**

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	MCATAL5	MCATAL6	MCATAL7	MCATAL8
	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
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]				
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]				
Name of related party	VIKASH RAWAL	ANSHUL MEHRA	ABHA GARG	VARSHA YADAV
Nature of related party relationship	Key managerial personnel or his relative	Key managerial personnel or his relative	Key managerial personnel or his relative	Key managerial personnel or his relative
Description of nature of material contracts/arrangements/transactions with related party	Salary	Salary	Salary	Salary
Duration of material contracts/arrangements/transactions with related party	Per Annum	Per Annum	Per Annum	Per Annum

Details of indebtedness of company [Table] **..(1)**

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

Indebtedness [Axis]	Indebtedness [Member]		Secured loans excluding deposits [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Details of indebtedness of company [Abstract]				
Details of indebtedness of company [LineItems]				
Changes in indebtedness [Abstract]				
Addition in indebtedness	245		0	
Reduction in indebtedness	240		0	
Total changes in indebtedness	5		0	
Principal amount at end of financial year	1,265	1,260	0	0
Interest due but not paid at end of financial year	0	0	0	0
Interest accrued but not due at end of financial year	0	0	0	0
Total indebtedness at end of financial year	1,265	1,260	0	0

Details of indebtedness of company [Table] **..(2)**

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

Indebtedness [Axis]	Unsecured loans [Member]		Deposits [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Details of indebtedness of company [Abstract]				
Details of indebtedness of company [LineItems]				
Changes in indebtedness [Abstract]				
Addition in indebtedness	245		0	
Reduction in indebtedness	240		0	
Total changes in indebtedness	5		0	
Principal amount at end of financial year	1,265	1,260	0	0
Interest due but not paid at end of financial year	0	0	0	0
Interest accrued but not due at end of financial year	0	0	0	0
Total indebtedness at end of financial year	1,265	1,260	0	0

Details of directors signing board report [Table] **..(1)**

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

Directors signing board report [Axis]	DSBR1
	01/04/2018 to 31/03/2019
Details of signatories of board report [Abstract]	
Details of directors signing board report [LineItems]	
Name of director signing board report [Abstract]	
First name of director	Brij
Middle name of director	Rattan
Last name of director	Bagri
Designation of director	Chairman
Director identification number of director	00007441
Date of signing board report	02/07/2019

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

	01/04/2018 to 31/03/2019	31/03/2018
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]	
Description of state of companies affair	Textual information (2) [See below]	
Disclosure relating to amounts if any which is proposed to carry to any reserves	The Board of Directors of your Company has decided not to transfer any amount to Reserves for the financial year 2018-19.	
Disclosures relating to amount recommended to be paid as dividend	The Board of Directors of your Company after considering holistically the relevant circumstances has decided that it would be prudent, not to recommended any dividend for the Financial Year 2018-19.	
Details regarding energy conservation	Textual information (3) [See below]	
Details regarding technology absorption	Textual information (4) [See below]	
Details regarding foreign exchange earnings and outgo	Textual information (5) [See below]	
Disclosures in director's responsibility statement	Textual information (6) [See below]	
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (7) [See below]	
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (8) [See below]	
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (9) [See below]	
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	Yes	
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (10) [See below]	
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]		
Particulars of holding, subsidiary and associate companies [Abstract]		
Name of company	BLB LIMITED	
Details of shareholding pattern [Abstract]		
Number of demat shares held at end of period	[shares] 5,20,51,746	[shares] 5,20,14,390
Number of physical shares held end of period	[shares] 8,13,512	[shares] 8,50,868
Total number of shares held at end of period	[shares] 5,28,65,258	[shares] 5,28,65,258
Percentage of total shares held at end of period	100.00%	100.00%
Details of shareholding of promoters [Abstract]		
Total number of shares held at end of period	[shares] 5,28,65,258	[shares] 5,28,65,258
Percentage of total shares held at end of period	100.00%	100.00%
Details of change in promoters shareholding [TextBlock]		
Details of change in promoters' shareholding [Abstract]		
Total number of shares held at end of period	[shares] 5,28,65,258	[shares] 5,28,65,258
Percentage of total shares held at end of period	100.00%	100.00%
Details of shareholding pattern of top 10 shareholders [Abstract]		
Total number of shares held at end of period	[shares] 5,28,65,258	[shares] 5,28,65,258
Percentage of total shares held at end of period	100.00%	100.00%
Details of shareholding pattern of directors and key managerial personnel [TextBlock]		
Details of shareholding pattern of directors and key managerial personnel [Abstract]		
Total number of shares held at end of period	[shares] 5,28,65,258	[shares] 5,28,65,258
Percentage of total shares held at end of period	100.00%	100.00%
Details of indebtedness of company [Abstract]		
Changes in indebtedness [Abstract]		
Addition in indebtedness	245	
Reduction in indebtedness	240	

Total changes in indebtedness	5	
Principal amount at end of financial year	1,265	1,260
Interest due but not paid at end of financial year	0	0
Interest accrued but not due at end of financial year	0	0
Total indebtedness at end of financial year	1,265	1,260
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (11) [See below]	
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (12) [See below]	
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (13) [See below]	
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (14) [See below]	
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]		
Disclosure of financial summary or highlights [TextBlock]	Textual information (15) [See below]	
Disclosure of change in nature of business [TextBlock]	During the year under review, there were no changes in nature of business of the company. The main business of company continued to trading and investment in Shares and Securities.	
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (16) [See below]	
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (17) [See below]	
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (18) [See below]	
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	NA	
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	No significant or material orders were passed by the regulators or courts or tribunals impacting the going concern status and the Company's operations in future.	
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (19) [See below]	
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Textual information (20) [See below]	
Details of remuneration of director or managerial personnel [Abstract]		
Number of meetings of board	[pure] 9	
Details of signatories of board report [Abstract]		
Name of director signing board report [Abstract]		

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

BOARD's Report Dear Shareholders, Your Directors take immense pleasure in presenting their Thirty Eighth (38th) Annual Report together with the Audited Financial Statement of Accounts of BLB Limited ("the Company") for the Financial Year 2018-19. 1. FINANCIAL SUMMARY AND HIGHLIGHTS The summarized Audited results of your Company for the Financial Year 2018-19 ended on 31.03.2019 viz.-a-viz. for the Financial Year 2017-18 ended on 31.03.2018 are given in the table below: (Rs. In Lakhs)PARTICULARS FINANCIAL YEAR ENDED 31/03/2019 31/03/2018 Revenue from Operations 19374.13 51732.82 Other Income 119.73 72.90 Expenses 19623.07 51811.55 Profit/loss before Depreciation, Finance Costs, Exceptional items and Tax Expense (129.21) (5.83) Less: Depreciation/ Amortization/ Impairment 36.30 50.12 Profit /loss before Finance Costs, exceptional items and Tax Expense (165.51) (55.95) Less: Finance Costs 121.32 509.31 Profit /loss before Exceptional items and Tax Expense (286.83) (565.26) Add/(less): Exceptional items - - Profit /loss before Tax Expense (286.83) (565.26) Less: Tax Expense (Current & Deferred) 119.12 (45.31) Profit /loss for the year (405.95) (519.95) Other Comprehensive Income/loss 32.81 (15.34) Total Comprehensive Income/ loss (373.14) (3535.29) Balance of profit /loss for earlier years - - Balance carried forward - - Basic Earnings Per Share (in Rs.) (0.77) (0.98) Diluted Earnings Per Share (in Rs.) (0.77) (0.98) The figures for the last financial year have changed, re-grouped and re-arranged due to Amalgamation of four wholly owned subsidiaries of the Company with the Company i.e. BLB Limited from the appointed date 01st April, 2017. Net Revenue from Operations for the Financial Year 2018-19 of your Company has decreased from Rs. 51805.72 Lakhs for the previous F.Y. 2017-18 to Rs. 19493.86 Lakhs. Loss after Tax decreased from Rs. 519.95 lakhs for F.Y. 2017-18 to Rs. 405.95 lakhs for the current F.Y. 2018-19. 2. RESERVES AND SURPLUS The Board of Directors of your Company has decided not to transfer any amount to Reserves for the financial year 2018-19. 3. DIVIDEND The Board of Directors of your Company after considering holistically the relevant circumstances has decided that it would be prudent, not to recommended any dividend for the Financial Year 2018-19. 4. STATE OF COMPANY'S AFFAIRS a) Segment Wise Position of Business- The main business of the Company is in trading and investment in Shares and Securities. However, consequent to Amalgamation of four wholly owned subsidiaries with the company the different business verticals being carried out by them have been regrouped as different business segments. The segment wise details have been provided at Note No. 37 of the enclosed Financial Statements for the Financial Year 2018-19. b) Change in Status of Company - There is no change in the status of your Company as the Company continues to be listed in National Stock Exchange of India Limited (NSE) & BSE Limited (BSE). The Company is in process of surrendering the membership of BSE and Currency Derivative Segment in NSE during the year under review. c) Key Business Developments- No key business developments took place during the year under review. d) Change in the Financial Year - There has been no change in the financial year followed by Company. The Company follows financial year starting from 01st April and ending on 31st March. e) Capital Expenditure Programmes- There have been no Capital Expenditure Programmes during the year under review and also in the future.f) Status of Merger- During the year under review, four wholly owned subsidiaries amalgamated with the company. Please refer to Note No. 30 of Financial Statements for more details. g) Developments, Acquisition and assignment of material Intellectual Property Rights- There are no material developments, acquisitions and assignments that took place during the year under review. h) Any other material event having an impact on the affairs of the Company- No material event took place during the year under review having an impact on the affairs of the Company. 5. CHANGE IN NATURE OF BUSINESS During the year under review, there were no changes in nature of business of the company. The main business of company continued to trading and investment in Shares and Securities. 6. MATERIAL CHANGES AND COMMITMENT There have been no material changes and commitments affecting the financial position of the Company which have occurred between the end of financial year of the Company to which the Financial Statements relate and the date of this report. 7. DETAILS OF REVISION OF THE FINANCIAL STATEMENT OR REPORT There have been no revision in the Financial Statements and Board report during the Financial Year under review. However, the previous year figures i.e. F.Y. 2017-18 in the current Financial Statements were changed, re-grouped and re-arranged in terms of NCLT Chandigarh Order dated 25th January, 2019 approving amalgamation of four wholly owned subsidiaries with the Company with effect from the appointed date i.e. 01st April, 2017. 8. SHARE CAPITAL The Authorised Share Capital of your Company as on March 31, 2019 stood at Rs. 31,50,00,000/- comprising of 26,50,00,000 equity shares of Re. 1/- each amounting to Rs. 26,50,00,000/- and 5,00,000 preference shares of Rs.100/- each amounting to Rs. 5,00,00,000/- as against the Authorised Share Capital of Rs. 12,50,00,000/- divided into 7,50,00,000 Equity Shares of Re. 1/- each amounting to Rs. 7,50,00,000/- and 5,00,000 preference shares of Rs.100/- each amounting to Rs. 5,00,00,000/- as on 31st March, 2018. *The amount of authorized capital of the Company increased due to amalgamation of four wholly owned subsidiaries with the Company vide NCLT, Chandigarh Bench Order dated 25.01.2019. The Issued, Subscribed and Paid-up Equity Share Capital of your Company as on March 31, 2019, stood at Rs. 5,28,65,258/-, comprising of 5,28,65,258 Equity shares of Re.1/- each and remained unchanged as compared to March 31,2018. Further, no Capital reduction/ buyback/ change in voting rights has been undertaken during the year under review. 9. CHANGES IN SHARE CAPITAL AND DISCLSOURES There was no change in the paid up Share Capital of the Company during the financial year 2018-19. Equity Shares or Other Convertible Securities: The Company has not issued any equity shares or other convertible securities during the year under review. Equity Shares with Differential Rights: The Company has neither issued any equity shares with differential rights during the year under review nor are any such equity shares outstanding. Sweat Equity Shares: The Company has not issued any Sweat Equity Shares during the year under review. Employee Stock Options: The Company has not provided any Stock Option Scheme to the employees during the year under review. Voting Rights not directly exercised by Employees: The Company has no Scheme in which voting rights are not directly exercised by Employees of Company. Further, no shares are held by trustee(s) for the benefit of employees. Debentures, Bonds or other Non- convertible Securities: The Company has not issued any Debentures, Bonds or other non- convertible securities during the year under review. Also, SEBI Circular dated 26th November, 2018 regarding Large Corporates (LC) is not applicable to the Company for the Financial Year ended on 31st March, 2019. Warrants: The Company has not issued any Warrants during the year under review. Credit Rating of Securities: The Company has not obtained any Credit Rating of Securities during the year under review. Bonus Shares: The Company has not issued any Bonus Shares during the year under review. 10.INVESTOR EDUCATION AND PROTECTION FUND Pursuant to the provisions of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, all unclaimed and unpaid dividends are required to be transferred by the Company to the Investor Education and Protection Fund, established by the Government of India, after completion of seven years from declaration of Dividend. Further, according to the rules, the shares on which the dividend has not been paid or claimed by the shareholders for seven consecutive years or more shall also be transferred to the demat account of the IEPF Authority. During the year the Company has transferred the unclaimed and unpaid dividends amounting to Rs. 1,62,953/- pertaining to the Financial Year 2010-11 declared on 30.09.2011. Further, 30,084 corresponding shares on which dividends were unclaimed for seven consecutive years were also transferred as per the requirement of IEPF rules. However, 100 shares could not be transferred to IEPF Authority as the DP account of the member was suspended for debit due to FIR registered against him. Detailed list of dividend amount and Shares transferred to IEPF

Authority is available on the website of the Company viz. “www.blblimited.com”. 11.NODAL OFFICER The Board of Directors of your Company has appointed Ms. Varsha Yadav, Company Secretary of the Company as Nodal Officer for the purpose of IEPF, relevant details are available on the website of the Company viz. “www.blblimited.com”. 12.DIRECTORS AND KEY MANAGERIAL PERSONNEL OF THE COMPANY Inductions:- § Sh. Chitter Kumar Aggarwal (DIN: 00038502) was appointed as Non- Executive Director by the Shareholders in the 37th Annual General Meeting with effect from 28th August, 2018. Further, Sh. Chitter Kumar Aggarwal was designated as Independent Director in the Board Meeting held on 20th September, 2018. § Sh. Ram Pal Sharma (DIN: 02785619), was appointed as Non- Executive Independent Director in the Board Meeting held on 20th September, 2018 and was approved by shareholders (vide postal Ballot concluded on 18th May, 2019). § Sh. Anshul Mehra was appointed as Chief Financial Officer with effect from 13th August, 2018. § Ms. Varsha Yadav was appointed as Company Secretary and Compliance Officer with effect from the 02nd August, 2018. Resignations:- § Sh. Rajesh Kumar Damani (DIN: 01405935) resigned as an Independent Director with effect from 01.08.2018. § Sh. Manas Jain (DIN: 02785654) resigned as an Independent Director with effect from 20.09.2018. § Sh. Keshav Chand Jain resigned from the Directorship with effect from 09th April, 2019. § Ms. Abha Garg resigned from the Post of Company Secretary and Compliance Officer with effect from 16.06.2018. § Sh. Vikash Rawal resigned from the post of Chief Financial Officer of the Company with effect from13.08.2018. The Board places on record the appreciation of services rendered by the Director’s/ KMP(s) of the Company during the year under review. Appointments/ Re-appointments:- Sh. Vikram Rathi (DIN: 00007325) Executive Director of the Company retires by rotation at the forthcoming Annual General Meeting and being eligible, offers himself for re-appointment. The Board recommends the same for your approval. Brief profile of Sh. Vikram Rathi has been given in the notice convening the Annual General meeting. Sh. Keshav Chand Jain (DIN: 00007539) is proposed to be appointed as Non- Executive Director of the Company and Sh. Anshul Mehra (DIN: 00014049) proposed to be appointed as Whole Time Director designated as Executive Director in the forthcoming Annual General Meeting. Necessary approvals for change of Directors was obtained from NSE/BSE where company is a member. No regulatory approvals were required for change of KMP’s. 13.DECLARATION BY INDEPENDENT DIRECTORS Sh. Ram Pal Sharma (DIN: 02785619), Sh. Chitter Kumar Aggarwal (DIN: 00038502) and Smt. Dhwani Jain (DIN: 06985038) are the Independent Directors on the Board of your Company. In the opinion of the Board and as declared by these Directors, each of them meets the criteria of independence as specified in Regulation 16 of the Listing Regulations and Section 149 (6) of the Companies Act, 2013 and the Rules made thereunder. 14.SEPARATE MEETING OF INDEPENDENT DIRECTORS The Company has convened and held a separate meeting of independent directors on 18.03.2019 during the period under review. 15.DETAILS OF BOARD MEETINGS During the year under review, 9 (Nine) Board meetings were held, details of which are given in the relevant paragraphs of Corporate Governance Report which forms part of this report. 16.COMMITTEES OF BOARD The Composition of Committees, i.e. Audit Committee, Nomination and Remuneration Committee, Stakeholder Relationship Committee has changed since the last Annual General Meeting. Details of the same like date of reconstitution of Committees, number of committee meetings, attendance of committee members and other terms of reference are given in the relevant paragraphs of Corporate Governance Report which forms part of this report. 17.RECOMMENDATIONS OF COMMITTEES Your Board has accepted all the recommendation(s) made by the all the Committees during the year and up to the date of this report. 18.COMPANY’S POLICY ON APPOINTMENT AND REMUNERATION The Nomination and Remuneration Committee of your Company has framed a “Nomination, Remuneration and Evaluation Policy” on director’s appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director. The said policy has been approved by the Board of Directors of your Company. The detailed “Nomination, Remuneration and Evaluation Policy” may be accessed on the website of the Company viz. “www.blblimited.com”. 19.EVALUATION OF BOARD PERFORMANCE The Board has framed a performance evaluation policy which is displayed on the website of the company, viz. www.blblimited.com, for evaluating its own performance of Executive Director, Non-executive Directors including Independent Directors and its Committees. Pursuant to the Section 134(3)(p) and Schedule IV of the Companies Act, 2013 read with Regulation 17 of the Listing Regulations, the Board of Directors in their meeting held on 09.04.2019 have carried out an evaluation of Independent Directors, the directors individually, as well as the evaluation of the working of its Committees. Based on the Performance Evaluation carried out by the Board of the Company, the performance of the Board and its Committees and Individual Directors of the Company was found satisfactory. As per Schedule IV to the Companies Act, 2013 and Regulation 25 of the Listing Regulations, a separate meeting of Independent Directors was held on March 18, 2019, where Independent Directors, reviewed the performance of Non-Independent Directors, the Board as a whole, Chairman of the Company and found their performances to be satisfactory. 20. DISCLOSURE ABOUT RECEIPT OF ANY COMMISSION/ REMUNERATION BY MANAGING DIRECTOR/WHOLE TIME DIRECTOR FROM HOLDING COMPANY OR SUBSIDIARY COMPANY The Whole Time Director was not in receipt of commission from the Holding Company or commission / remuneration from its Subsidiary Companies. 21. DIRECTORS’ RESPONSIBILITY STATEMENT Pursuant to the requirement of Clause (c) of Sub-Section (3) of Section 134 of the Companies Act, 2013, your Directors confirm that: A. in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures; B. the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the loss of the Company for that period; C. the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; D. the directors had prepared the annual accounts on a going concern basis; E. the directors, had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and F. the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively. 22. INTERNAL FINANCIAL CONTROL SYSTEM AND THEIR ADEQUACY The internal financial controls with reference to the Financial Statements are commensurate with the size and nature of business of the Company. The internal audit is entrusted to M/s. Ram Rattan & Associates, Chartered Accountants, New Delhi. Your Company continuously invests in strengthening the internal control processes and systems. The internal control process and systems provide a reasonable assurance in respect of providing financial and operational information, complying with applicable statutes, safeguarding of assets of the Company and ensuring compliance with corporate policies. Procedures to ensure conformance with the policies, processes and standards have been put in place covering all activities. The processes and financial activities are subjected to independent audits by internal as well as statutory auditors. Implementations of recommendations from various audit reports are regularly monitored by the senior management. 23. REPORTING OF FRAUD AS PER SECTION 143(12) For Financial Year 2018-19, no reporting of Fraud has been made by Auditors of the Company. 24. SUBSIDIARY COMPANIES During the Financial Year under consideration there were 6 (Six) wholly owned subsidiaries, namely BLB Commodities Limited, BLB Global Business Limited, Sri Sharadamba Properties Limited, Caprise Commodities Limited, Sakala Commodities Limited and Samagra Capital Limited. Two out of the above six subsidiaries namely “Sakala Commodities Limited” and “Samagra Capital Limited” which were incorporated to meet the requirement of the “Composite Scheme of Arrangement”. However, consequent to withdrawal of that Scheme, the newly incorporated two companies had applied for striking off their names from the records of the Registrar of Companies and names were striked off on 05.09.2018, rest four wholly owned subsidiary companies namely BLB Commodities Limited, BLB Global Business Limited, Sri Sharadamba Properties Limited and Caprise Commodities Limited have been amalgamated with your Company vide Hon’ble NCLT, Chandigarh Order dated 25.01.2019 which was filed with Registrar of Companies, Delhi & Haryana on 26th February, 2019. The appointed date of amalgamation was 01st April, 2017. M/s. BLB Commodities Limited was a material subsidiary of the Company as per thresholds laid down under the Listing Regulations. Pursuant to the

provisions of Section 136 of the Companies Act, 2013, the financial statements along with relevant documents are available on the website of the Company viz. “www.blblimited.com”. 25. PUBLIC DEPOSIT During the year under review, your Company had not accepted any deposits from public and as such, no amount on account of principal or interest on deposits from public was outstanding as on the date of the balance sheet. However, Company had taken loan of Rs. 2.45 Cr. from one of its director Sh. Brij Rattan Bagri during the year in compliance with the Companies (Acceptance of Deposits) Rules, 2014 and repaid loan amounting to Rs. 2.40 Cr. The year end balance of loan was Rs. 12.65 Crore. (Previous year Rs. 12.60 Crore). A declaration to the effect that that loan granted to company was not out of borrowed funds was also provided by Sh. Brij Rattan Bagri. 26. LOANS, GUARANTEES AND INVESTMENTS Particulars of Loans, Investment and Guarantees given, as per the provision Section 186 of the Companies Act, 2013 are provided in Note Nos. 4 and 12 of Financial Statements, along with the purpose for which they have been granted which forms part of this Annual Report. The outstanding amount of loan granted by Company to other Companies as on March 31, 2019 stands at Rs. 200.00 Lakhs (previous year NIL) Further your Company continues to hold investments in securities, details of which are provided in the Note No. 4 of Financial Statements which forms part of this Annual Report. No Guarantee was given by the company during the year under review. 27. RELATED PARTY TRANSACTIONS The Company has also adopted a Related Party Transaction Policy which is also available on the website of the Company viz “www.blblimited.com”. In the policy, the criteria for determining the material transactions has been defined according to which any contract or transaction or arrangement are to be considered material if the transaction(s) to be entered into individually or taken together with previous transactions during a financial year exceeds 10% of the annual consolidated turnover of the Company as per the last audited financial statement of the Company. The contracts or arrangements with related parties referred to in sub-section (1) of Section 188 read with Section 2(76) of the Companies Act, 2013 entered into by the Company are in the ordinary course of business and on arm’s length basis. There is no material transaction with related parties during the year as defined under Listing Regulations and as per company’s Related Party Transaction Policy. Further, as per Companies Act, 2013 and rules made there under, the term “Material Transactions” has not been defined and therefore for the purpose of material transactions as mentioned in the Form AOC-2, the Company has taken the definition from the Regulation 23 of the Listing Regulations read with Related Party Transaction Policy and has concluded that no transaction falls under material transaction as per the requirement. The prescribed Form AOC-2 is enclosed and forms part of this Report as Annexure-I. Your directors draw attention of members to Note No. 35 to the financial statements which set out related party disclosures. 28. CORPORATE SOCIAL RESPONSIBILITY (CSR) The provisions of Section 135 of the Companies Act, 2013 are not applicable to the Company on account of losses; turnover not exceeding Rs. 1000 Crores or net worth not exceeding Rs. 500 Crores during the year under review. 29. DETAILS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO The disclosures to be made under sub-section (3) (m) of Section 134 of the Companies Act, 2013 read with Rule 8 (3) of the Companies (Accounts) Rules, 2014 by your Company are explained as under: (A) Conservation of energy- (i) the steps taken or impact on conservation of energy The Company is a stock broking Company and requires normal consumption of electricity. The Company takes all necessary steps to reduce the consumption of energy. Your Company is not an industry as listed in Schedule to Rule 2 of the Companies (Disclosure of Particulars in the Report of Board of Directors) Rule, 1988.(ii) the steps taken by the company for utilising alternate sources of energy (iii) the capital investment on energy conservation equipments (B) Technology absorption- (i) the efforts made towards technology absorption The Company is engaged in the Stock Broking Business and accordingly does not absorb any Technology. (ii) the benefits derived like product improvement, cost reduction, product development or import substitution (iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)- (a) the details of technology imported; (b) the year of import; (c) whether the technology been fully absorbed;(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and (iv) the expenditure incurred on Research and Development No expenditure was incurred on Research and Development. (C) Foreign Exchange Earnings and Outgo- The total foreign exchange used and the total foreign exchange earned during the year as compared to the previous financial year has been provided hereunder Foreign Exchange Earnings & Outgo Current Year (2018-19) Previous Year (2017-18)Inflow NIL NILOutflow Rs. 5.13 lakhs NIL 30. RISK MANAGEMENT POLICY a. Development of Risk Management Policy: In terms of the requirement of the Companies Act, 2013 and the Listing Regulations, the Company has developed and implemented the Risk Management Policy and the Audit Committee of the Company reviews the same periodically. b. Implementation of Risk Management Policy: The Company recognizes that risk is an integral and unavoidable component of business and hence is committed to managing the risk in a proactive and effective manner. The Risk Management Policy approved by the Board has been effectively implemented. The Company’s Management systems, organizational structures, processes, standards, code of conduct and behaviors together form the Risk Management System of the Company and are managed accordingly. In the opinion of Board, none of the risks which have been identified may threaten the existence of the Company. c. Identification of Key Risks which may Threaten the Existence of the Company and Risk Mitigation: The common risks faced by the Company include Market Risk, Technology risk, Operational Risk, Reputation Risk, Financial and Accounting Risk Regulatory and Compliance Risk, Human Resource Risk and Business Continuity Risk. Your Company has well defined processes and systems to identify, assess & mitigate the key risks. A platform for exception reporting of violations is in place which is reviewed regularly and remedial measures are being undertaken immediately. The risk management process consists of risk identification, risk assessment, risk prioritization, risk treatment or mitigation, risk monitoring and documenting the new risks. 31. VIGIL MECHANISM Your Company has established a Vigil Mechanism (Whistle Blower Policy) as per the requirements of Section 177(9) & (10) of the Companies Act, 2013 and Regulation 22 of the Listing Regulations. The vigil mechanism is a channel through which the Directors and Employees of the Company have a secure mechanism to report genuine concerns including any unethical behavior, actual or suspected frauds taking place in the Company for appropriate action or reporting. The functioning of the vigil mechanism is reviewed by the Audit Committee periodically. None of the Directors or employees have been denied access to the Audit Committee of the Board. The vigil mechanism (Whistle Blower Policy) may be accessed on the Company’s website “www.blblimited.com”. 32. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS No significant or material orders were passed by the regulators or courts or tribunals impacting the going concern status and the Company’s operations in future. 33. STATUTORY AUDITORS, THEIR REPORT AND NOTES TO FINANCIAL STATEMENTS In the 36th Annual General Meeting held on 16th September, 2017, M/s R.K. Ahuja & Co. Chartered Accountants, (FRN 031632N) had been appointed as Statutory Auditors of the Company for a period of Five (5) years subject to ratification at every Annual General Meeting, if so required under the Act. The requirement to place the matter relating to appointment of auditors for ratification by Members at every AGM has been done away by the Companies (Amendment) Act, 2017 with effect from May 7, 2018. Accordingly, no resolution is being proposed for ratification of appointment of statutory auditors at the ensuing AGM.However, M/s. R.K. Ahuja & Co., Chartered Accountants, a Partnership Firm having registration No. FRN 031632N has been converted into Proprietorship firm w.e.f. 01.04.2019, due to resignation of one of the partner of Statutory Auditor firm. Further, the Company has received the consent and eligibility from M/s R.K. Ahuja & Co. Chartered Accountants, Statutory Auditors of the Company for the Financial Year 2019-20. The report of the Statutory Auditors along with Notes on Financial Statements for the year ended 31.03.2019 is enclosed with the Annual Report. There is no qualification, reservation, adverse remarks or disclaimer in the Auditors’ Report on Financial Statements. 34. SECRETARIAL AUDITOR AND THEIR REPORT In terms of Section 204 of the Companies Act, 2013 and Rules made there under, Company had appointed M/s. Chandrasekaran Associates, Practicing Company Secretaries, to conduct the Secretarial Audit of the Company for the financial year 2018-19. The report of the Secretarial Auditors for the financial year 2018-19 is enclosed as Annexure-II to this report. The report is self-explanatory and do not call for any further comments. There is no qualification, observations, disclaimer, adverse remark or other remarks in the Secretarial Auditors’

Report. 35. COMPLIANCES OF SECRETARIAL STANDARDS The Company has complied Secretarial Standards issued by the Institute of Company Secretaries of India during the year under review. 36. FAILURE TO IMPLEMENT CORPORATE ACTIONS The Company has not failed to implement any Corporate Action like Buy Back of Securities, Payment of Dividend declared, issue of Securities, delisting, merger and de-mergers during the year under review. 37. EXTRACT OF ANNUAL RETURN Pursuant to Section 92(3) and 134(3)(a) of the Companies Act, 2013 ('the Act') and Rule 12(1) of the Companies (Management and Administration) Rules, 2014, extract of Annual Return in Form MGT-9 is annexed as an Annexure-III. 38. PARTICULARS OF EMPLOYEES The information as required under Section 197(12) of the Companies Act, 2013 read with Rule 5(1) & (2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 in respect of employees of the Company forms part of this report as an Annexure-IV & V. 39. CORPORATE GOVERNANCE REPORT & MANAGEMENT DISCUSSION AND ANALYSIS REPORT As required by the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred as Listing Regulations), a separate report on Corporate Governance is appended along with the Compliance Certificate from M/s Chandrasekaran Associates, Practicing Company Secretaries, which forms part of this report as an Annexure- VI. The Management Discussion and Analysis Report for the year under review, as stipulated under the Listing Regulations with the Stock Exchanges in India is presented in a separate section, which forms part of this report as an Annexure- VII. 40. COST RECORDS During the year ended March 31, 2019, the Company is engaged in trading business in Shares, Securities and Commodities and it was exempted from maintenance of Cost records as the minimum revenue threshold set out in Cost Records and Audit Rules, 2014 was not met therefore Company is not required to prepare and maintain Cost Records as specified by Central Government Under Section 148(1) of the Act. 41. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013 The Company always endeavors to create and provide an environment that is free from discrimination, intimidation, abuse and harassment including sexual harassment. It is also believed that, it's the responsibility of the organization to protect the integrity and dignity of its woman employees. The Company has "Prevention of Sexual Harassment Policy" in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy. As per the policy, any woman employee may report her complaint to ICC which is formed for this purpose. The following is a summary of sexual harassment complaints received and disposed off during the year 2018-19: Number of complaints pending as on the beginning of the financial year : NilNumber of complaints filed during the financial year : Nil 42. CODE OF CONDUCT FOR PREVENTION OF INSIDER TRADING IN COMPANY'S SECURITIES Your Company has formulated Code of Conduct for Prevention of Insider Trading in Company's Securities ("Code") in accordance with SEBI (Prohibition of Insider Trading) Regulations, 2015. The objective of this Code is to protect the interest of Shareholders at large, to prevent misuse of any price sensitive information and to prevent any insider trading activity by dealing in shares of the Company by its Designated Persons. Ms. Varsha Yadav, Company Secretary and Compliance Officer of the Company is authorized to act as Compliance Officer under the Code. 43. CONSOLIDATED FINANCIAL STATEMENTS In accordance with Section 129(3) of the Companies Act, 2013, the company is not required to prepare Consolidated Financial Statements for the financial year 2018-19 as the subsidiaries has merged with your Company i.e. BLB Limited with effect from the appointed date i.e. 01st April, 2017.44. HUMAN RESOURCES MANAGEMENT Your Company treats its "human resources" as one of its most important assets. Your Company continuously invests in attraction, retention and development of talent on an ongoing basis. ACKNOWLEDGEMENT Your Directors place on record their appreciation for employees at all levels, who have contributed to the growth and performance of your Company. Your Directors also thank the clients, vendors, bankers, shareholders and advisers of the Company for their continued support. Your Directors also thank Regulators, Stock Exchanges and other Statutory Authorities for their continued support. For and on behalf of the Board of Directors of BLB LIMITED Place : New Delhi (BRIJ RATTAN BAGRI)Date : 02.07.2019 CHAIRMAN (DIN: 00007441) Annexure -I PARTICULARS OF CONTRACTS/ARRANGEMENTS MADE WITH RELATED PARTIES [Pursuant to Section 134(3)(h) of the Companies Act, 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014 - AOC-2] This Form pertains to the disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in Section 188(1) of the Companies Act, 2013. Details of material contracts or arrangement or transactions not at arm's length basis There were no contracts or arrangements or transactions entered in to during the year ended March 31, 2019, which were not at arm's length basis. Details of material contracts or arrangement or transactions at arm's length basis The details of material contracts or arrangements or transactions at arm's length basis for the year ended March 31, 2019 are as follows: Name(s) of the related party Nature of relationship Nature of contracts/ arrangements /transactions Duration Salient terms of the contracts or arrangements or transactions Amount (in Lakhs) Date(s) of approval by the Board, if any Amount paid as advances, if any Sh. Brij Rattan Bagri Director Loan Per Annum N.A. Opening Balance ; 1,260.00 N.A. NIL (i) Loan taken : 245.00 (ii) Loan repaid : 240.00 (iii) Interest paid : 98.95 (iv) Rent paid : 1.50 Closing balance : 1,265.00 Mrs. Malati Bagri, Relative of Sh. Brij Rattan Bagri, Director of the Company Relative of Director Rent Per Annum N.A. (i) Rent paid : 4.50 N.A. NIL Ms Nanditaa Bagri, Relative of Sh. Brij Rattan Bagri, Director of the Company Relative of Director Salary Per Annum N.A. (i) Salary : 11.40 N.A. NIL Mr. Vikram Rathi Executive Director Remuneration Per Annum N.A. (i) Remuneration : 19.59 N.A. NIL Mr. Vikash Rawal Chief Financial Officer (till 13.08.2018) Salary Per Annum N.A. (i) Salary : 6.72 N.A. NIL Mr. Anshul Mehra Chief Financial Officer (w.e.f. 13.08.2018) Salary Per Annum N.A. (i) Salary : 7.23 N.A. NIL Ms. Abha Garg Company Secretary (till 16.06.2018) Salary Per Annum N.A. (i) Salary : 0.86 N.A. NIL Ms. Varsha Yadav Company Secretary (w.e.f. 02.08.2018) Salary Per Annum N.A. (i) Salary : 4.59 N.A. NIL For BLB LIMITED Place : New Delhi (BRIJ RATTAN BAGRI) (VIKRAM RATHI) Date : 02.07.2019 DIRECTOR EXECUTIVE DIRECTOR (DIN:00007441) (DIN: 00007325) SECRETARIAL AUDIT REPORTFOR THE FINANCIAL YEAR ENDED MARCH 31, 2019 The MembersBLB LimitedSCO (Shop Cum Office) No. 22,Spring Field Colony, Extension No. 1, Near Sector 31-32, Faridabad HR 121003 We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate governance practices by BLB Limited (hereinafter called "the Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/ statutory compliances and expressing our opinion thereon. Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit. We hereby report that in our opinion, the company has, during the audit period covering the financial year ended on March 31, 2019 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter. We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2019 according to the provisions of: (i) The Companies Act, 2013 (the Act) and the rules made thereunder; (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder; (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder to the extent of Regulation 76 of SEBI (Depositories and Participants) Regulations, 2018 (including erstwhile regulation 55A); (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):- (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; (b) The Securities and

Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (including erstwhile regulation); (d) The Securities and Exchange Board of India (Share Based employee Benefits) Regulations, 2014; Not Applicable(e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; Not Applicable(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client to the extent of securities issued; (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; and Not Applicable(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 (including erstwhile regulation); Not Applicable (vi) The other laws, as informed and certified by the Management of the company which are specifically applicable to the Company based on the Sectors/ Industry are:1. SEBI (Stock Brokers and Sub-Brokers) Regulations,1992; 2. Rules, Regulation, Bye-Laws of National Stock Exchange India Limited and NSE Clearing corporation of India Limited;3. Rules, Regulation, Bye-Laws of BSE Limited and Indian Clearing Corporation Limited;4. Rules, Regulation, Bye-Laws of Metropolitan Stock Exchange of India Ltd (MSEI) and Metropolitan Clearing Corporation of India Ltd. (MCCIL). We have also examined compliance with the applicable clauses/Regulations of the following: (i) Secretarial Standards issued by The Institute of Company Secretaries of India being effective from 01.07.2015.(ii) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 We further report that The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes, if any, in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act. Adequate notice is given to all Directors to schedule the Board Meetings. Agenda and detailed notes on agenda were sent at least seven days in advance except in cases where meeting was convened at a shorter notice. The Company has complied with the provisions of Act for convening meeting at the shorter notice and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting. All decisions at Board Meetings and Committee Meetings are carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be. We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines. We further report that during the audit period following major events have happened which are deemed to have major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc. 1. The Scheme for Merger (the 'Scheme') for merger of four (4) Wholly owned Subsidiary Companies namely BLB Commodities Limited, BLB Global Business Limited, Sri Sharadamba Properties Limited and Caprise Commodities Limited ("collectively referred as "Transferor Companies") with the Company i.e. BLB Limited ("Transferee Company") with the appointed date as 01.04.2017, was approved by the Hon'ble National Company Law Tribunal, Chandigarh Bench. The Scheme became effective from 26.02.2019. Consequent to this, the Transferor Companies ceased to be subsidiaries of the Company. For Chandrasekaran Associates Company Secretaries Lakhan GuptaPartnerMembership No. 36583 Date: 20.06.2019Certificate of Practice No. 13725 Place: New Delhi Note: This report is to be read with our letter of even date which is annexed as Annexure-A and forms an integral part of this report. Annexure-AThe MembersBLB LimitedSCO (Shop Cum Office) No. 22,Spring Field Colony, Extension No. 1, Near Sector 31-32, Faridabad HR 121003 Our Report of even date is to be read along with this letter. 1. Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on the random test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on random test basis. 6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company. For Chandrasekaran Associates Company Secretaries Lakhan GuptaPartnerMembership No. 36583 Date: 20.06.2019Certificate of Practice No. 13725 Place: New Delhi ANNEXURE-IIIFORM NO. MGT-9 EXTRACT OF ANNUAL RETURN as on the financial year ended on 31st March, 2019 [Pursuant to Section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014] I. REGISTRATION AND OTHER DETAILS: i) CIN - L67120HR1981PLC051078 ii) Registration Date - 04.12.1981 iii) Name of the Company - BLB LIMITED iv) Category/Sub-Category of the Company - Public Company / Company Limited by shares v) Address of the Registered Office and contact details - SCO (Shop Cum Office) No. 22, Spring Field Colony, Extension No. 1, Sector-31 & 32, Faridabad-121003 Haryana.Tel: 011 -49325600Email: infoblb@blblimited.com vi) Whether listed company (Yes/No) - Yes vii) Name, Address and Contact details of Registrar and Share Transfer Agent, if any - M/s. Abhipra Capital Limited, A-387, Abhipra Complex, Dilkhush Industrial Area, G.T. Karnal Road, Azadpur, New Delhi - 110 033Phone : 011-42390909 E-mail: info@abhipra.com II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY All the business activities contributing 10% or more of the total turnover of the company shall be stated:- S. No. Name and Description of main products/services NIC Code of the product /service % to total turnover of the Company 1 Securities brokerage services 64990 100% III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES Sl. No. Name and address of the company CIN/GLN Holding/Subsidiary/ Associate % of shares held Applicable Section N.A. IV. SHAREHOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity) (i) Category-wise Share Holding S. No. Category of Shareholders No. of Equity shares held at the beginning of the year (01.04.2018) No. of Equity shares held at the end of the year (31.03.2019) % Change during the year Demat Physical Total % of Total Shares Demat Physical Total % of Total Shares A. Promoters 1 Indian a) Individual/HUF 35577690 0 35577690 67.30 35577690 0 35577690 67.30 0 b) Central Govt. 0 0 0 0 0 0 0 0 0 0 c) State Govt(s) 0 0 0 0 0 0 0 0 0 0 d) Bodies Corporate 0 0 0 0 0 0 0 0 0 0 e) Banks/FI 0 0 0 0 0 0 0 0 0 0 f) Any Other 0 0 0 0 0 0 0 0 0 0 Sub-total (A) (1):- 35577690 0 35577690 67.30 35577690 0 35577690 67.30 0 2 Foreign a) NRIs-Individuals 0 0 0 0 0 0 0 0 0 0 b) Other-Individuals 0 0 0 0 0 0 0 0 0 0 c) Bodies Corporate 0 0 0 0 0 0 0 0 0 0 d) Banks/FI 0 0 0 0 0 0 0 0 0 0 e) Any Other 0 0 0 0 0 0 0 0 0 0 Sub-total (A) (2):- 0 0 0 0 0 0 0 0 0 0 Total Shareholding of Promoter (A) = (A)(1)+(A)(2) 35577690 0 35577690 67.30 35577690 0 35577690 67.30 0 B. Public shareholding 1 Institutions a) Mutual Funds 0 0 0 0 0 0 0 0 0 0 b) Banks/FI 0 0 0 0 0 0 0 0 0 0 c) Central Govt. 0 0 0 0 0 0 0 0 0 0 d) State Govt(s) 0 0 0 0 0 0 0 0 0 0 e) Venture Capital Funds 0 0 0 0 0 0 0 0 0 0 f) Insurance Companies 0 0 0 0 0 0 0 0 0 0 g) FIIs 0 0 0 0 0 0 0 0 0 0 h) Foreign Venture Capital Funds 0 0 0 0 0 0 0 0 0 0 i) Others (specify) 0 0 0 0 0 0 0 0 0 0 Sub-total (B) (1):- 0 0 0 0 0 0 0 0 0 0 2 Non- Institutions a) Bodies Corporate i) Indian 11257990 0 11257990 21.30 11046369 0 11046369 20.90 -0.40 ii) Overseas 0 0 0 0.00 0 0 0 0.00 0.00 b) Individuals i) Individual shareholders holding nominal share capital upto Rs. 1 Lakh 3601600 850868 4452468 8.42 3682878 706312 4389190 8.30 -0.12 ii)Individual shareholders holding nominal share capital in excess of Rs. 1 Lakh 861655 0 861655 1.63 861655 107200 968855 1.83 0.20 c) Others (specify) I. Clearing

Members 10124 0 10124 0.02 5884 0 5884 0.01 -0.01 II. NRI's 15620 0 15620 0.03 21401 0 21401 0.04 0.01 III. HUF 162441 0 162441 0.31 Shares Suspense Account 110840 0 110840 0.21 106440 0 106440 0.20 -0.01 V. Investor Education and Protection Fund Authority 416430 0 416430 0.79 446514 0 446514 0.84 0.06 Sub-total (B) (2):- 16436700 850868 17287568 32.70 16474056 813512 17287568 32.70 0.00 Total Public Shareholding (B)=(B)(1)+(B)(2)] 16436700 850868 17287568 32.70 16474056 813512 17287568 32.70 0.00 C. Shares held by Custodian for GDRs & ADRs 0 0 0 0 0 0 0 0 0 0 Grand Total (A+B+C) 52014390 850868 52865258 100.00 52051746 813512 52865258 100.00 0.00 (ii) Shareholding of Promoters Sl. No. Shareholder's Name Shareholding at the beginning of the year Shareholding at the end of the year No. of Equity Shares % of total Shares of the Company % of Shares Pledged/ encumbered to total shares No. of Equity Shares % of total Shares of the Company % of Shares Pledged/ encumbered to total shares % change in share holding during the year 1 Brij Rattan Bagri 32309490 61.12 0 32309490 61.12 0 0 2 Malati Bagri 3068200 5.80 0 3068200 5.80 0 0 3 Siddharth Bagri 100000 0.19 0 100000 0.19 0 0 4 Nanditaa Bagri 100000 0.19 0 100000 0.19 0 0 Total 35577690 67.30 0 35577690 67.30 0 0 (iii) Change in Promoters' Shareholding (please specify, if thereis no change) There is no change in promoter's shareholding during FY 2018-19 (iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs) Sl. No. Shareholder's Name Shareholding at the beginning of the year i.e. 01.04.2018 Date Increase/ Decrease in shareholding Reason for Increase / decrease Cumulative Shareholding during the year Shareholding at the end of the year i.e. 31.03.2019 No. of Equity Shares % of total shares of the Company No. of Equity Shares % of total shares of the Company No. of Equity Shares % of total shares of the company 1 ACN FINANCIAL SERVICES LIMITED 5640684 10.67 24.08.2018 31.08.2018 07.09.2018 500000 1941405 2258300 Purchase of Shares 6140684 8082089 10340389 11.61 15.28 19.56 10340389 19.562 NAMAN BAGRI 861655 1.63 01.04.2019 Nil N.A. 861655 1.63 861655 1.633 SHIVMANI VINIMAY PRIVATE LIMITED 0 0.00 31.12.2018 04.01.2019 11.01.2019 18.01.2019 37049 195265 29283 4328 Purchase of Shares 37049 232314 261597 265925 0.07 0.44 0.49 0.50 265925 0.504 DINESH JAIN (HUF) 0 0.00 13.04.2018 20.04.2018 27.04.2018 04.05.2018 11.05.2018 18.05.2018 25.05.2018 08.06.2018 22.06.2018 16.11.2018 39287 44927 36355 311 1000 12444 4652 8 500 20000 Purchase of Shares Purchase of Shares Purchase of Shares Purchase of Shares Sale of Shares Sale of Shares Sale of Shares Sale of Shares Sale of Shares Purchase of Shares 39287 84214 120569 120880 119880 107436 102784 102776 102276 122276 0.07 0.16 0.23 0.23 0.27 0.20 0.19 0.19 0.19 0.23 122276 0.235 AJESH KUMAR SHARMA 38200 0.07 25.04.2018 69000 Purchase of Shares 107200 0.20 107200 0.206 ABBAS FAKHRI KARIMI 100301 0.19 15.06.2018 30.06.2018 30.06.2018 13.07.2018 20.07.2018 27.07.2018 03.08.2018 03.08.2018 10.08.2018 14.09.2018 29.09.2018 07.12.2018 14.12.2018 04.01.2019 25.01.2019 12673 108 4745 2950 3135 3286 169 400 921 2000 8065 1650 600 500 850 Purchase of Shares Sale of Shares Sale of Shares Sale of Shares Sale of Shares Sale of Shares Purchase of Shares Sale of Shares Purchase of Shares Sale of Shares Sale of Shares Purchase of Shares Purchase of Shares Purchase of Shares Purchase of Shares 112974 112866 108121 105171 102036 98750 98919 98519 99440 97440 89375 91025 91625 92125 92975 0.21 0.21 0.20 0.20 0.19 0.19 0.19 0.19 0.19 0.18 0.17 0.17 0.17 0.17 0.18 92975 0.187 AJAY KUMAR 81000 0.15 01.04.2019 Nil N.A. 81000 0.15 81000 0.158 ANS PVT LIMITED 144722 0.27 13.04.2018 30.06.2018 26.10.2018 18.01.2019 25.01.2019 01.02.2019 08.02.2019 15.02.2019 22.02.2019 08.03.2019 15.03.2019 22.03.2019 30.03.2019 30000 20000 23000 2995 1000 1100 5354 13752 1095 1304 100 25000 8659 Sale of Shares Purchase of Shares Sale of Shares Purchase of Shares Purchase of Shares Purchase of Shares Purchase of Shares Sale of Shares Sale of Shares Purchase of Shares Sale of Shares Sale of Shares Sale of Shares 114722 134722 111722 114717 115717 116817 122171 108419 107324 108628 108528 83528 74869 0.22 0.25 0.21 0.22 0.22 0.22 0.23 0.20 0.20 0.20 0.20 0.16 0.14 74869 0.149 ISHAAN EXIMCO PRIVATE LIMITED 0 0.00 30.03.2019 Nil Purchase of Shares 70423 0.13 70423 0.1310 HAPPY GOEL 60403 0.11 18.01.2019 25.01.2019 3000 2000 Purchase of Shares Purchase of Shares 63403 65403 0.12 0.12 65403 0.12 Note: The above details are as on March 31, 2019. In case of demat shares, it is not feasible to track movement of shares on daily basis. Also the reasons of change in shareholding are not known to the Company as the same are not disclosed to the Company. Company has not allotted or issued any allotment, bonus, sweat equity shares during the year. $ Date of change in holding/ transaction is provided on the basis of weekly benpose received from M/s Abhipra Capital Limited, the Registrar and Share Transfer Agent of the Company. The last date of benpose period is taken as the date of change for above purpose. (v) Shareholding of Directors and Key Managerial Personnel Sl. No. Name Shareholding at the beginning of the year i.e. 01.04.2018 Cumulative Shareholding during the year Shareholding at the end of the year i.e. 31.03.2019 No. of Equity Shares % of total shares of the Company No. of Shares % of total shares of the Company No. of Equity Shares % of total shares of the company 1 Brij Rattan Bagri Chairman 32309490 61.12 32309490 61.12 32309490 61.12 2 Vikram Rathi Executive Director 45600 0.09 45600 0.09 45600 0.09 V. INDEBTEDNESS Indebtedness of the Company including interest outstanding/accrued but not due for payment (Rs. in Lakhs) Secured Loans excluding deposits Unsecured Loans Deposits Total Indebtedness Indebtedness at the beginning of the financial year i) Principal Amount - 1260.00 - 1260.00ii) Interest due but not paid - - - - iii) Interest Accrued but not due - - - - Total (i+ii+iii) - 1260.00 - 1260.00 Change in Indebtedness during the financial year Addition - 245.00 - 245.00 Reduction - 240.00 - 240.00 Net Change - 5.00 - 5.00 Indebtedness at the end of the financial year i) Principal Amount - 1265.00 - 1,265 ii) Interest due but not paid - - - - iii) Interest Accrued but not due - - - - Total (i+ii+iii) - 1265.00 - 1265.00 VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL A. Remuneration to Managing Director, Whole-time Directors and/or Manager (Amount in Rs.Lakhs) Sl. No. Particulars of Remuneration Name of Managing Director/ Wholetime Director/ Manager Total Amount Sh. Vikram Rathi (Executive Director) 1 Gross Salary (a) Salary as per provisions contained in Section 17(1) of the Income Tax Act, 1961 19.38 19.38 (b) Value of perquisites u/s 17(2) of Income Tax Act, 1961 0.21 0.21 (c) Profits in lieu of salary under section 17(3) of Income Tax Act, 1961 Nil Nil 2 Stock Option Nil Nil 3 Sweat

Equity Nil Nil 4 Commission Nil Nil - as % of profit Nil - Others, specify Nil 5 Others, please specify Nil Nil Total(A) 19.59 19.59 Ceiling as per Companies Act, 2013 30.00 30.00 B. Remuneration to Other Directors (Amount in Rs. Lakhs) Sl. No. Particulars of Remuneration Name of Directors Total Amount Sh. Brij Rattan Bagri Sh. Keshav Chand Jain Sh. Rajesh Kumar Damani** Sh. Manas Jain*** Smt. Dhwani Jain Sh. Ram Pal Sharma# Sh. Chitter Kumar Aggarwal## 1 Independent Directors -Fees for attending Board/ Committee Meetings Nil Nil Nil Nil Nil Nil Nil -Commission Nil Nil Nil Nil Nil Nil Nil -Others, please specify Nil Nil Nil Nil Nil Nil Nil Total(1) Nil Nil Nil Nil Nil Nil Nil 2 Other Non-executive Directors -Fees for attending Board/ Committee Meetings Nil Nil Nil Nil Nil Nil Nil -Commission Nil Nil Nil Nil Nil Nil Nil -Others, please specify Nil Nil Nil Nil Nil Nil Nil Total(2) Nil Nil Nil Nil Nil Nil Nil Total(B)=(1+2) Nil Nil Nil Nil Nil Nil Nil Total Managerial Remuneration - - - - - - Overall Ceiling as per the Companies Act, 2013* 16.00 11.00 3.00 15.00 25.00 5.00 11.00 86.00 Note* Overall ceiling of Remuneration to other Directors includes only maximum remuneration payable for sitting fees for attending Board and Committee Meetings. ** Sh. Rajesh Kumar Damani resigned from the Company w.e.f. 01.08.2018. *** Sh. Manas Jain resigned from the Company w.e.f. 20.09.2018 # Sh. Ram Pal Sharma appointed as Indpendent Director w.e.f. 20.09.2018 ## Sh. Chitter Kumar Aggarwal appointed as Non- executive Director w.e.f. 28.08.2018. C. Remuneration to key managerial personnel other than MD/Manager/WTD (Amount in Lakhs) Sl. No. Particulars of Remuneration Key Managerial Personnel Total Amount Chief Executive Officer(CEO) Chief Financial Officer (CFO)(Vikash Rawal)* Chief Financial Officer (CFO)(Anshul Mehra)# Company Secretary (CS) (Abha Garg)** Company Secretary (CS) (Varsha Yadav)## 1 Gross Salary (a) Salary as per provisions contained in Section 17(1) of the Income Tax Act, 1961 - 6.63 7.00 0.82 4.42 18.87 (b) Value of perquisites u/s 17(2) of Income Tax Act, 1961 - 0.09 0.23 0.04 0.17 0.53 (c) Profits in lieu of salary under section 17(3) of Income Tax Act, 1961 - Nil Nil Nil Nil Nil 2 Stock Option - Nil Nil Nil Nil Nil 3 Sweat Equity - Nil Nil Nil Nil Nil 4 Commission - Nil Nil Nil Nil Nil - as % of profit - Nil - Others, specify - Nil 5 Others, please specify - Nil Nil Nil Nil Nil Total - 6.72 7.23 0.86 4.59 19.40 * Sh. Vikash Rawal, CFO resigned from the Company w.e.f. 13.08.2018. ** Ms. Abha Garg, CS resigned from the Company w.e.f. 16.06.2018 # Sh. Anshul Mehra appointed as Chief Financial Officer w.e.f. 13.08.2018 ## Ms. Varsha Yadav appointed as Company Secretary w.e.f. 02.08.2018. VII. PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES: Type Section of the Companies Act Brief Description Details of Penalty/ Punishment/Compounding /Compounding fees imposed Authority [RD/NCLT/COURT] Appeal made, if any (give details) A. COMPANY - NIL Penalty - - - - - - Punishment - - - - - - Compounding - - - - - - B. DIRECTORS - NIL Penalty - - - - - - Punishment - - - - - - Compounding - - - - - - C. OTHER OFFICERS IN DEFAULT - NIL Penalty - - - - - - Punishment - - - - - - Compounding - - - - - - For and on behalf of the Board of Directors of BLB LIMITED (BRIJ RATTAN BAGRI) Place : New Delhi CHAIRMAN Date : 02.07.2019 (DIN: 00007441) ANNEXURE-IV PARTICULARS OF REMUNERATION The information required under Section 197(12) read with Rule 5 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 of the Act and the Rules made thereunder, in respect of employees of the Company is follows: (a) the ratio of the remuneration of each director to the median remuneration of the employees of the company for the financial year 2018-19; Name of Director(s) Ratio to Median RemunerationNon- Executive Directors Sh. Brij Rattan Bagri N.A.Sh. Keshav Chand Jain N.A.Sh. Rajesh Kumar Damani N.A.Sh. Manas Jain N.A.Smt. Dhwani Jain N.A.Sh. Chitter Kumar Aggarwal N.A.Sh. Ram Pal Sharma N.A.Executive Directors Sh. Vikram Rathi 10:1 (b) the percentage increase in remuneration of each Director, Chief Executive Officer, Chief Financial Officer, Company Secretary or Manager, if any, in the financial year 2018-19; Name of Person % increase in remunerationSh. Brij Rattan Bagri N.A.Sh. Keshav Chand Jain N.A.Sh. Rajesh Kumar Damani N.A.Sh. Manas Jain N.A.Smt. Dhwani Jain N.A.Sh. Chitter Kumar Aggarwal N.A.Sh. Ram Pal Sharma N.A.Sh. Vikram Rathi 0%Sh. Vikash Rawal, Chief Financial Officer 0%Sh. Anshul Mehra, Chief Financial Officer 0%Ms. Abha Garg, Company Secretary 0%Ms. Varsha Yadav, Company Secretary 0% (c) the percentage increase in the median remuneration of employees in the financial year 2018-19 was 6.60% (d) the number of permanent employees on the rolls of Company: The number of employees on the payroll of the Company as on 31st March, 2019 were 38, as against 27 in the previous Financial Year. (e) average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration The average increase in salaries of employees excluding managerial personnel in 2018-19: 5.96% The average increase in remuneration of Managerial Personnel was 0% for the financial year 2018-19. The increase in Managerial remuneration is lower than percentile increase in salary of other employees. (f) affirmation that the remuneration is as per the remuneration policy of the Company The remuneration is as per the Nomination, Remuneration and Evaluation Policy for Directors, Key Managerial Personnel and other employees of the Company to whom it applies. (g) Particulars of Employees pursuant to provisions of section 197 of the Companies Act, 2013 and Rule 5 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is hereby attached with this report as Annexure - V. For and on behalf of the Board of Directors of BLB Limited Place : New Delhi (Brij Rattan Bagri)Date : 02.07.2019 CHAIRMAN (DIN: 00007441) ANNEXURE-V PARTICULARS OF EMPLOYEES Pursuant to provisions of section 197 of the Companies Act, 2013 and Rule 5 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the details of remuneration of the employees are given below: (a) Top 10 Employee in terms of remuneration who were Employed throughout the financial year: Sr. No. Name Designation Remuneration(Amt. in Rs.) Nature of employment Qualification Experience(No. of Years) Date of Commencement of employment Age (years) Last employment before joining the Company % of Equity Capital held Relation with Director/Manager of the Company 1 Vikram Rathi Executive Director 19,58,916 Management & Administration B.Com.(H), FCA 31 31-01-2001 53 BLB Group 0.09 None 2 Premananda Panda VP - Investment and Research 12,52,822 Investment and Research FCA 23 01-07-2017 48 Self employed None None 3 Nanditaa Bagri VP - Business Development 11,40,024 Business Development MBA 11 01-02-2008 41 None 0.19 Relative of Sh. Brij Rattan Bagri, Chairman/Non - Executive Director 4 Anshul Mehra Chief Financial Officer 7,23,334 Finance & Accounts B.Com., FCA 27 01-07-2011 53 BLB Commodities Ltd. None None 5 Deepak Shrivastava Manager (F&A) 6,11,120 Accounts B.A. (H) 26 14-07-1993 46 BLB Commodities Ltd. None None 6 Mayank Kumar Mittal Senior Technical Analyst 5,25,064 Stock Market BSC 13 01-01-2013 35 BLB Commodities Ltd. None None 7 Shashikant Research Analyst 4,06,674 Stock Market BSC 6 28-08-2015 36 Perfect Research None None 8 Shashikant Dholpariya Asst. Manager Legal 4,01,281 Legal B.A. LL.B 6 25-10-2012 36 Self employed None None 9 Raja Ram Jha Senior Executive (F&A) 3,88,034 Accounts MBA (Finance) 23 09-06-2008 47 J.G.T Company Limited None None 10 Rajinder Pal System Administrator 3,82,159 I.T. Department BCA 10 03-05-2012 30 Shokeen Group None None (b) Employees who were in the receipt of remuneration aggregating Rs. 1,02,00,000 or more per annum : None (c) Employed for part of the financial year and was in receipt of remuneration not less than Rs. 8,50,000 per month : None (d) Employee who was in receipt of remuneration in excess of that drawn by the Managing Director or whole time director or manager and holds by himself or along with his spouse and dependent children, not less than 2% of the equity shares of the Company : None Note: 1. There were no employee in the Company, throughout the financial year or part of the year, who were in receipt of remuneration aggregating Rs. 1,02,00,000 or more per annum or Rs. 8,50,000 per month. “Annexure-VI” REPORT ON CORPORATE GOVERNANCE 1. COMPANY’S PHILOSOPHY

ON CODE OF CORPORATE GOVERNANCE Corporate Governance is all about sound corporate practices based on conscience, openness, fairness, professionalism, transparency, credibility and accountability for building confidence of its various stakeholders. It is the responsibility of the Board of Directors and Management of the Company towards shareholders and other stakeholders/investors of the Company. It is a key element in improving efficiency and growth of the Company and to enhance the investor confidence in the Company. The Company is committed to ensure that all stakeholders' interests are protected, by continuously striving to increase the efficiency of the operations as well as the systems and processes for use of corporate resources. The Company aims at achieving not only the highest possible standards of legal and regulatory compliances, but also of effective management. We believe in a Board of appropriate size, composition and commitment to adequately discharge its responsibilities and duties. We consistently review on a periodical basis all systems, policies and delegations so as to establish adequate and sound systems of risk management and internal control. Corporate Governance is founded upon a rich legacy of fair, ethical and transparent governance practices, many of which were practiced by the Company. Our Corporate governance policy has been based on professionalism, honesty, integrity and ethical behavior. Through the Governance mechanism in the Company, the Board along with its Committees undertakes its fiduciary responsibilities to all its stakeholders by ensuring transparency, fair play and independence in its decision making. Our corporate governance framework ensures that we make timely disclosures and share correct information regarding our financials and performance as well as business of the Company. Given below is a brief report for the year April 01, 2018 to March 31, 2019 on the practices followed at BLB Limited ("the Company") towards achievement of good Corporate Governance. 2. BOARD OF DIRECTORS The Board of Directors ("Board") comprises of optimum number of Executive, Non-Executive and Independent Directors as required under applicable legislations. As on date of this Report, the Board consists of five (5) Directors comprising one (1) Executive Director and four (4) Non-Executive Directors. The Chairman of the Company is a Non-Executive Director and is also the promoter of the Company. There are three (3) Independent Directors in the Company including one (1) Independent Woman Director as required under Section 149 of the Companies Act, 2013 and rules made thereunder and Regulation 17 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred as "Listing Regulations"). The composition of the Board is in conformity with the Regulation 17 of the Listing Regulations. The composition of the Board represents an optimal mix of professionalism, knowledge and experience and enables the Board to discharge its responsibilities and provide effective leadership to the business. Based on the confirmation/ disclosures received from the Directors and on evaluation of the relationships disclosed, all Non-Executive Directors other than Sh. Brij Rattan Bagri, Chairman are Independent in terms of Section 149 of the Companies Act, 2013 and Regulation 16 of the Listing Regulations. None of the Directors is on the Board of more than twenty (20) Companies or a Director in more than 10 public companies or a Member of more than ten (10) Board-level Committees or a Chairperson of more than five (5) such Committees. Further the number of other Board of Directors or Committees in which Directors of the Company is Director/ member or Chairperson is as under: Sl. No. Name of the Director(DIN) Category of Directorship/ Designation Inter-se relationship between Directors # Director Relation with whom related No. of other Boards on which Director is a Directoras on 31/03/2019 No. of Committees of other companies in which Director is Member/ Chairpersonas on 31/03/2019*1 Sh. Brij Rattan Bagri (00007441) Promoter & Non- Executive Director None N.A. 0 02 Sh. Vikram Rathi(00007325) Executive Director None N.A. 0 03 Sh. Keshav Chand Jain**(00007539) Non- Executive Director None N.A. 0 04 Sh. Chitter Kumar Aggarwal(00038502) Independent Non- Executive Director None N.A. 0 05 Sh. Ram Pal Sharma(02785619) Independent Non- Executive Director None N.A. 0 06 Smt. Dhwani Jain(06985038) Woman Independent Non-Executive Director None N.A. 0 0# Inter-se relationship between Directors *(Audit Committee/Nomination and Remuneration Committee/Stakeholder Relationship Committee) **Sh. Keshav Chand Jain had resigned from the Board of Company and as a Member of Nomination and Remuneration Committee and Committee of Directors with effect from 09th April, 2019. None of the Directors on the Board serve as an Independent Director in more than seven listed companies. There is no Whole Time Director in the Company who also serves as an Independent Director in more than three listed companies. None of the Directors are related to each other. The Company has not issued any convertible instruments during the year under consideration. The Company did not advance loan to any of its Directors during Financial Year 2018-19. Sh. Brij Rattan Bagri, Non executive Director holds 32309490 equity shares of Company while rest Non executive directors do not hold any shares of the Company. The Company doesn't have any convertible instruments. The details of the composition of the Board, attendance record of Directors at the Board Meetings / Committee Meetings, last Annual General Meeting (AGM) and the Directorships / Committee Memberships, held in other companies by the Directors of the Company are given below:- Composition of the Board as on March 31, 2019 and details of meetings: Sl. No. Name of the Director Category of Directorship/ Designation Attendance Particulars Details of share holding in the Company held by the Director(s) as on 31.03.2019(Equity shares of Re. 1 each) No. of Board Meetings during FY 2018-19 At AGM held on August 28, 2018 Held Attended Attended 1 Sh. Brij Rattan Bagri Promoter & Non- Executive Director 9 9 Yes 32309490 2 Sh. Vikram Rathi Executive Director 9 9 Yes 45600 3 Sh. Keshav Chand Jain* Non- Executive Director 9 9 Yes 0 4 Sh. Chitter Kumar Aggarwal Independent Non- Executive Director 9 5 N.A. 0 5 Sh. Ram Pal Sharma Independent Non- Executive Director 9 4 N.A. 0 6 Smt. Dhwani Jain Woman Independent Non-Executive Director 9 9 Yes 0 *Sh. Keshav Chand Jain had resigned from the Board of Company and as a Member of Nomination and Remuneration Committee and Committee of Directors with effect from 09th April, 2019. $ Dates of Board meetings are given in separate section of the report. Independent Directors Confirmation by the Board All Independent Directors have given declarations that they meet the criteria of independence as laid down under Section 149(6) of the Companies Act, 2013 and Regulation 16(1) (b) read with Regulation 25(8) of the Listing Regulations. In the opinion of the Board, the Independent Directors, fulfill the conditions of independence specified in Section 149(6) of the Companies Act, 2013 and Regulation 16(1) (b) read with Regulation 25(8) of the Listing Regulations. The Company has issued letter of appointment to all the Independent Directors and the terms and conditions of their appointment have been disclosed in the 'Investor Relations' Section of the website of the Company i.e. "www.blblimited.com". Details of resignations and appointments of Independent Directors are set out in Board Report. Number of Independent Directorships As per Regulation 17A of the Listing Regulations, Independent Directors of the Company shall not serve as Independent Director in more than seven listed companies. Further, the Whole Time Director of the Company shall not serve as an Independent Director in any listed entity. The number of Directorships, Committee Membership(s) of all Directors is within respective limits prescribed under the Companies Act, 2013 and Listing Regulations. Letter of Appointment for Independent Directors The Company has issued letter of appointment to all the Independent Directors and the terms and conditions of their appointment have been disclosed in the 'Investor Relations' section of the website of the Company at "www.blblimited.com". Further, resignation of Independent Directors was due to not able to devote much time to the Board and Committees of the Company as intimated to the Company. The Board has identified the following skill set with reference to its Business and Industry which are currently available with the Board: Strategic Leadership Skills Appreciation of long-term trends, strategic choices and experience in guiding and leading management teams to make decisions in uncertain environments. Financial and Risk Management Wide-ranging financial skills, accounting and reporting, corporate finance and internal controls, including assessing quality of financial controls identify the key risks to the Company and monitor the effectiveness of the risk management framework and practices Governance Experience in developing governance practices, serving the best interests of all stakeholders, maintaining board and management accountability, building long-term effective stakeholder engagements and commitment to highest standards of corporate ethics and values Industry and sector experience or knowledge: Knowledge and experience in Capital Market to provide strategic guidance to the managementDigital expertise: Background in Broking business and anticipation of technological trends, suggestions and creation of emerging business ideas A. DETAILS OF BOARD MEETINGS HELD DURING THE FINANCIAL YEAR 2018-19: The meetings are

convened by the Board at regular intervals by giving appropriate advance notice to review, discuss and decide on company policies, business strategies and issues which have to be decided by the Board. The Agenda of the Board / Committee meetings is set by the Company Secretary in consultation with the Chairman and Executive Director of the Company. The Agenda was circulated at least seven days before the meeting, but in certain cases, where the business item required immediate action, shorter notice was also served. The Agenda for the Board and Committee meetings includes detailed notes on the items to be discussed at the meeting to enable the Directors/Members of Committees to take an informed decision. The Board has periodically reviewed compliance report of all laws applicable on the Company as well as steps taken to rectify instances of non-compliances, if any. The maximum interval between any two meetings was well within the maximum allowed gap of 120 days. During the Financial Year ended March 31, 2019, Nine (9) meetings of the Board were held, details of which are as follows: Sl. No. Date of Board Meeting Board Strength No. of Directors present1 10.04.2018 6 62 30.05.2018 6 63 02.08.2018 5 54 13.08.2018 5 55 20.09.2018 5 56 13.11.2018 6 67 03.12.2018 6 68 12.02.2019 6 69 separate meeting of the Independent Directors was held on 18.03.2019 as per the requirements of Schedule IV of Companies Act, 2013 and Regulation 25 of the Listing Regulations. B. CODE OF CONDUCT The Company has laid down a Code of Conduct ("Code") for all Board members and Senior Management of the Company. The code is available in the 'Investor Relations' Section of the website of the Company i.e. www.blblimited.com. The Code has been circulated to all the members of the Board and Senior Management and they have affirmed compliance with the Code for the financial year ended March 31, 2019. A declaration signed by Sh. Vikram Rathi, Executive Director of the Company affirming the compliance of the Code of Conduct by Board Members and Senior Management Executives is attached to this Annual Report as Annexure-A. 3. COMMITTEES OF THE BOARD In compliance with the Listing Regulations, the Board has constituted three (3) Committees of the Board, namely: "Audit Committee", "Nomination and Remuneration Committee"; and "Stakeholders' Relationship Committee". The objective is to focus effectively on the issues and ensure expedient resolution of the diverse matters. The Board approves the terms of reference for these Committees. The minutes of the meetings of the Committees are placed before the Board for information in their immediate next board meeting. Apart from above three (3) Committees the Board has voluntarily formulated One (1) more committee of the Board viz. Committee of Directors of the Company to ease the financial transactions relating to availing and granting Loan and/or making Investments or providing guarantees etc. of the Company. The Committee of Directors was formed on May 30, 2014 to delegate some of the powers of the Board i.e. to invest the funds of the Company, to borrow money, to grant loans and/or give guarantee and/or provide security in connection with the loans and; One committee namely Enquiry Committee was formulated on 30th March, 2019 by the Board of Directors of company to ensure Compliance of SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2018. Committee was formed to look into procedure of inquiry in case of leak of Unpublished Price Sensitive Information ("UPSI"). The details as to the terms of reference, composition, number of meetings and related attendance, etc., of these Committees are provided hereunder: AUDIT COMMITTEE I. BRIEF TERMS OF REFERENCE: The powers, role and terms of reference of the Audit Committee covers the area as mentioned under Regulation 18 of the Listing Regulations and Section 177 of the Companies Act, 2013, besides other terms as may be referred by the Board of Directors. The powers, role and terms of reference of the Audit Committee include inter alia oversight of Company's financial reporting process, internal financial controls, reviewing the adequacy of the internal audit function, reviewing with management the quarterly/ annual financial statements before submission to the Board, recommending the appointment of statutory auditors and fixation of their remuneration, approval of related party transactions, evaluation of risk management systems etc. II. COMPOSITION, MEETINGS AND ATTENDANCE OF THE COMMITTEE The Audit Committee as on 31.03.2019 has three (3) Non- Executive Directors as members of the committee, two (2) of whom are Independent Directors. The Member, duly authorized by the Chairman of the Committee and also an Independent Director was present at the last Annual General Meeting held on August 28, 2018. The Company Secretary acts as the Secretary to the Committee. The Chief Financial Officer, Statutory Auditors and Internal Auditors are relevantly invited to the Audit Committee Meetings where Quarterly/Annual Unaudited/ Audited Financial Results/ Statement and Internal Audit Reports/ Limited Review Reports/ Statutory Audit Reports are discussed. All members of the Committee possess sound knowledge of accounts, audit and finance etc. The Committee met Five (5) times during the Financial Year 2018-19. The meetings were held on - 30.05.2018; 02.08.2018; 13.08.2018; 13.11.2018; 12.02.2019. The time gap between the two meetings did not exceed one hundred and twenty days. The details of the attendance of Committee members at the Meetings are as follows: Sl. No. Name of Director Category Designation No. of Meetings during FY 2018-19Held Attended 1 Sh. Rajesh Kumar Damani (Ceased to be Chairman/ Member w.e.f. 10.04.2018) Non- Executive Independent Director Member/ Chairperson 5 02 Smt. Dhwani Jain (Appointed as Chairman/ Member w.e.f. 10.04.2018) Non- Executive Independent Director Member/ Chairperson 5 53 Sh. Brij Rattan Bagri Non-Executive Director Member 5 54 Sh. Manas Jain (Ceased to be Member w.e.f. 20.09.2018) Non- Executive Independent Director Member 5 35 Sh. Chitter Kumar Aggarwal (Appointed as Member w.e.f. 20.09.2018) Non- Executive Independent Director Member 5 2 B. NOMINATION & REMUNERATION COMMITTEE I. BRIEF TERMS OF REFERENCE : The Nomination and Remuneration Committee was constituted in accordance with Section 178 of the Companies Act, 2013 and Regulation 19 of the Listing Regulations, the terms of reference of the Committee includes the following namely-formulation of criteria for determining qualifications, positive attributes and independence of a director and recommending to the Board a policy relating to remuneration of the directors, key managerial personnel and other employees; formulation of criteria for evaluation of Directors performance, devising a policy on Board diversity, identifying persons who are qualified to become directors and who may be appointed in senior management positions in accordance with the criteria laid down, and recommend to Board their appointment and removal.II. COMPOSITION, MEETINGS AND ATTENDANCE OF THE COMMITTEE There are three (3) Non-Executive Directors as members of the Committee out of which two are independent. The Chairperson of the Committee is an Independent Director and the Company Secretary acts as the Secretary to the Committee. The Committee met four (4) times during the financial year 2018-19 on 10.04.2018; 02.08.2018; 13.08.2018 and 20.09.2018. The composition of the Committee and details of meetings attended by the members of the Committee during the year are as follows: Sl. No. Name of Director/ Member Category Designation No. of Meetings during FY 2018-19Held Attended 1 Sh. Rajesh Kumar Damani (Ceased as Chairman w.e.f. 10.04.2018) Non- Executive Independent Director Chairperson 4 12 Smt. Dhwani Jain (Appointed as Chairman w.e.f. 10.04.2018) Non-Executive Independent Director Member/ Chairperson 4 33 Sh. Manas Jain (Ceased as Member w.e.f. 20.09.2018) Non- Executive Independent Director Member 4 44 Sh. Keshav Chand Jain Non- Executive Director Member 4 45 Sh. Chitter Kumar Aggarwal (Appointed as Member w.e.f. 20.09.2018) Non- Executive Independent Director Member 4 0 III. DETAILS OF REMUNERATION PAID TO DIRECTORS The following are the details of the remuneration paid to the managerial personnel during the Financial Year 2018-19: · Details of Remuneration to Executive Director The salary, benefits and perquisites paid to the Executive Director(s) during the financial year 2018-19 were Rs. 19.59 Lakhs, which is within overall limit as approved by the Shareholders of the Company. DETAILS OF REMUNERATION (SH. VIKRAM RATHI, EXECUTIVE DIRECTOR) Amount (Rs. in Lakhs)Salary 19.38 Perquisites 0.21Stock options -Number of Shares held 45,600 Equity Shares of Re. 1 each Service Contract 30.01.2017 till 29.01.2020 Ø Entire Salary of Sh. Vikram Rathi is fixed and there is no variable component except performance linked incentive(s), if any, given to him.Ø Service Contract, Notice Period, Severance fees is as per HR Policies of the Company.Ø The Company did not have any Employee Stock Option Plans (ESOPs) till March 31, 2019. · Non-Executive Directors No remuneration/commission or sitting fees was paid to any Non- Executive Director(s) for attending Board Meetings / Committee Meetings, by the Company for the Financial Year 2018-19. All pecuniary relationship or transactions of the non-executive Directors vis-à-vis the listed entity: NIL IV. REMUNERATION POLICY The remuneration paid to Directors/ Key Managerial Personnel/Relative of Director(s) is recommended by the Nomination and Remuneration Committee and approved by the Board of Directors in the Board Meeting, and wherever required pursuant to the subsequent approval by the Shareholders at

the General Meeting and such other authorities, as the case may be and as per the regulatory requirements. The Company did not have any Employee Stock Option Plans (ESOPs) till March 31, 2019. The Company has a comprehensive policy which ensures equality, fairness and consistency in rewarding the employees on the basis of performance against set objectives. The Company endeavors to attract, retain, develop and motivate a high performance workforce and appropriately reward the workforce for contribution made towards growth of the Company. V. PERFORMANCE EVALUATION The criteria for performance evaluation covers the areas relevant to the functioning of Independent Directors and the guidance note on Board Evaluation issued by SEBI via circular dated 05.01.2017 which includes experience, qualification, participation, conduct and effectiveness, etc. The performance evaluation of Independent Director(s) was done by the entire Board of Director(s) and in the evaluation process the director(s) who are subject to evaluation did not participate. Criteria for performance evaluation of Independent Directors, as laid in the Nomination, Remuneration & Evaluation Policy is detailed in Board Report. STAKEHOLDERS' RELATIONSHIP COMMITTEE The Committee's scope includes looking into redressal of grievances of the investors pertaining to transfer of shares, non-receipt of annual report, non-receipt of dividend, dematerialisation / rematerialisation of shares, complaint letters received from Stock Exchanges, SEBI, non-receipt of interest warrants, repayment of Fixed Deposit issues etc. I. COMPOSITION, MEETINGS AND ATTENDANCE OF THE COMMITTEE During the financial year under review, the Stakeholders' Relationship Committee comprised of one (1) Executive Director and two (2) Non-Executive Independent Directors as members of the committee. The Chairperson of the Committee is Non - Executive Independent Director as per the requirements of Section 178(5) of the Companies Act, 2013 and Regulation 20 of the Listing Regulations. The Company Secretary acts as the Secretary to the Committee. The Committee met Seven (7) times during the Financial Year 2018-19. The meetings were held on- 25.04.2018; 25.07.2018; 20.08.2018; 10.09.2018; 03.10.2018; 01.11.2018 and 22.11.2018. The composition of the Committee and the details of meetings attended by the members of the above said Committee during the year are as follows: Sl. No. Name of Director Category Designation No. of Meetings during FY 2018-19Held Attended 1 Sh. Rajesh Kumar Damani (Ceased as Chairman w.e.f. 10.04.2018) Non- Executive Independent Director Chairperson 7 02 Smt. Dhwani Jain (Appointed as Chairman w.e.f. 10.04.2018) Non- Executive Independent Director Member/ Chairperson 7 73 Sh. Manas Jain (Ceased as Member w.e.f. 20.09.2018) Non- Executive Independent Director Member 7 44 Sh. Vikram Rathi Executive Director Member 7 75. Sh. Chitter Kumar Aggarwal (Appointed as Member w.e.f. 20.09.2018) Non- Executive Independent Director Member 7 3 The signed minutes of the Committee meetings are placed in the subsequent Board Meetings held thereafter. The Shareholders' Grievances are closely supervised by the Company Secretary who co-ordinates with the concerned authorities, if required. To redress the investor grievances, the Company has a dedicated e-mail ID displayed on Company's website, i.e. "investorcomplaint@blblimited.com." for the purpose of registering complaints by investors and to take necessary follow-up action in relation thereto. II. Name, designation and address of Compliance Officer Ms. Varsha Yadav(COMPANY SECRETARY AND COMPLIANCE OFFICER) Corporate Office: BLB LIMITEDH. No. 4760-61/23, 3rd Floor,Ansari Road, Darya Ganj,New Delhi-110002Tel : +91-11 - 49325600Email: csblb@blblimited.com, infoblb@blblimited.com III. DETAILS OF SHAREHOLDER'S COMPLAINTS RECEIVED : During the Financial Year 2018-19 under report the details of complaints received and redressed are shown below: Opening Balance Received Resolved Pending Closing Balance NIL NIL NIL NIL NIL IV. TRANSFER OR TRANSMISSION OR TRANSPOSITION OF SECURITIES: Pursuant to Regulation 7(3) and 40(9) of the Listing Regulations, a certificate on half-yearly basis confirming due compliance of share transfer formalities by the Company from Registrar Transfer Agent, Company Secretary and Practicing Company Secretary has been submitted to the Stock Exchanges within stipulated time. The company processes the request for Transfer of shares within 15 Days from the date of receipt of request in order, with the company or to the Registrar and Share Transfer Agent and Transmission of securities which are held in dematerialize or physical form, within a period of 7 days or 21 days respectively from the date of request received in order with the company or to the Registrar and Share Transfer Agent. D. FAMILIARIZATION PROGRAMME The Independent Directors are familiarized with their roles, rights, responsibilities, etc. The details of the familiarization Programme are uploaded in the policies and codes in 'Investor Relations' column of the website of the Company at "www.blblimited.com". E. INDEPENDENT DIRECTORS MEETING During the year under review, the Independent Directors met on March 18, 2019, inter alia, to: Evaluate performance of Non-Independent Directors and the Board of Directors as a whole;Evaluate performance of the Chairman of the Company, taking into account the views of the Executive and Non- Executive Directors;Evaluation of the quality, content and timeliness of flow of information between the Management and the Board that is necessary for the Board to effectively and reasonably perform its duties. All the Independent Directors were present at this Meeting. 4. GENERAL BODY MEETINGS The details of General meetings held during the last three Financial Year(s) are mentioned in table below: · ANNUAL GENERAL MEETING Financial Year Date of Meeting Time of Meeting Venue of Meeting Special Resolution passed 2015-2016 September 27, 2016 11:15 A.M. Magpie Tourist Resort, (A unit of Haryana Tourism Corporation Ltd.), Sector - 16A, Mathura Road, Faridabad - 121002, Haryana 1. Re-appointment of Sh. Vikram Rathi, as an Executive Director of the Company for a term of three (3) years2. To sell the stake/ investment in equity shares of M/s Sri Chaturbhuj Properties Limited and/or M/s Sri Sharadamba Properties Limited, wholly owned subsidiaries of the Company 2016-2017 September 16, 2017 11:00 A.M. Magpie Tourist Resort, (A unit of Haryana Tourism Corporation Ltd.), Sector - 16A, Mathura Road, Faridabad - 121002, Haryana None 2017-2018 August 28, 2018 11:00 A.M. Magpie Tourist Resort, (A unit of Haryana Tourism Corporation Ltd.), Sector - 16A, Mathura Road, Faridabad - 121002, Haryana 1. Appointment of Sh. Chitter Kumar Aggarwal (DIN: 0038502) as a Director of the company 2. To approve change in the name of Company and amendment in Memorandum of Association 3. To approve amendment in the Article of Association · EXTRA ORDINARY GENERAL MEETING/ MEETING THROUGH POSTAL BALLOT During the year under review, no Extra Ordinary General Meeting of the members of the Company was held and no special resolution was passed /proposed to be passed through Postal Ballot. 5. MEANS OF COMMUNICATION Quarterly Results Company's quarterly/half-yearly financial results for quarters during FY 2018-19 were published in the leading Hindi and English newspapers as per Regulation 47 of Listing Regulation. These were published for the quarter ended June 2018; September, 2018; December, 2018 and March, 2019 in the Financial Express (English), all India Edition and Jansatta (Hindi), Delhi NCR edition. In addition to the above, the financial results are also displayed in the 'Investor Relations' section of the website of the Company i.e. www.blblimited.com for the information of all shareholders. All price sensitive information is made public at the earliest through intimation to Stock Exchange(s). Newspaper in which results are published The Financial Express (English) and Jansatta (Hindi) edition. Website The Company's website i.e. www.blblimited.com contains a separate dedicated section 'Investor Relations' where all information needed by the shareholders is available including the Financial Results and Annual Report of the Company and of its subsidiary Companies. During the period under review Company has not made any presentation to institutional investors or analysts. Official News Release The official news releases are also displayed in the 'Investor Relations' section of the website of the Company i.e. www.blblimited.com for the information of all shareholders.Presentations made to Institutional Investors or to the analysts Not applicable. Annual Report Annual Report containing, inter alia, Audited Annual Accounts, Directors' Report, Auditor's Report and other important information is circulated to members and others entitled thereto. The Management Discussion and Analysis Report forms part of the Annual Report and is displayed in the 'Investor Relations' section of the website of the Company viz. "www.blblimited.com". 6. GENERAL SHAREHOLDER INFORMATION I. ANNUAL GENERAL MEETING Date : August 01, 2019Day : ThursdayTime : 11:00 A.M.Venue : Magpie Tourist Resort, (A unit of Haryana Tourism Corporation Ltd.), Sector 16A, Mathura Road, Faridabad-121002, Haryana II. FINANCIAL CALENDAR (TENTATIVE) FOR THE FINANCIAL YEAR 01ST APRIL, 2019 TO 31ST MARCH, 2020 For the Approval of Unaudited Quarterly Financial Results for the quarter ending: June 30, 2019 - On or before August 14, 2019 September 30, 2019 - On or before November 14, 2019 December

31, 2019 - On or before February 14, 2020 For the Approval of Audited Financial Results for Financial Year ending: March 31, 2020 - On or before May 30, 2020 III. DATE OF BOOK CLOSURE The Company is not required to close books as no dividend is declared or recommended by the Board of Directors. However, the Share transfer books for physical securities holders shall remain closed on 26th July, 2019 in terms of provision of Regulation 42(5) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. IV. DIVIDEND The Board did not declare and recommend any Dividend for the year ended March 31, 2019. V. UNCLAIMED DIVIDEND/ SHARES Pursuant to the provisions of Section 124(5) of the Companies Act, 2013, if the dividend transferred to the Unpaid Dividend Account of the Company remains unpaid or unclaimed for a period of seven years from the date of such transfer then such unclaimed or unpaid dividend shall be transferred by the Company along with interest accrued, if any to the Investor Education and Protection Fund ('the IEPF'), a fund established under sub-section (1) of section 125 of the Act. The details of unclaimed/unpaid dividend are available on the website of the Company viz. www.blblimited.com. Mandatory Transfer of Shares to Demat Account of Investors Education and Protection Fund Authority (IEPFA) in case of unpaid/ unclaimed dividend on shares for a consecutive period of seven years In terms of Section 124(6) of the Companies Act, 2013 read with Rule 6 of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, (as amended from time to time) (IEPF Rules) shares on which dividend has not been paid or claimed by a shareholder for a period of seven consecutive years or more shall be credited to the Demat Account of Investor Education and Protection Fund Authority (IEPFA) within a period of thirty days of such shares becoming due to be so transferred. Upon transfer of such shares, all benefits (like bonus, etc.), if any, accruing on such shares shall also be credited to such Demat Account and the voting rights on such shares shall remain frozen till the rightful owner claims the shares. Shares which are transferred to the Demat Account of IEPFA can be claimed back by the shareholders from IEPFA by following the procedure prescribed under the aforesaid rules. The Company has sent out individual communication to the concerned Members whose shares are liable to be transferred to IEPFA to take immediate action in the matter. As required under the IEPF Rules, the Company has also published a Notice informing the Members' who have not claimed their dividend for a period of 7 years to claim the same from the Company before they are transferred to IEPFA. Therefore, it is in the interest of shareholders to regularly claim the dividends declared by the Company. Details of Unclaimed Dividend as on March 31, 2019 and due dates for transfer to IEPF are detailed in Board's report. During the year under review, the Company has transferred unpaid and Unclaimed Dividend of Rs. 1,62,953/- which was declared in FY 2010-11 and 30,084 corresponding Equity Shares having face value Rupee 1/- to Investor Education and Protection Fund. However, 100 shares could not be transferred to IEPF Authority as the DP account of the member was suspended for debit due to FIR registered against him. The following table give information relating to various outstanding dividends and the dates by which they can be claimed by the shareholders from the Company or Company's Registrar and Transfer Agent: S. No. Dividend Year and Rate Date of Declaration Last date for claiming Dividend1 Dividend 2011-12 @ 10% 29.09.2012 29.10.20192 Dividend2012-2013 @10% 05.08.2013 02.09.2020 VI. LISTING ON STOCK EXCHANGES As on March 31, 2019, the securities of the Company are listed on the following exchanges: 1. BSE LIMITEDPhiroze Jeejeebhoy Towers,1st Floor, Dalal Street, Mumbai - 400 001 Tel : 022 - 22721233/34 Fax : 022 - 22721919/3027Email: corp.relations@bseindia.com 2. NATIONAL STOCK EXCHANGE OF INDIA LIMITEDExchange Plaza, 5th floor,Plot No. C/1, G-Block,Bandra-Kurla Complex,Bandra (East)Mumbai - 400 051 Tel : 022 - 26598100-14 Fax : 022 - 26598237-38Email: cmlist@nse.co.in VII. LISTING FEE : The Annual Listing Fee for the Financial year 2018-19 and 2019-20 has been paid to BSE Limited and National Stock Exchange of India Limited, within the stipulated time. VIII. STOCK CODE BSE LIMITED : 532290NATIONAL STOCK EXCHANGE OF INDIA LTD. : BLBLIMITED IX. STOCK MARKET PRICE DATA FOR THE FINANCIAL YEAR 2018-19: High/Low market prices of the Equity shares of a face value of Re.1/- each of the Company traded on National Stock Exchange of India Limited and BSE Limited with comparative indices during the period April 01, 2018 to March 31, 2019 are furnished below: Month NSE BSE NIFTY 50 S&P BSE SENSEXHigh Low High Low High Low High Low(Rs.) (Rs.) (Rs.) (Rs.) Apr-18 9.50 4.80 9.74 5.02 10759.00 10111.30 35213.30 32972.56 PERFORMANCE OF SHARE PRICE OF THE COMPANY IN COMPARISON S&P BSE SENSEX AND NIFTY 50: XI. REGISTRAR AND SHARE TRANSFER AGENTS M/s Abhipra Capital Limited is the Registrar and Share Transfer Agent for the Equity Shares of the Company both in the Demat and Physical forms. M/S ABHIPRA CAPITAL LIMITED Corporate Office Address: A-387, Abhipra Complex, Dilkhush Industrial Area, G.T. Karnal Road, Azadpur, New Delhi-110 033Phone: +91-11- 42390909, Fax: +91-11-42390704-05-06E-mail: info@abhipra.com, Website: www.abhipra.com XII. SHARE TRANSFER SYSTEM The Equity Shares of the Company are traded compulsorily in dematerialized form pursuant to SEBI directive. The Registrar and Share Transfer Agent of the Company M/s Abhipra Capital Limited looks after all the matters relating to the transfer, transmission etc. of the Equity Shares of the Company subject to the approval from the Company by way of Committee or Board approval. XIII. DISTRIBUTION OF SHAREHOLDING AND SHAREHOLDING PATTERN AS ON MARCH 31, 2019 Category No. of Shares held Percentage of Share holdingA. Promoter and Promoter group Shareholding a. Indian 35577690 67.30 b. Foreign Sub-Total 35577690 67.30 B. Public Shareholding 1 Institutional Investors - - a. Mutual Funds and UTI b. Banks, Financial Institutions, Insurance Companies (Central/State Govt. Institutions / Non-Government Institutions) - - c. FII's, QFI's and Others - -Sub-Total 2 Non-Institutional Investors a. Bodies Corporate 11046369 20.90 b. Indian Public 5358045 10.13 c. NRIs/OCBs 21401 0.04 d. Any other (HUF, Clearing Members and Unclaimed Suspense Account/IEPF) 861753 1.63Sub-Total 17287568 32.70 GRAND TOTAL 52865258 100.00 SHAREHOLDING PATTERN AS ON MARCH 31, 2019 XIV. DISTRIBUTION OF SHAREHOLDING AS ON MARCH 31, 2019 Share holding of Nominal Value Shareholders Paid-up ValueNumber % to total (Rs.) % of totalUpto - 2500 3685 91.46 1298087 2.462501 - 5000 159 3.95 606228 1.155001 - 10000 82 2.04 604406 1.1410001 - 20000 37 0.92 558987 DEMATERIALIZATION OF SHARES AND LIQUIDITY The Equity Shares of the Company are traded on the recognized Stock Exchanges only in dematerialized form with effect from June 26, 2000. As on March 31, 2019, 98.46% of the Company's total paid up equity capital representing 52,051,746 equity shares were held in dematerialized form and the balance 1.54% equity capital representing 8,13,512 Equity shares were held in physical form. The Equity Shares of the Company are available for trading in depository systems of both the depositories viz. National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL). The ISIN of the Equity Shares of the Company is INE791A01024. XVI. OUTSTANDING ADR/GDR/WARRANTS OR ANY CONVERTIBLE INSTRUMENTS The Company has not issued any GDRs/ ADRs. Further the Company has no outstanding warrants or any convertible instruments as on March 31, 2019. XVII. COMMODITY PRICE RISK OR FOREIGN EXCHANGE RISK AND HEDGING ACTIVITIES The Company has adequate risk assessment and minimization system in place including for commodities. The Company does not have material exposure of any commodity and accordingly, no hedging activities for the same are carried out. Therefore, there is no disclosure to offer in terms of SEBI circular no. SEBI/HO/CFD/CMD1/CIR/P/ 2018/0000000141 dated November 15, 2018. XVIII. PLANT LOCATIONS The Company is not a manufacturing entity. Hence, it has no plants. XIX. ADDRESS OF CORRESPONDENCE Shareholders correspondence should be addressed to: Ms. Varsha Yadav(COMPANY SECRETARY AND COMPLIANCE OFFICER)CORPORATE OFFICE: BLB LIMITEDH. No. 4760-61/23, 3rd Floor,Ansari Road, Darya Ganj,New Delhi-110002Tel : +91-11 - 49325600Email: csblb@blblimited.com XX. LIST OF ALL CREDIT RATINGS FOR DEBT INSTRUMENTDuring the year under consideration, the Company has not issued any Debt Instruments or securities. Therefore, no Credit Ratings has been obtained by the Company.7. AFFIRMATIONS AND DISCLOSURESI. MATERIALLY SIGNIFICANT RELATED PARTY TRANSACTIONDuring the year, no transaction of material nature has been entered into by the Company with its

Promoters, the Directors or the Management, their relatives or subsidiary etc. that may have a potential conflict with the interests of the Company. Transactions with related parties as per the requirements of IND-AS 'Related Party Disclosures' issued by the Institute of Chartered Accountants of India (ICAI) are disclosed by way of Note No. 35 to the Financial Statement in the Annual Report. Further, the Policy on dealing with Related Party Transaction as required under Regulation 23(1) of the Listing Regulations has been formulated and uploaded in the 'Investor Relations' Section of the website of the Company viz. "www.blblimited.com". A statement in summary form of transactions with Related Parties in ordinary course of business and arm's length basis is periodically placed before the Audit committee for review and recommendation to the Board for their approval. None of the transactions with Related Parties were in conflict with the interest of Company. All the transactions are on arm's length basis and have no potential conflict with the interest of the Company at large and are carried out on an arm's length or fair value basis.II. DETAILS OF NON COMPLIANCE BY THE COMPANY, PENALTIES, AND STRICTURES IMPOSED ON THE COMPANY BY STOCK EXCHANGES OR SEBI OR ANY STATUTORY AUTHORITY, ON ANY MATTER RELATED TO CAPITAL MARKETS, DURING LAST THREE FINANCIAL YEARS The Company has complied with all requirements specified under the Listing Regulations as well as other regulations and guidelines of SEBI. Consequently, there were no strictures or penalties imposed by either SEBI or Stock Exchanges or any statutory authority for non-compliance of any matter related to the capital markets during the last three Financial years.III. WHISTLE BLOWER (VIGIL MECHANISM) POLICYThe Company has adopted a whistle blower (vigil mechanism) policy for all the Directors and employees of the Company to report their genuine concerns to the management. The purpose of this policy is to provide a framework to promote responsible whistle blowing by the Directors and Employees wishing to raise a concern about serious irregularities, unethical behavior, actual or suspected frauds within the Company or violation of Company's Code of Conduct. The Policy is available in the 'Investor Relations' Section of the website of the Company i.e. "www.blblimited.com". Further, it is affirmed that no personnel has been denied access to the Audit Committee during the year under review.IV. MANDATORY & NON MANDATORY REQUIREMENTSThe Company has complied with all the mandatory requirements specified in Regulations 17 to 27 and Clauses (b) to (i) of Sub - regulation (2) of Regulation 46 of the Listing Regulations.The status of compliance with the non-mandatory recommendations of the Listing Regulations with Stock Exchange(s) is provided below:1.The Board- The requirement relating to maintenance of office and reimbursement of expenses of Non-Executive Chairman is not applicable to the Company since the Chairman of the Company is a Non- Executive Director.2.Shareholders rights - The Company has not adopted the practice of sending out half-yearly declaration of financial performance to shareholders. Quarterly results as approved by the Board are disseminated to Stock Exchanges and updated on the website of the Company.3. Modified Opinion(s) on Audit Report - It is always the Company's endeavour to present financial statements with unmodified opinion of Auditors. Further, there are no qualified opinion(s) of the Auditor on the Company's financial statements for the year ended March 31, 2019.4.Reporting of Internal Auditor - In accordance with the provisions of Section 138 of the Companies Act, 2013, the Company has appointed an Internal Auditor who reports to the Audit Committee. Half yearly internal audit reports are submitted to the Audit Committee which reviews the audit reports and suggests necessary action. The Company has complied with all the mandatory requirements and non mandatory requirements to the extent stated above.V. WEB LINK WHERE POLICY FOR DETERMINING MATERIAL SUBSIDIARIES IS DISCLOSEDThe Company has no material subsidiary as on 31st March, 2019.VI. WEB LINK WHERE POLICY ON DEALING WITH RELATED PARTY TRANSACTIONS The web link for Related Party Transactions is available in the 'Investor Relations' Section of the website of the Company viz. "www.blblimited.com"VII. DETAILS OF UTILIZATION OF FUNDS RAISEDDuring the Financial Year 2018-19, the Company has not raised any funds through Preferential Allotment or Qualified Institutions Placement (QIP's) as specified under Regulation 32(7A) of SEBI(Listing Obligations and Disclosure Requirements), Regulations, 2015VIII. CERTIFICATE FROM A COMPANY SECRETARY IN PRACTICE As required by the Listing Regulations, a Certificate is required under Schedule V point 10(i) Regulation 25A of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 regarding a declaration that none of the Directors on the Board of the Company have been debarred or disqualified from being appointed or continuing as Director of Company by SEBI/ Ministry of Corporate Affairs or any such Statutory Authority issued by practicing Company Secretary is annexed herewith as an Annexure - B.IX. NON ACCEPTANCE OF RECOMMENDATION OF ANY COMMITTEE There has been no instances where Board had not accepted any recommendation of any Committee of the Board which is mandatorily required during the Financial Year 2018-19.X. FEES PAID TO THE STATUTORY AUDITOR Details relating to fees paid to the Statutory Auditors is given in Note No. 28 to the Financial Statements XI. DISCLOSURES IN RELATION TO THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013.The details of number of complaints filed and disposed of during the year and pending as on March 31, 2019 is given in the Directors' report.XII. CODE OF CONDUCT FOR PREVENTION OF INSIDER TRADINGThe Company has formulated a Code of Conduct for its management and employees for the Prevention of Insider Trading ('the Code') in accordance with the guidelines specified under the SEBI (Prohibition of Insider Trading) Regulations, 2015. The code lays down guidelines, which advises them on procedures to be followed and disclosures to be made, while dealing with shares of the Company and cautioning them on consequences of non-compliance.XIII. DISCLOSURE OF ACCOUNTING TREATMENTThe financial statements of the Company have been prepared in accordance with the Section 133 of the Companies Act, 2013 and Indian Accounting Standard Rules, 2015, which became applicable on the Company w.e.f. 01.04.2017. The significant accounting policies which are consistently applied are set out in the Notes to the Financial Statements.XIV. RISK MANAGEMENT POLICYThe Company has a risk management policy for risk identification, assessment and control to effectively manage risk associated with the business of the Company. The Policy is available in the 'Investor Relations' Section of the website of the Company i.e. "www.blblimited.com".XV. CEO / CFO CERTIFICATIONThe Executive Director and CFO of the Company have certified, in terms of Regulation 17(8) of the Listing Regulations, to the Board that the financial statements present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations. A Certificate with respect to above said matter was received by the company and has been duly signed by Mr. Vikram Rathi, Executive Director and Mr. Anshul Mehra, Chief Financial Officer of the Company. XVI. COMPLIANCE CERTIFICATEAs required by the Listing Regulations, Compliance Certificate from M/s Chandrasekaran Associates, Practicing Company Secretaries forms part of this Report and is annexed as Annexure- C. XVII. GREEN INITIATIVE IN CORPORATE GOVERNANCEShareholders desirous of receiving notices, documents and other communication from the Company through electronic mode can register their e-mail addresses with the Company. Shareholders may contact the Company Secretary/RTA for registration or updating of email id with the company.8. THE DISCLOSURES OF THE COMPLIANCE WITH CORPORATE GOVERNANCE REQUIREMENTS SPECIFIED IN REGULATION 17 TO 27 AND REGULATION 46(2) of SEBI (LODR), 2015 The Disclosure of the Compliance with Corporate Governance Requirements specified in Regulation 17 to 27 and Regulation 46(2) of SEBI (LODR), 2015 is available in the 'Investor Relations' Section of the website of the Company i.e. "www.blblimited.com9. CERTIFICATE FOR COMPLIANCE OF CONDITIONS OF CORPORATE GOVERNANCE The Certificate regarding compliance of conditions of Corporate Governance received from M/s. Chandrasekaran Associates, Practicing Company Secretaries is attached herewith as part of Corporate Governance Report as an Annexure- C. 10. DISCLOSURE WITH RESPECT TO DEMAT SUSPENSE ACCOUNT/UNCLAIMED SUSPENSE ACCOUNT The details of Demat Suspense Account/ Unclaimed Suspense Account forming part of this Report is annexed as Annexure-D. FOR AND ON BEHALF OF THE BOARD OF DIRECTORS OF BLB LIMITED (BRIJ RATTAN BAGRI)Place : New Delhi CHAIRMAN Date : 02.07.2019 DIN: 00007441 ANNEXURE-AANNUAL COMPLIANCE REPORT This is certify that the company has laid down Code of Conduct for all the Board Members and Senior management of the Company and the copy of the same has been uploaded on the Website of the Company. www.blblimited.com.Further certified that the

Members of the Board of Directors and Senior Management personnel have affirmed having complied with the Code applicable to them during the year ended 31st March, 2019. For BLB LIMITED Date: 08.04.2019 (VIKRAM RATHI)Place: New Delhi EXECUTIVE DIRECTOR "Annexure- B" CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS (Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (ListingObligations and Disclosure Requirements) Regulations, 2015) To, The Members ofBLB LimitedSCO (Shop cum Office) No. 22, Spring Field Colony, Extension No. 1, Near Sector 31-32 Faridabad-121003, Haryana We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of BLB Limited having CIN L67120HR1981PLC051078 and registered office at SCO (Shop cum Office) No. 22, Spring Field Colony, Extension No. 1, Near Sector 31-32 Faridabad-121003, Haryana (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company & its officers, We hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2019 have been debarred or

disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority: SR. NO. NAME OF DIRECTOR DIN DATE OF APPOINTMENT IN COMPANY

1. Brij Rattan Bagri 00007441 04/12/19812. Vikram Rathi 00007325 28/01/19943. Chitter Kumar Aggarwal 00038502 28/08/20184. Ram Pal Sharma 02785619 20/09/20185. Dhwani Jain 06985038 20/10/20146. Keshav Chand Jain* 00007539 04/12/1981 * Mr. Keshav Chand Jain had resigned as a Director of the Company with effect from 09.04.2019. Ensuring the eligibility for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company. For Chandrasekaran AssociatesCompany Secretaries Lakhan GuptaPartnerMembership No. A36583Certificate of Practice No. 13725 Date: 21.05.2019Place: New Delhi "Annexure- C"CORPORATE GOVERNANCE COMPLIANCE CERTIFICATETo,The MembersBLB LIMITEDSCO (Shop Cum Office) No. 22, Spring Field Colony, Extension No. 1, Near Sector 31-32 Faridabad-121003, Haryana, India We have examined all relevant records of BLB Limited (the Company) for the purpose of certifying all the conditions of the Corporate Governance under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the financial year ended 31st March, 2019. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of certification. The compliance of the conditions of Corporate Governance is the responsibility of the management. Our examination was limited to the procedures and implementation thereof. This certificate is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company. On the basis of our examination of the records produced explanations and information furnished, we certify that the Company has complied with the conditions of the Corporate Governance under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. For Chandrasekaran Associates Company Secretaries Lakhan Gupta Partner Membership No. ACS 36583 Certificate of Practice No. 13725 Date: 02.07.2019Place: New Delhi "Annexure-D" EQUITY SHARES IN UNCLAIMED SUSPENSE ACCOUNT In terms of Regulation 39(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company reports the following details in respect of equity shares lying in the Unclaimed Suspense Account which are in demat form only:SI. No. Particulars No. of Shareholders Outstanding Equity Shares1. Aggregate number of shareholders and the outstanding shares lying in the Unclaimed Suspense Account at the beginning of the year as on 01.04.2018 72 1108402. Number of shareholders who approached the Company for transfer of shares from the Unclaimed Suspense Account during the financial year 2018-19 0 03. Number of shareholders to whom shares were transferred from the Unclaimed Suspense Account during the financial year 2018-19 0 04. Details of Shares transferred to IEPF Authority 6 44005. Aggregate number of shareholders and the balance shares lying in the Unclaimed Suspense Account at the end of the financial year i.e. as on 31.03.2019 66 106440 In terms of the requirement of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the voting rights on shares outstanding in Unclaimed Suspense Account are frozen till the rightful owners claim their shares.During the year under review, Company has transferred 6 folios having 4400 Equity Shares from Unclaimed Suspense Account to Investor Education and Protection fund Authority demat Account. "Annexure-VII" MANAGEMENT DISCUSSION & ANALYSIS REPORT MACRO ECONOMY: REVIEW AND OUTLOOK In the financial year 2018-19, Indian economy witnessed some degree of slowdown, especially in the second half of the fiscal year. The full financial year economic growth was 7% as per government estimates. The year 2018-19 was marked by a lot of disruption and dislocations in the financial markets. Economic parameters were mixed for the year with full year Index of Industrial Production at three year low of 3.6% (vs. 4.8% last year). Inflation (Consumer Price Index) has hovered between 2% to 3% for most part of the year with pushes and pulls from food and fuel and services in different directions. While the macro remains relatively stable for FY 2018-19, the micros showed distinct sign of slowing albeit with some divergences. So while indicators like auto sales and consumer durable growth slowed down sharply, cement sales and steel production grew smartly. For the past five years, the growth has averaged 7.2% which is largely the average growth since the start of the new millennium. However, within the overall Gross Domestic Product (GDP), it's the manufacturing growth which has been the most encouraging with full year growth expected to be around 7.3%. Agriculture remains a concern area with full year growth expected to languish around 2.7% only. Investment growth showed sign of pick up indicating pick up in the capex cycle. As far as investments flows are concerned, Foreign Institutional Investors turned net buyers for the year for equity (+$ 1 billion) largely on account of primary market investments and Foreign Portfolio Investor inflows in the last quarter of the fiscal year and whereas the sellers in the debt markets (- $ 7 billion). The Domestic Institutional Investors however pumped up in a sizeable commitment, upwards of Rs. 70,000 crore. OVERALL OUTLOOK The global economy is expected to grow at a rate of 3.3% in current year 2018-19 as compared to 3.6% in previous year 2018, as per the latest IMF estimates, owing to tensions surrounding global trade war and sluggishness in economic growth. Domestically, growth remained a mixed bag in FY19, while persistently soft inflation print was the noteworthy factor which enabled Reserve Bank of India to cut rates in second half of FY 2018-19. There is a forecast of near normal monsoon which bodes well for interest rate cycle and agricultural growth. Industrial growth buoyed by manufacturing growth is likely to pick up further steam. The new capex cycle is also within striking distance, post the election related uncertainty. Services continue to maintain their steady growth. With GST implementation now behind and regulatory disruptions normalizing, economic activity is expected to pick pace in FY 2019-20. The formalization of the economy could also gather pace with the implementation of e-way billing and invoice matching. Consequently as Government revenues shore up, the fiscal year side too should remain within comfortable range. While India's macros could somewhat worsen due to recent spike in oil prices, it seems to be transparent phenomenon as high oil prices are likely unsustainable given risk of supply response from the US shale oil industry and slower economic growth outlook. In summary, the levers for growth are in place and FY20 promises to be an exciting year of economic activity and growth. CAPITAL MARKETS Amongst various large equity markets, India was the best performing equity market (Nifty up 15%), followed by Brazil (up 12%) and US (up 7%), whereas South Korea (down 13%), Germany (down 5%) and Italy (down 5%) were amongst the worst performers. As far as Indian equity markets were concerned large cap indices fared much better than their mid- cap and small- cap counterparts (Nifty FY returns of 14.9% vs Nifty Mid-cap FY 2018-19 returns of -2.7%). Indian bond yield however had a mixed year, rising to nearly 8.2% in the first half of the fiscal year and then cooling off to 7.5% in the second half. The Indian equity market is expanding in terms of listed companies and market cap, widening the playing filed for brokerage firms. Sophisticated products segment is growing rapidly, reflected in the sleep rise in growth of derivative trading. With the increasing retail penetration there is immense potential to tap the untapped market. Growing financial awareness is expected to increase the fraction of population participating in equity market. Amongst other asset classes, commodities as a whole were largely down on fears of slowing global growth and delays in trade war resolutions. Hence lead, zinc, nickel and crude oil were all down between 5% to 15%. INDUSTRY STRUCTURE AND DEVELOPMENTS In recent years, due to higher inflation, India's economy tilted more towards consumption. As inflation expectations moderate and real interest rates turn positive, that balance will shift in favor of saving leading to a higher savings ratio for the country. Capital market activity in FY 2018-19 remained subdued owing to sharp sell-off in broader markets, liquidity issues, disrupted financial markets, election uncertainty, surge in oil prices etc. Fund raising activity took a backseat as financial markets were under pressure. One of the biggest challenges for the broking industry has long been fall in share of high yielding cash segment volumes as against low yielding derivative. Finalization of savings, which has picked up pace since Demonetization, is still lower as compared to developed nations. With SIP book now at record high and incremental investments expected into equities by pension funds, insurance companies and other long term institutional investors, money flow into equity

is likely to remain robust in the future. The future outlook for the Capital Markets is dependent upon key factors like global (and domestic) economic growth pick up, buoyancy in the primary markets, lack of alternate investment opportunities and technology up-gradation. A broad based macro- economic recovery will lead to improved corporate profits thus supporting higher stock prices and positive equity market sentiments. FIIs have begun their buying spree since past few weeks which we expect to stay for a while considering improving India's macro. This shall keep the capital market conditions buoyant for the forthcoming quarters. OPPORTUNITIES AND THREATS Opportunities - Wide variety of Financial Products available in the market- Introduction of new products- Youth looking for investments options- Best assets class choice available- People focusing on investments rather then savings- Long-term economic outlook positive, will lead to better opportunity for capital market players,- Regulatory reforms would aid greater participation by all class of investors,- Political stability and continuity of Government policies. Threats - Execution risk,- Short term economic slowdown impacting investor sentiments and business activities,- Slowdown in global liquidity flows,- Regulatory Risk,- Increased intensity of competition from local and global players,- Market trends may make other assets relatively attractive as investment avenues,- Global Trade War fear. SEGMENT WISE PERFORMANCE - FINANCIAL PERFORMANCE Your Company operates in only one segment i.e., trading and investment in Shares and Securities. However, after the approval of Arrangement Scheme on and with effect from the Appointed Date (i.e. 1st April, 2017), the four subsidiaries which were engaged in the business of commodities, real estate, etc. merged with the Company. As a result, the business activities of commodities, real estate, etc. were added to the activities carried by the Company. The Company's Board of Directors has identified three reportable segments of its business:- 1. Shares & Securities2. Agro Products3. Others The Board of Directors primarily uses a measure of adjusted earnings before interest, tax, depreciation and amortization (adjusted EBITDA) to assess the performance of the operating segments. However, the Board of Directors also receives information about the segments' revenue and assets on a periodical basis. Revenue for the financial year ended 31st March 2019 is INR 19,493.86 Lakhs as against INR INR 51,805.72 Lakhs for the previous Financial Year ended 31st March 2018. PBT (Profit before Tax)/ (Loss) for the financial year ended 31st March, 2019 is at INR (286.83) Lakhs as against INR (565.26) Lakhs for the previous Financial Year ended 31st March 2018. Further, your Company's loss after Tax, for the period under review, decreased to Rs. 405.95 Lakhs from Rs. 519.95 Lakhs as compared to previous financial year 2017-18. OUTLOOK, RISKS AND CONCERNS The nature of Company's business is susceptible to various kinds of risks. The Company encounters risks like Market Risk, Credit Risk, Technology Risk, Reputation Risk, Regulatory & Compliance Risk, Operational Risks on daily business operations. For overcoming such risks Company has framed comprehensive risk management techniques and safeguards, to ensure that major risks are properly assessed, analyzed and appropriate mitigation tools are applied. These techniques remain dynamic and align with the continuing requirements and demands of the market. Our Outlook, risks and concerns are as follows: Spending on technology products and Services including both the economic and regulatory requirement in the market.We have reduced debt on the balance sheet to nearly zero and as we have articulated in the past, we do not expect to leverage the balance sheet. Our focus will be on generating income from trading and investment in securities market. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY BLB has adequate internal audit and control system across all group companies/business segments. Risk based internal audit, through external audit firms, are being conducted periodically to independently evaluate adequacy of internal controls, adherence of processes and procedures and compliance of regulatory and legal requirements. The internal audit programme is periodically reviewed by Audit Committee of Board, which is chaired by Independent Director, for its effectiveness and timely reporting. The internal control procedures include segregation of roles and responsibilities, independent confirmations, physical verifications and preventive checks on compliance risk. Statutory and standard auditing practices employed include, interalia, compliance to accounting and auditing standards, compliance of all relevant rules & regulations, tax laws and review of related party transactions. BLB believes in conduct of its affairs in a fair and transparent manner by adopting highest standards of professionalism, honesty, integrity and ethical behavior. MATERIAL DEVELOPMENTS IN HUMAN RESOUCE/ INDUSTRIAL RELATIONS FRONT, INCLUDING NUMBER OF PEOPLE EMPLOYED At BLB it is our endeavour to create an employee centric culture. The knowledge, skill, competencies of the employees are being continuously developed by way of proper training programs. Company emphasizes in improving the efficiency and skills of employees by adopting Total Quality Management (TQM) Technique, this helps employees to resolve problems through a pro - active approach. We believe in growing with the growth of employees. The company has also organized motivational activities for its employees. We have always strive to act as a catalyst in achieving the goals of the organization by developing the capabilities of the employees. DETAILS OF SIGNIFICANT CHANGES As per the amendment made under Schedule V to the Listing Regulations read with Regulation 34(3) of the Listing Regulations, details of significant changes (i.e. change of 25% or more as compared to the immediately previous financial year) in Key Financial Ratios and any changes in Return on Net Worth of the Company including explanations therefor are given below: S. No. Particulars Current F.Y. 31st March, 2019 Previous F.Y. 31st March, 2018 Changes, if any, and reason thereof1. Debtors Turnover 21.55 56.80 Reduced by 62%; Due to lower turnover on account of sharp sell-off in broader markets, liquidity issues, disrupted financial markets etc.2. Inventory Turnover 19.77 43.67 Reduced by 55%; Due to lower turnover on account of sharp sell-off in broader markets, liquidity issues, disrupted financial markets etc.3. Interest Coverage Ratio Negative(1.36) Negative(0.11) EBIT figures for both the period are negative but cost has significantly come down during the year 2018-19 as compared for FY 2017-18. However EBIT for FY 2018-19 is quite lower as compared to FY 2017-18.4. Current Ratio 3.57 3.96 Reduced by 9.85%;Due to reduction in Inventories of the Company from Rs. 1802.19 lacs in previous FY to Rs. 115.68 lacs in current FY.5. Debt Equity Ratio 0.16 0.17 Improved by 5.89%Due to decrease in debt of the Company in the current FY.6. Operating Profit Margin (%) (0.67) (0.01) Reduced by 67 times;Due to lower earning (EBITD) in current FY 2018-19 from business activity.7. Net Profit Margin (%) (1.93) (1.03) Reduced by 87%;Due to lower earning (EBITD) in current FY 2018-19 from business activity.8. Return on Net worth (%) (0.44) (0.60) Improved by 26.67%;On account of reduction of overall losses. DISCLOSURE OF ACCOUNTING TREATMENT The financial statements of the Company have been prepared in accordance with the Section 133 of the Companies Act, 2013 and Indian Accounting Standard Rules, 2015, which became applicable on the Company w.e.f. 01.04.2017. The significant accounting policies which are consistently applied are set out in the Notes to the Financial Statements. CAUTIONARY NOTE All statements that address expectations or projections about future, but not limited to the company's/ group's strategy for growth, product development, market position, expenditures and financial results may be forward - looking statements within the meaning of applicable rules and regulations. Since these are based on certain assumptions and expectations of future events, the company cannot guarantee that these are accurate or will be realized. The company assumes no responsibility to publicly amend, modify or revise any such statements on the basis of subsequent developments, information or events.

Textual information (2)

Description of state of companies affair

a) Segment Wise Position of Business- The main business of the Company is in trading and investment in Shares and Securities. However, consequent to Amalgamation of four wholly owned subsidiaries with the company the different business verticals being carried out by them have been regrouped as different business segments. The segment wise details have been provided at Note No. 37 of the enclosed Financial Statements for the Financial Year 2018-19.

b) Change in Status of Company - There is no change in the status of your Company as the Company continues to be listed in National Stock Exchange of India Limited (NSE) & BSE Limited (BSE). The Company is in process of surrendering the membership of BSE and Currency Derivative Segment in NSE during the year under review.

c) Key Business Developments- No key business developments took place during the year under review.

d) Change in the Financial Year - There has been no change in the financial year followed by Company. The Company follows financial year starting from 01st April and ending on 31st March.e) Capital Expenditure Programmes- There have been no Capital Expenditure Programmes during the year under review and also in the future.f) Status of Merger- During the year under review, four wholly owned subsidiaries amalgamated with the company. Please refer to Note No. 30 of Financial Statements for more details.g) Developments, Acquisition and assignment of material Intellectual Property Rights- There are no material developments, acquisitions and assignments that took place during the year under review.

h) Any other material event having an impact on the affairs of the Company- No material event took place during the year under review having an impact on the affairs of the Company.

Textual information (3)

Details regarding energy conservation

(A) Conservation of energy- (i) the steps taken or impact on conservation of energy The Company is a stock broking Company and requires normal consumption of electricity. The Company takes all necessary steps to reduce the consumption of energy. Your Company is not an industry as listed in Schedule to Rule 2 of the Companies (Disclosure of Particulars in the Report of Board of Directors) Rule, 1988.(ii) the steps taken by the company for utilising alternate sources of energy (iii) the capital investment on energy conservation equipments

Textual information (4)

Details regarding technology absorption

(B) Technology absorption- (i) the efforts made towards technology absorption The Company is engaged in the Stock Broking Business and accordingly does not absorb any Technology.(ii) the benefits derived like product improvement, cost reduction, product development or import substitution (iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)- (a) the details of technology imported; (b) the year of import; (c) whether the technology been fully absorbed;(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and (iv) the expenditure incurred on Research and Development No expenditure was incurred on Research and Development.

Textual information (5)

Details regarding foreign exchange earnings and outgo

(C) Foreign Exchange Earnings and Outgo-

The total foreign exchange used and the total foreign exchange earned during the year as compared to the previous financial year has been provided hereunderForeign Exchange Earnings & Outgo Current Year (2018-19) Previous Year (2017-18)Inflow NIL NILOutflow Rs. 5.13 lakhs NIL

Textual information (6)

Disclosures in director’s responsibility statement

Pursuant to the requirement of Clause (c) of Sub-Section (3) of Section 134 of the Companies Act, 2013, your Directors confirm that:A. in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;B. the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the loss of the Company for that period; C. the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; D. the directors had prepared the annual accounts on a going concern basis; E. the directors, had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; andF. the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Textual information (7)

Details of material changes and commitment occurred during period affecting financial position of company

There have been no material changes and commitments affecting the financial position of the Company which have occurred between the end of financial year of the Company to which the Financial Statements relate and the date of this report.

Textual information (8)

Particulars of loans guarantee investment under section 186 [Text Block]

Particulars of Loans, Investment and Guarantees given, as per the provision Section 186 of the Companies Act, 2013 are provided in Note Nos. 4 and 12 of Financial Statements, along with the purpose for which they have been granted which forms part of this Annual Report. The outstanding amount of loan granted by Company to other Companies as on March 31, 2019 stands at Rs. 200.00 Lakhs (previous year NIL) Further your Company continues to hold investments in securities, details of which are provided in the Note No. 4 of Financial Statements which forms part of this Annual Report. No Guarantee was given by the company during the year under review.

Textual information (9)

Particulars of contracts/arrangements with related parties under section 188(1) [Text Block]

Annexure -I

PARTICULARS OF CONTRACTS/ARRANGEMENTS MADE WITH RELATED PARTIES

[Pursuant to Section 134(3)(h) of the Companies Act, 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014 - AOC-2]

This Form pertains to the disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in Section 188(1) of the Companies Act, 2013.

Details of material contracts or arrangement or transactions not at arm's length basis

There were no contracts or arrangements or transactions entered in to during the year ended March 31, 2019, which were not at arm's length basis.

Details of material contracts or arrangement or transactions at arm's length basis

The details of material contracts or arrangements or transactions at arm's length basis for the year ended March 31, 2019 are as follows:

Name(s) of the related party	Nature of relationship	Nature of contracts/ arrangements /transactions	Duration	Salient terms of the contracts or arrangements or transactions	Amount (in Lakhs)	Date(s) of approval by the Board, if any	Amount paid as advances, if any	
Sh. Brij Rattan Bagri	Director	Loan	Per Annum	N.A.	Opening Balance	;	1,260.00	N.A.
(i)	Loan taken	:	245.00					
(ii)	Loan repaid	:	240.00					

(iii)	Interest paid	:	98.95					
(iv)	Rent paid	:	1.50					
Closing balance	:	1,265.00						
Mrs. Malati Bagri, Relative of Sh. Brij Rattan Bagri, Director of the Company	Relative of Director	Rent	Per Annum	N.A.	(i)	Rent paid	:	4.50
Ms Nanditaa Bagri, Relative of Sh. Brij Rattan Bagri, Director of the Company	Relative of Director	Salary	Per Annum	N.A.	(i)	Salary	:	11.40
Mr. Vikram Rathi	Executive Director	Remuneration	Per Annum	N.A.	(i)	Remuneration	:	19.59
Mr. Vikash Rawal	Chief Financial Officer (till 13.08.2018)	Salary	Per Annum	N.A.	(i)	Salary	:	6.72
Mr. Anshul Mehra	Chief Financial Officer (w.e.f. 13.08.2018)	Salary	Per Annum	N.A.	(i)	Salary	:	7.23
Ms. Abha Garg	Company Secretary (till 16.06.2018)	Salary	Per Annum	N.A.	(i)	Salary	:	0.86
Ms. Varsha Yadav	Company Secretary (w.e.f. 02.08.2018)	Salary	Per Annum	N.A.	(i)	Salary	:	4.59

For BLB LIMITEI

Place : New Delhi	(BRIJ RATTAN BAGRI)	(VIKRAM RATHI)	
Date : 02.07.2019	DIRECTOR	EXECUTIVE DIRECTOR	
	(DIN:00007441)		(DIN: 00007325)

Textual information (10)

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

FORM NO.
MGT-9

EXTRACT OF
ANNUAL
RETURN

as on the
financial year
ended on 31st
March, 2019

[Pursuant to
Section 92(3)
of the
Companies
Act, 2013 and
Rule 12(1) of
the Companies
(Management
and
Administration)
Rules, 2014]

I.	REGISTRATION AND OTHER DETAILS:		
i)	CIN	-	L67120HR1981PLC051078
ii)	Registration Date	-	04.12.1981
iii)	Name of the Company	-	BLB LIMITED
iv)	Category/Sub-Category of the Company	-	Public Company / Company Limited by shares
v)	Address of the Registered Office and contact details	-	SCO (Shop Cum Office) No. 22, Spring Field Colony, Extension No. 1, Sector-31 & 32, Faridabad-121003 Haryana.Tel: 011 -49325600Email: infoblb@blblimited.com
vi)	Whether listed company (Yes/No)	-	Yes
vii)	Name, Address and Contact details of Registrar and Share Transfer Agent, if any	-	M/s. Abhipra Capital Limited, A-387, Abhipra Complex, Dilkhush Industrial Area, G.T. Karnal Road, Azadpur, New Delhi - 110 033Phone : 011-42390909 E-mail: info@abhipra.com
	PRINCIPAL		

II. BUSINESS ACTIVITIES OF THE COMPANY

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

S. No.	Name and Description of main products/services	NIC Code of the product /service	% to total turnover of the Company
1	Securities brokerage services	64990	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

Sl. No.	Name and address of the company	CIN/GLN	Holding/Subsidiary/ Associate	% of shares held	Ap Sec
		N.A.			

IV. SHAREHOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

(i) Category-wise Share Holding

S. No.	Category of Shareholders	No. of Equity shares held at the beginning of the year (01.04.2018)			No. of Equity shares held at the end of the year (31.03.2019)			% Change during the year
		Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares

A.	Promoters									
1	Indian									
a)	Individual/HUF	35577690	0	35577690	67.30	35577690	0	35577690	67.30	0
b)	Central Govt.	0	0	0	0	0	0	0	0	0
c)	State Govt(s)	0	0	0	0	0	0	0	0	0
d)	Bodies Corporate	0	0	0	0	0	0	0	0	0
e)	Banks/FI	0	0	0	0	0	0	0	0	0
f)	Any Other	0	0	0	0	0	0	0	0	0
Sub-total (A) (1):-	35577690	0	35577690	67.30	35577690	0	35577690	67.30	0	
2	Foreign									
a)	NRIs- Individuals	0	0	0	0	0	0	0	0	0
b)	Other-Individuals	0	0	0	0	0	0	0	0	0
c)	Bodies Corporate	0	0	0	0	0	0	0	0	0
d)	Banks/FI	0	0	0	0	0	0	0	0	0
e)	Any Other	0	0	0	0	0	0	0	0	0
Sub-total (A) (2):-	0	0	0	0	0	0	0	0	0	
Total Shareholding of Promoter (A) = (A)(1)+(A)(2)	35577690	0	35577690	67.30	35577690	0	35577690	67.30	0	
B.	Public shareholding									
1	Institutions									
a)	Mutual Funds	0	0	0	0	0	0	0	0	0
b)	Banks/FI	0	0	0	0	0	0	0	0	0
c)	Central Govt.	0	0	0	0	0	0	0	0	0

d)	State Govt(s)	0	0	0	0	0	0	0	0	0
e)	Venture Capital Funds	0	0	0	0	0	0	0	0	0
f)	Insurance Companies	0	0	0	0	0	0	0	0	0
g)	FIIs	0	0	0	0	0	0	0	0	0
h)	Foreign Venture Capital Funds	0	0	0	0	0	0	0	0	0
i)	Others (specify)	0	0	0	0	0	0	0	0	0
Sub-total (B) (1):-		0	0	0	0	0	0	0	0	
2	Non- Institutions									
a)	Bodies Corporate									
i) Indian		11257990	0	11257990	21.30	11046369	0	11046369	20.90	-0.40
ii) Overseas		0	0	0	0.00	0	0	0	0.00	0.00
b)	Individuals									
i) Individual shareholders holding nominal share capital upto Rs. 1 Lakh		3601600	850868	4452468	8.42	3682878	706312	4389190	8.30	-0.12
ii)Individual shareholders holding nominal share capital in excess of Rs. 1 Lakh		861655	0	861655	1.63	861655	107200	968855	1.83	0.20
c)	Others (specify)									
I.	Clearing Members	10124	0	10124	0.02	5884	0	5884	0.01	-0.01
II.	NRI's	15620	0	15620	0.03	21401	0	21401	0.04	0.01
III.	HUF	162441	0	162441	0.31	302915	0	302915	0.57	0.27
IV.	Unclaimed Shares Suspense Account	110840	0	110840	0.21	106440	0	106440	0.20	-0.01

V.	Investor Education and Protection Fund Authority	416430	0	416430	0.79	446514	0	446514	0.84	0.06
Sub-total (B) (2):-		16436700	850868	17287568	32.70	16474056	813512	17287568	32.70	0.00
Total Public Shareholding (B)=(B)(1)+(B)(2)]		16436700	850868	17287568	32.70	16474056	813512	17287568	32.70	0.00
C.	Shares held by Custodian for GDRs & ADRs	0	0	0	0	0	0	0	0	0
Grand Total (A+B+C)		52014390	850868	52865258	100.00	52051746	813512	52865258	100.00	0.00

(ii) Shareholding of Promoters

Sl. No.	Shareholder's Name	Shareholding at the beginning of the year		Shareholding at the end of the year						
		No. of Equity Shares	% of total Shares of the Company	% of Shares Pledged/ encumbered to total shares	No. of Equity Shares	% of total Shares of the Company	% of Shares Pledged/ encumbered to total shares	% change in share holding during the year		
1	Brij Rattan Bagri	32309490	61.12	0	32309490	61.12	0	0		
2	Malati Bagri	3068200	5.80	0	3068200	5.80	0	0		
3	Siddharth Bagri	100000	0.19	0	100000	0.19	0	0		
4	Nanditaa Bagri	100000	0.19	0	100000	0.19	0	0		
Total		35577690	67.30	0	35577690	67.30	0	0		

(iii) Change in Promoters' Shareholding (please specify, if thereis no change)

There is no change in promoter's shareholding during FY 2018-19

Shareholding Pattern of top ten Shareholders (other

(iv) than Directors, Promoters and Holders of GDRs and ADRs)

Sl. No.	Shareholder's Name	Shareholding at the beginning of the year i.e. 01.04.2018		Date	Increase/ Decrease in shareholding	Reason for Increase / decrease	Cumulative Shareholding during the year	Sl th ye 31
		No. of Equity Shares	% of total shares of the Company	No. of Equity Shares	% of total shares of the company			
1	ACN FINANCIAL SERVICES LIMITED	5640684	10.67	24.08.2018 31.08.2018 07.09.2018	500000 1941405 2258300	Purchase of Shares		61 80 10
2	NAMAN BAGRI	861655	1.63	01.04.2019	Nil	N.A.		86
3	SHIVMANI VINIMAY PRIVATE LIMITED	0	0.00	31.12.2018 04.01.2019 11.01.2019 18.01.2019	37049 195265 29283 4328	Purchase of Shares		37 26
4	DINESH JAIN (HUF)	0	0.00	13.04.2018 20.04.2018 27.04.2018 04.05.2018 11.05.2018 18.05.2018 25.05.2018 08.06.2018 22.06.2018 16.11.2018	39287 44927 36355 311 1000 12444 4652 8 500 20000	Purchase of Shares Purchase of Shares Purchase of Shares Purchase of Shares Sale of Shares Sale of Shares Sale of Shares Sale of Shares Sale of Shares Purchase of Shares		39 12 12 11 10 10 10 10
5	AJESH KUMAR SHARMA	38200	0.07	25.04.2018	69000	Purchase of Shares		10
6	ABBAS FAKHRI KARIMI	100301	0.19	15.06.2018 30.06.2018 30.06.2018 13.07.2018 20.07.2018 27.07.2018 03.08.2018 03.08.2018 10.08.2018 14.09.2018 29.09.2018 07.12.2018 14.12.2018 04.01.2019 25.01.2019	12673 108 4745 2950 3135 3286 169 400 921 2000 8065 1650 600 500 850	Purchase of Shares Sale of Shares Sale of Shares Sale of Shares Sale of Shares Sale of Shares Purchase of Shares Sale of Shares Purchase of Shares Sale of Shares Sale of Shares Purchase of Shares Purchase of Shares Purchase of Shares Purchase of Shares		11 10 10 10 98 98 98 99 89 91 92 92
7	AJAY KUMAR	81000	0.15	01.04.2019	Nil	N.A.		81

8	ANS PVT LIMITED	144722	0.27	13.04.2018 30.06.2018 26.10.2018 18.01.2019 25.01.2019 01.02.2019 08.02.2019 15.02.2019 22.02.2019 08.03.2019 15.03.2019 22.03.2019 30.03.2019	30000 1000 1304 8659	20000 1100 100	23000 5354	2995 13752 25000	1095	Sale of Shares Purchase of Shares Sale of Shares Purchase of Shares Purchase of Shares Purchase of Shares Sale of Shares Sale of Shares Purchase of Shares Sale of Shares Sale of Shares Sale of Shares	11 11 11 12 10 10 10 10 74
9	ISHAAN EXIMCO PRIVATE LIMITED	0	0.00	30.03.2019	Nil					Purchase of Shares	70
10	HAPPY GOEL	60403	0.11	18.01.2019 25.01.2019	3000	2000				Purchase of Shares Purchase of Shares	63

Note: The above details are as on March 31, 2019. In case of demat shares, it is not feasible to track movement of shares on daily basis. Also the reasons of change in shareholding are not known to the Company as the same are not disclosed to the Company. Company has not allotted or issued any allotment, bonus, sweat equity shares during the year.

$ Date of change in holding/ transaction is provided on the basis of weekly benpose received from M/s Abhipra Capital Limited, the Registrar and Share Transfer Agent of the Company. The last date of benpose period is taken as the date of change for above purpose.

(v) Shareholding of Directors and Key Managerial Personnel

Sl. No.	Name	Shareholding at the beginning of the year i.e. 01.04.2018		Cumulative Shareholding during the year	Shareholding at the end of the year i.e. 31.03.2019	
		No. of Equity	% of total shares of the	No. of Shares	% of total shares of the	No. of Equity % of total shares of the company

Shares	Company		Company	Shares				
1	Brij Rattan Bagri Chairman	32309490	61.12	32309490	61.12		32309490	61
2	Vikram Rathi Executive Director	45600	0.09	45600	0.09		45600	0.

V. INDEBTEDNESS

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

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indeb
Indebtedness at the beginning of the financial year				
i)	Principal Amount	-	1260.00	-
ii)	Interest due but not paid	-	-	-
iii)	Interest Accrued but not due	-	-	-
Total (i+ii+iii)	-	1260.00	-	1260.00
Change in Indebtedness during the financial year				
Addition	-	245.00	-	245.00
Reduction	-	240.00	-	240.00
Net Change	-	5.00	-	5.00

Indebtedness at the end of the financial year				
i)	Principal Amount	-	1265.00	-
ii)	Interest due but not paid	-	-	-
iii)	Interest Accrued but not due	-	-	-
Total (i+ii+iii)	-	1265.00	-	1265.00

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager

Sl. No.	Particulars of Remuneration	Name of Managing Director/ Wholetime Director/ Manager	To
Sh. Vikram Rathi (Executive Director)			
1	Gross Salary		
(a) Salary as per provisions contained in Section 17(1) of the Income Tax Act, 1961	19.38	19.38	
(b) Value of perquisites u/s 17(2) of Income Tax Act, 1961	0.21	0.21	
(c) Profits in lieu of salary under section 17(3) of Income Tax Act, 1961	Nil	Nil	
2	Stock Option	Nil	Ni
3	Sweat Equity	Nil	Ni
4	Commission	Nil	Ni

- as % of profit	Nil		
- Others, specify	Nil		
5	Others, please specify	Nil	Ni
	Total(A)	19.59	19
	Ceiling as per Companies Act, 2013	30.00	30

B. Remuneration to Other Directors

Sl. No.	Particulars of Remuneration	Name of Directors	To
Sh. Brij Rattan Bagri	Sh. Keshav Chand Jain	Sh. Rajesh Kumar Damani**	Sh
1	Independent Directors		
-Fees for attending Board/ Committee Meetings	Nil	Nil	Ni
-Commission	Nil	Nil	Ni
-Others, please specify	Nil	Nil	Ni
Total(1)	Nil	Nil	Ni
2	Other Non-executive Directors		
-Fees for attending Board/ Committee Meetings	Nil	Nil	Ni
-Commission	Nil	Nil	Ni
-Others, please specify	Nil	Nil	Ni
Total(2)	Nil	Nil	Ni
Total(B)=(1+2)	Nil	Nil	Ni
Total Managerial Remuneration	-		-

Overall Ceiling as per the Companies Act, 2013*	16.00	11.00	3.(
Note*	Overall ceiling of Remuneration to other Directors includes only maximum remuneration payable for sitting fees for attending Board and Committee Meetings.		

** Sh. Rajesh Kumar Damani resigned from the Company w.e.f. 01.08.2018.

*** Sh. Manas Jain resigned from the Company w.e.f. 20.09.2018

Sh. Ram Pal Sharma appointed as Indpendent Director w.e.f. 20.09.2018

Sh. Chitter Kumar Aggarwal appointed as Non- executive Director w.e.f. 28.08.2018.

C. Remuneration to key managerial personnel other than MD/Manager/WTD

(Amount in Lakhs)

Sl. No.	Particulars of Remuneration	Key Managerial Personnel	To
Chief Executive Officer(CEO)	Chief Financial Officer (CFO)(Vikash Rawal)*	Chief Financial Officer (CFO)(Anshul Mehra)#	C (A
1	Gross Salary		
(a) Salary as per provisions contained in Section 17(1) of the Income Tax Act, 1961	-	6.63	7.(
(b) Value of perquisites u/s 17(2) of Income Tax Act, 1961	-	0.09	0.1
(c) Profits in lieu of salary under section 17(3) of Income Tax Act, 1961	-	Nil	Ni
2	Stock Option	-	Ni
3	Sweat Equity	-	Ni
4	Commission	-	Ni
- as % of profit	-	Nil	
- Others, specify	-	Nil	
5	Others, please specify	-	Ni

Total	-	6.72	7.

* Sh. Vikash Rawal, CFO resigned from the Company w.e.f. 13.08.2018.

** Ms. Abha Garg, CS resigned from the Company w.e.f. 16.06.2018

Sh. Anshul Mehra appointed as Chief Financial Officer w.e.f. 13.08.2018

Ms. Varsha Yadav appointed as Company Secretary w.e.f. 02.08.2018.

VII.	PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES:		
Type	Section of the Companies Act	Brief Description	D Pu /C im
A. COMPANY - NIL			
Penalty	-	-	-
Punishment	-	-	-
Compounding	-	-	-
B. DIRECTORS - NIL			
Penalty	-	-	-
Punishment	-	-	-
Compounding	-	-	-
C. OTHER OFFICERS IN DEFAULT - NIL			
Penalty	-	-	-
Punishment	-	-	-
Compounding	-	-	-

Place : New Delhi

Date : 02.07.2019

Textual information (11)

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

Sh. Ram Pal Sharma (DIN: 02785619), Sh. Chitter Kumar Aggarwal (DIN: 00038502) and Smt. Dhwani Jain (DIN: 06985038) are the Independent Directors on the Board of your Company. In the opinion of the Board and as declared by these Directors, each of them meets the criteria of independence as specified in Regulation 16 of the Listing Regulations and Section 149 (6) of the Companies Act, 2013 and the Rules made thereunder.

Textual information (12)

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

The Nomination and Remuneration Committee of your Company has framed a “Nomination, Remuneration and Evaluation Policy” on director’s appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director. The said policy has been approved by the Board of Directors of your Company. The detailed “Nomination, Remuneration and Evaluation Policy” may be accessed on the website of the Company viz. “www.blblimited.com”.

Textual information (13)

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

Management Policy and the Audit Committee of the Company reviews the same periodically. b. Implementation of Risk Management Policy: The Company recognizes that risk is an integral and unavoidable component of business and hence is committed to managing the risk in a proactive and effective manner. The Risk Management Policy approved by the Board has been effectively implemented. The Company's Management systems, organizational structures, processes, standards, code of conduct and behaviors together form the Risk Management System of the Company and are managed accordingly. In the opinion of Board, none of the risks which have been identified may threaten the existence of the Company. c. Identification of Key Risks which may Threaten the Existence of the Company and Risk Mitigation: The common risks faced by the Company include Market Risk, Technology risk, Operational Risk, Reputation Risk, Financial and Accounting Risk Regulatory and Compliance Risk, Human Resource Risk and Business Continuity Risk. Your Company has well defined processes and systems to identify, assess & mitigate the key risks. A platform for exception reporting of violations is in place which is reviewed regularly and remedial measures are being undertaken immediately. The risk management process consists of risk identification, risk assessment, risk prioritization, risk treatment or mitigation, risk monitoring and documenting the new risks.

Textual information (14)

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

The provisions of Section 135 of the Companies Act, 2013 are not applicable to the Company on account of losses; turnover not exceeding Rs. 1000 Crores or net worth not exceeding Rs. 500 Crores during the year under review.

Textual information (15)

Disclosure of financial summary or highlights [Text Block]

1. FINANCIAL SUMMARY AND HIGHLIGHTS

The summarized Audited results of your Company for the Financial Year 2018-19 ended on 31.03.2019 viz.-a-viz. for the Financial Year 2017-18 ended on 31.03.2018 are given in the table below: (Rs. In Lakhs)PARTICULARS FINANCIAL YEAR ENDED 31/03/2019 31/03/2018

Revenue from Operations 19374.13 51732.82Other Income 119.73 72.90Expenses 19623.07 51811.55Profit/loss before Depreciation, Finance Costs, Exceptional items and Tax Expense (129.21) (5.83)Less: Depreciation/ Amortization/ Impairment 36.30 50.12Profit /loss before Finance Costs, exceptional items and Tax Expense (165.51) (55.95)Less: Finance Costs 121.32 509.31Profit /loss before Exceptional items and Tax Expense (286.83) (565.26)Add/(less): Exceptional items - -Profit /loss before Tax Expense (286.83) (565.26)Less: Tax Expense (Current & Deferred) 119.12 (45.31)Profit /loss for the year (405.95) (519.95)Other Comprehensive Income/loss 32.81 (15.34)Total Comprehensive Income/ loss (373.14) (3535.29)Balance of profit /loss for earlier years - -Balance carried forward - -Basic Earnings Per Share (in Rs.) (0.77) (0.98)Diluted Earnings Per Share (in Rs.) (0.77) (0.98)

The figures for the last financial year have changed, re-grouped and re-arranged due to Amalgamation of four wholly owned subsidiaries of the Company with the Company i.e. BLB Limited from the appointed date 01st April, 2017.

Net Revenue from Operations for the Financial Year 2018-19 of your Company has decreased from Rs. 51805.72 Lakhs for the previous F.Y. 2017-18 to Rs. 19493.86 Lakhs. Loss after Tax decreased from Rs. 519.95 lakhs for F.Y. 2017-18 to Rs. 405.95 lakhs for the current F.Y. 2018-19.

Textual information (16)

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

12. DIRECTORS AND KEY MANAGERIAL PERSONNEL OF THE COMPANY

Inductions:-

Sh. Chitter Kumar Aggarwal (DIN: 00038502) was appointed as Non- Executive Director by the Shareholders in the 37th Annual General Meeting with effect from 28th August, 2018. Further, Sh. Chitter Kumar Aggarwal was designated as Independent Director in the Board Meeting held on 20th September, 2018.

Sh. Ram Pal Sharma (DIN: 02785619), was appointed as Non- Executive Independent Director in the Board Meeting held on 20th September, 2018 and was approved by shareholders (vide postal Ballot concluded on 18th May, 2019).

Sh. Anshul Mehra was appointed as Chief Financial Officer with effect from 13th August, 2018.

Ms. Varsha Yadav was appointed as Company Secretary and Compliance Officer with effect from the 02nd August, 2018.

Resignations:-

ï?§ Sh. Rajesh Kumar Damani (DIN: 01405935) resigned as an Independent Director with effect from 01.08.2018.

ï?§ Sh. Manas Jain (DIN: 02785654) resigned as an Independent Director with effect from 20.09.2018.

ï?§ Sh. Keshav Chand Jain resigned from the Directorship with effect from 09th April, 2019.

ï?§ Ms. Abha Garg resigned from the Post of Company Secretary and Compliance Officer with effect from 16.06.2018.

Sh. Vikash Rawal resigned from the post of Chief Financial Officer of the Company with effect from13.08.2018.

The Board places on record the appreciation of services rendered by the Director’s/ KMP(s) of the Company during the year under review.

Appointments/ Re-appointments:-

Sh. Vikram Rathi (DIN: 00007325) Executive Director of the Company retires by rotation at the forthcoming Annual General Meeting and being eligible, offers himself for re-appointment. The Board recommends the same for your approval. Brief profile of Sh. Vikram Rathi has been given in the notice convening the Annual General meeting. Sh. Keshav Chand Jain (DIN: 00007539) is proposed to be appointed as Non- Executive Director of the Company and Sh. Anshul Mehra (DIN: 00014049) proposed to be appointed as Whole Time Director designated as Executive Director in the forthcoming Annual General Meeting.

Necessary approvals for change of Directors was obtained from NSE/BSE where company is a member. No regulatory approvals were required for change of KMP’s.

Textual information (17)

Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [Text Block]

During the Financial Year under consideration there were 6 (Six) wholly owned subsidiaries, namely BLB Commodities Limited, BLB Global Business Limited, Sri Sharadamba Properties Limited, Caprise Commodities Limited, Sakala Commodities Limited and Samagra Capital Limited. Two out of the above six subsidiaries namely “Sakala Commodities Limited” and “Samagra Capital Limited” which were incorporated to meet the requirement of the “Composite Scheme of Arrangement”. However, consequent to withdrawal of that Scheme, the newly incorporated two companies had applied for striking off their names from the records of the Registrar of Companies and names were striked off on 05.09.2018, rest four wholly owned subsidiary companies namely BLB Commodities Limited, BLB Global Business Limited, Sri Sharadamba Properties Limited and Caprise Commodities Limited have been amalgamated with your Company vide Hon’ble NCLT, Chandigarh Order dated 25.01.2019 which was filed with Registrar of Companies, Delhi & Haryana on 26th February, 2019. The appointed date of amalgamation was 01st April, 2017.M/s. BLB Commodities Limited was a material subsidiary of the Company as per thresholds laid down under the Listing Regulations.Pursuant to the provisions of Section 136 of the Companies Act, 2013, the financial statements along with relevant documents are available on the website of the Company viz. “www.blblimited.com”.

Textual information (18)

Details relating to deposits covered under chapter v of companies act [Text Block]

During the year under review, your Company had not accepted any deposits from public and as such, no amount on account of principal or interest on deposits from public was outstanding as on the date of the balance sheet. However, Company had taken loan of Rs. 2.45 Cr. from one of its director Sh. Brij Rattan Bagri during the year in compliance with the Companies (Acceptance of Deposits) Rules, 2014 and repaid loan amounting to Rs. 2.40 Cr. The year end balance of loan was Rs. 12.65 Crore. (Previous year Rs. 12.60 Crore). A declaration to the effect that that loan granted to company was not out of borrowed funds was also provided by Sh. Brij Rattan Bagri.

Textual information (19)

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

The internal financial controls with reference to the Financial Statements are commensurate with the size and nature of business of the Company. The internal audit is entrusted to M/s. Ram Rattan & Associates, Chartered Accountants, New Delhi. Your Company continuously invests in strengthening the internal control processes and systems. The internal control process and systems provide a reasonable assurance in respect of providing financial and operational information, complying with applicable statutes, safeguarding of assets of the Company and ensuring compliance with corporate policies. Procedures to ensure conformance with the policies, processes and standards have been put in place covering all activities. The processes and financial activities are subjected to independent audits by internal as well as statutory auditors. Implementations of recommendations from various audit reports are regularly monitored by the senior management.

Textual information (20)

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

Sh. Vikram Rathi (DIN: 00007325) Executive Director of the Company retires by rotation at the forthcoming Annual General Meeting and being eligible, offers himself for re-appointment. The Board recommends the same for your approval. Brief profile of Sh. Vikram Rathi has been given in the notice convening the Annual General meeting. Sh. Keshav Chand Jain (DIN: 00007539) is proposed to be appointed as Non- Executive Director of the Company and Sh. Anshul Mehra (DIN: 00014049) proposed to be appointed as Whole Time Director designated as Executive Director in the forthcoming Annual General Meeting. Necessary approvals for change of Directors was obtained from NSE/BSE where company is a member. No regulatory approvals were required for change of KMP’s

[700500] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table] **..(1)**

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

Directors signing financial statements [Axis]	DSBS1	DSBS2
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	BRIJ	VIKRAM
Middle name of director	RATTAN	
Last name of director	BAGRI	RATHI
Designation of director	CHAIRMAN	EXECUTIVE DIRECTOR
Director identification number of director	00007441	00007325
Date of signing of financial statements by director	30/05/2019	30/05/2019

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

	01/04/2018 to 31/03/2019
Name of company secretary	Varsha Yadav
Permanent account number of company secretary	AKLPY6796Q
Date of signing of financial statements by company secretary	30/05/2019
Name of chief financial officer	Anshul Mehra
Permanent account number of chief financial officer	AGTPM5939K
Date of signing of financial statements by chief financial officer	30/05/2019

[700400] Disclosures - Auditors report

Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table] **..(1)**

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	Textual information (21) [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 property, plant and equipment	
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (22) [See below]	
Disclosure relating to title deeds of immovable properties	Textual information (23) [See below]	
Disclosure in auditors report relating to inventories	Textual information (24) [See below]	
Disclosure in auditors report relating to loans	The Company has not granted any loans, secured or unsecured to companies or other parties covered in the register maintained under Section 189 of the Companies Act, 2013	
Disclosure about loans granted to parties covered under section 189 of companies act	The Company has not granted any loans, secured or unsecured to companies or other parties covered in the register maintained under Section 189 of the Companies Act, 2013	
Disclosure relating to terms and conditions of loans granted	The Company has not granted any loans, secured or unsecured to companies or other parties covered in the register maintained under Section 189 of the Companies Act, 2013	
Disclosure regarding receipt of loans granted	The Company has not granted any loans, secured or unsecured to companies or other parties covered in the register maintained under Section 189 of the Companies Act, 2013	

Disclosure regarding terms of recovery of loans granted	The Company has not granted any loans, secured or unsecured to companies or other parties covered in the register maintained under Section 189 of the Companies Act, 2013	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		Textual information (25) [See below]
Disclosure in auditors report relating to deposits accepted		Textual information (26) [See below]
Disclosure in auditors report relating to maintenance of cost records		The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Companies Act, 2013 for any of the activities rendered by the Company.
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (27) [See below]	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (28) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (29) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (30) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (31) [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	According to the information and explanations given to us, no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit	
Disclosure in auditors report relating to managerial remuneration	Textual information (32) [See below]	
Disclosure in auditors report relating to Nidhi Company		In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, the clause (xii) of paragraph 3 of the Order is not applicable
Disclosure in auditors report relating to transactions with related parties	Textual information (33) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (34) [See below]	
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (35) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	In our opinion and according to the information and explanations provided to us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934	

Details regarding auditors [Table] **..(1)**

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

Auditors [Axis]	Aud1
	01/04/2018 to 31/03/2019
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	M/s. R K Ahuja & Co
Name of auditor signing report	RAMESH KUMAR AHUJA
Firms registration number of audit firm	031632N
Membership number of auditor	090396
Address of auditors	Plot No. 1328,Sector -28,Faridabad,Haryana-121002
Permanent account number of auditor or auditor's firm	AAWFR4796A
SRN of form ADT-1	G53517892
Date of signing audit report by auditors	30/05/2019
Date of signing of balance sheet by auditors	30/05/2019

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

	01/04/2018 to 31/03/2019
Disclosure in auditor’s report explanatory [TextBlock]	Textual information (36) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No
Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report	NA

Textual information (21)

Disclosure in auditors report relating to fixed assets

1. In respect of the Company’s fixed assets a) The Company has maintained proper records showing full particulars including quantitative details and situation of property, plant and equipment. b) The property, plant and equipment were physically verified by the Management during the year in accordance with a regular programme of verification which, in our opinion, provides for physical verification of all the property, plant and equipment at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such verification.c) According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date except in respect of land and building of the gross block of ₹ 360.33 Lacs acquired pursuant to a Scheme of Amalgamation from BLB Commodities Ltd one of the four subsidiaries are pending to be transferred in the name of the Company. In respect of immovable properties of land and building that have been taken on long-term lease and disclosed as fixed assets in the financial statements, the lease agreements are in the name of the Company.

Textual information (22)

Disclosure relating to physical verification and material discrepancies of fixed assets

The property, plant and equipment were physically verified by the Management during the year in accordance with a regular programme of verification which, in our opinion, provides for physical verification of all the property, plant and equipment at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such verification

Textual information (23)

Disclosure relating to title deeds of immovable properties

According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date except in respect of land and building of the gross block of ₹ 360.33 Lacs acquired pursuant to a Scheme of Amalgamation from BLB Commodities Ltd one of the four subsidiaries are pending to be transferred in the name of the Company. In respect of immovable properties of land and building that have been taken on long-term lease and disclosed as fixed assets in the financial statements, the lease agreements are in the name of the Company.

Textual information (24)

Disclosure in auditors report relating to inventories

As explained to us, the inventories of securities held as stock-in-trade have been verified by the management with demat accounts maintained with depositories at reasonable intervals and that the Units of Mutual Funds held as Stock-in-Trade in demat accounts with the custodians are verified from the statements received from them on a regular basis. The company is maintaining proper records of inventories and as explained to us, no discrepancies were noticed on verification of stocks and book records

Textual information (25)

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

In our opinion and according to the information and explanations given to us in respect of guarantees and securities, the provisions of section 185 of the Companies Act, 2013 and section I86 of the Companies Act, 20l3 read with Companies (Meetings of Board and its powers) Rules, 2014 are not applicable to the Company

Textual information (26)

Disclosure in auditors report relating to deposits accepted

According to the information and explanations given to us, the company has not accepted any deposit from the public and therefore the provision of clause (v) of paragraph 3 of the Order is not applicable to the Company.

Textual information (27)

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

According to the information and explanations given to us and on the basis of our examination of the records, the company is regular in depositing with appropriate authorities, undisputed statutory dues including Provident Fund, Employees’ State Insurance, Income-tax, Value Added Tax, Goods and Services Tax, Cess and any other statutory dues. According to the information and explanation given to us, no undisputed amounts of statutory dues were in arrears as at 31.03.2019 for a period of more than six months from the date they became payable.According to the records and information and explanations given to us, the dues outstanding in respect of service-tax on account of any dispute, are as follows: S No. Name of the statute Nature of Dues Amount(in Lacs) Period to which the amount relates Forum where dispute is pending1 Central Excise Act Service Tax 153.06 01-10-2006 to 30-09-2010 Hon’ble Delhi High CourtThere were no amounts outstanding due to disputes in respect of income-tax, sales-tax, excise duty and value added tax.

Textual information (28)

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

According to the information and explanation given to us, no undisputed amounts of statutory dues were in arrears as at 31.03.2019 for a period of more than six months from the date they became payable

Textual information (29)

Disclosure relating to disputed statutory dues [Text Block]

According to the records and information and explanations given to us, the dues outstanding in respect of service-tax on account of any dispute, are as follows: S No. Name of the statute Nature of Dues Amount(in Lacs) Period to which the amount relates Forum where dispute is pending1 Central Excise Act Service Tax 153.06 01-10-2006 to 30-09-2010 Hon’ble Delhi High CourtThere were no amounts outstanding due to disputes in respect of income-tax, sales-tax, excise duty and value added tax.

Textual information (30)

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

According to the information and explanations given to us, the Company has not defaulted in repayment of borrowing to financial institutions or banks. However, the company did not take any loans or borrowings from government or debenture holders during the year.

Textual information (31)

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

According to the information and explanations given to us, the Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) and term loans during the year as such clause (ix) of paragraph 3 of the Order is not applicable.

Textual information (32)

Disclosure in auditors report relating to managerial remuneration

According to the information and explanations give to us, the Company has paid managerial remuneration by in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act, 2013.

Textual information (33)

Disclosure in auditors report relating to transactions with related parties

According to the information and explanations given to us and based on our examination of the records, the Company’s transactions with its related parties are in compliance with sections 177 and 188 of the Companies Act, 2013 where ever applicable and details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards

Textual information (34)

Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures

According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year

Textual information (35)

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

In our opinion and according to the information and explanations given to us, the Company has not entered into non-cash transactions with its directors or persons connected with him and therefore the clause (xv) of paragraph 3 of the Order is not applicable.

Textual information (36)

Disclosure in auditor’s report explanatory [Text Block]

INDEPENDENT AUDITOR’S REPORT

To the Members of BLB Limited

Report on the Audit of the Financial Statements

Opinion

1. We have audited the financial statements of BLB Limited (“the Company”), which comprise the Balance Sheet as at 31st March 2019, the Statement of Profit and Loss (including Other Comprehensive Income), Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, and Notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as “the financial statements”).

2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, (“Ind AS”) and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2019, the loss and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

3. We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

4. Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

5. 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
	Merger of subsidiaries and its accounting implications. During the year, the Company merged its four wholly owned subsidiaries - BLB Commodities Ltd, BLB Global Business Ltd, Caprise Commodities Ltd and Sri Sharadamba Properties Ltd, as per the Scheme of Amalgamation approved by Hon'ble National Company Law Tribunal (“NCLT”), Chandigarh Bench vide its Order dated 25th January, 2019 effective from the Appointed Date i.e. April 01, 2017. The merger of Subsidiaries was significant to our audit due to the complexity of the transactions and in particular the period of its implementation since April 01,2017.	In relation to this Key Audit Matter, our Audit response included the following: • We have inspected the minutes of the Board of Directors and extra ordinary general meeting for the approval of merger and the Scheme of Amalgamation. • We have also inspected the Order passed by the Hon'ble National Company Law Tribunal (“NCLT”), Chandigarh Bench dated 25th January, 2019. • We read the Scheme of Amalgamation which has become effective from the Appointed Date i.e. April 1, 2017 and confirmed our understanding with the management. • We have checked the accounting of amalgamation performed by the Management using the ‘pooling of interest’

i)	Such merger transactions are classified as Business combinations of entities under common control and are accounted using the “pooling of interests” method and accordingly judgment is involved in the accounting, presentation and disclosure of such transactions. The Company has accounted for the merger transactions figures for the appointed date ie April 01, 2017. The previous year’s figures have been restated as if the business combination had occurred at the beginning of the preceding period irrespective of the actual date of the combination and have duly been certified by the Statutory Auditors of the Company. The Company’s disclosure of transactions and the accounting applied to the acquisition of four Subsidiaries are set out in notes 1.3 and 38 in the financial statements	method for the financial year 2017-2018 that included identification of assets and liabilities in accordance with the Scheme of Amalgamation. • We checked the book values of the assets and liabilities of the four Subsidiaries as at April 01,2017 and subsequently at the date of acquisition as determined by the management. • Assessed the impact of merger adjustments in the financial statements of the Company. This amalgamation did not involve any cash outflow (except for merger expenses). as BCL, BGBL, CCL and SSPL were wholly owned subsidiaries. • The investment in equity shares of the four subsidiaries held by the Company along with its nominee shareholders has been cancelled without any further application, act or deed. • No shares have been issued by the Company since all the Transferor Companies were wholly owned subsidiaries of the Company. • Assessed the adequacy of the disclosures of Amalgamation made in the Financial Statements of the Company.
ii)	Trade receivables. Recoverability of trade receivables from ‘The Calcutta Stock Exchange Association Ltd’ considered good but not impaired. We focused on this area because the balance of trade receivables is significant in magnitude and requires use of judgment due to related uncertainty. As such, this is considered to be a key audit risk. The disclosure is set out in the following notes: •Note 1.4 Use of Estimates and Judgement, • Note 9 Status of Trade Receivable & • Note 33.1 Credit Risk The appropriateness of the allowance for doubtful debt is subjective due to the high degree of judgement applied by management in determining the impairment provision. This area involves assessment of the subject matter of litigation, management assessment of the merits of the litigation and the likely exposure on the company. Therefore, provision on subject matters under litigations are likely to involve significant management judgement Presently, the Company has lodged legal recovery proceedings in Delhi High Court and the same has been continuing to recover outstanding balances.	• To consider whether management’s estimation methodology was appropriate, our key audit procedures performed in report of this area included the following: • In order to evaluate the reasonableness of the Company’s estimations for bad debts, our key audit procedures included analysing the aging of accounts receivable, examining the historical recovery records, and the legal status of parties, as well as inspecting the amount received in the subsequent period. • We inspected the legal records with the Company to ascertain the likelihood of claims being successful and recoverable. • We enquired with management on their assessment of the transactions with The Calcutta Stock Exchange Association Ltd’, including their expectation of the probable outcomes on legal suit. • We discussed with the Management to ascertain the present status of legal case who informed us that there was every likelihood of the recovery of entire amount from the said Stock Exchange as the Court had put injunction on the said Stock Exchange not to dispose off its building situated at Kolkata. • Based on our procedures, we found management’s

		assessment in respect of said Trade Receivable to be reasonably recoverable. We also found that the disclosures in the financial statements in respect of this matter to be adequate.
iii)	Disputes and potential litigations The Company is subject to claims and demands which could have a significant impact on the results if the potential exposures were to materialise. For the financial year 2018-19, we believe the most significant risk relates to a Suit for Recovery filed by the foreign party with Hon'ble Delhi High Court, against the amalgamated Subsidiary which has initially been objected by the said subsidiary, and has been disclosed in note 38 - contingent liabilities to the financial statements. Besides, the Company and its amalgamated subsidiaries were involved in a few legal proceedings, both for and against the company. For a smaller number of claims against the company, management has assessed that the probability of success of the claim is remote. Accordingly, the company has not accounted for or disclosed the claims. The amounts involved are significant, and the application of accounting standards to determine the amount, if any, to be provided as a liability or disclosed as a contingent liability, is inherently subjective. This includes assumptions relating to the likelihood and/or timing of cash outflows from the business and the interpretation of preliminary and pending Court rulings. we have designated this as a focus area of the audit. The risk related to the claims is mainly associated with the completeness of the disclosure, and the completeness of the provisions in the financial statements	• We evaluated the processes and controls over litigations operated by Management through regular meetings with Management and review of Board meeting minutes. • We have noted that the Company and its amalgamated subsidiaries are involved in few legal proceedings, both for and against the company. For a smaller number of claims against the company, management has assessed that the probability of success of the claim is remote. Accordingly, the company has not accounted for or disclosed the claims. • In other cases, where the amounts involved are significant and the application of accounting standards to determine the amount, if any, to be provided as a liability or disclosed as a contingent liability, is inherently subjective. This includes assumptions relating to the likelihood and/or timing of cash outflows from the business and the interpretation of preliminary and pending Court rulings. • From the evidences obtained, we found the Company's treatment of the litigation and contingent liabilities and related disclosures to be acceptable.
iv)	Deferred tax assets on losses: While recognising deferred tax assets, the Indian Accounting Standards require companies to forecast future taxable profits to determine whether they would be sufficient to recover all or part of these deferred tax assets. Considering the nature of the long-term capital loss and the probability of its recovery are very remote. Therefore, significant amount of judgement is likely to be applied while analysing whether deferred tax asset can be recognised on capital losses. We identified income taxes as an area of focus in the audit as there is a risk related to the appropriate application of all relevant tax regulations and that the income tax expense may be misstated. Refer to notes 1.15 and 6 in the Financial Statements:	We assessed the compliance with applicable Income Tax laws. We recalculated both the current tax expense and the tax liability in the balance sheet. We verified the applied tax rates and decisions made by tax authorities. • We also involved a tax specialist to assess the adequacy of the tax provision. We evaluated the deferred tax assets, including the forecasts used to estimate the expected future taxable income. We recalculated the deferred tax balances in the balance sheet and the income statement impact of the change in deferred taxes

Information Other than the Financial Statements and Auditor's Report Thereon

6. The Company's Board of Directors 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.

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

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

Management's Responsibility for the Financial Statements

7. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

8. 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.

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

Auditor's Responsibilities for the Audit of the Financial Statements

10. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of

assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the 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.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

• Conclude on the appropriateness of management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

12. We communicated 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.

13. 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.

14. 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.

Report on Other Legal and Regulatory Requirements

15. As required by Section 197(16) of the Act, we report that the Company has paid remuneration to its directors during the year in accordance with the provisions of and limits laid down under Section 197 read with Schedule V to the Act.

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

17. Further to our comments in Annexure A, as required by Section 143(3) of the Act, we report that:

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

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

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

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

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

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

i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements;

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

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

For M/S. R K AHUJA & CO,

CHARTERED ACCOUNTANTS

(FRN : 031632N)

(RAMESH KUMAR AHUJA)

PROPRIETOR

M. No. 090396

Place : New Delhi.

Dated : 30th May 2019.

BLB LIMITED

‘Annexure - A’ To the Independent Auditors’ Report

(Referred to in paragraph 16 under ‘Report on Other Legal and Regulatory Requirements’ section of our report to the Members of BLB Limited of even date) we report that:

a) In respect of the Company’s fixed assets

b) The Company has maintained proper records showing full particulars including quantitative details and situation of property, plant and equipment.

c) The property, plant and equipment were physically verified by the Management during the year in accordance with a regular programme of verification which, in our opinion, provides for physical verification of all the property, plant and equipment at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

d) According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date except in respect of land and building of the gross block of â?¹ 360.33 Lacs acquired pursuant to a Scheme of Amalgamation from BLB Commodities Ltd one of the four subsidiaries are pending to be transferred in the name of the Company. In respect of immovable properties of land and building that have been taken on long-term lease and disclosed as fixed assets in the financial statements, the lease agreements are in the name of the Company.

(ii) As explained to us, the inventories of securities held as stock-in-trade have been verified by the management with demat accounts maintained with depositories at reasonable intervals and that the Units of Mutual Funds held as Stock-in-Trade in demat accounts with the custodians are verified from the statements received from them on a regular basis. The company is maintaining proper records of inventories and as explained to us, no discrepancies were noticed on verification of stocks and book records.

(iii) The Company has not granted any loans, secured or unsecured to companies or other parties covered in the register maintained

under Section 189 of the Companies Act, 2013.

(iv) In our opinion and according to the information and explanations given to us in respect of guarantees and securities, the provisions of section 185 of the Companies Act, 2013 and section I86 of the Companies Act, 20l3 read with Companies (Meetings of Board and its powers) Rules, 2014 are not applicable to the Company.

(v) According to the information and explanations given to us, the company has not accepted any deposit from the public and therefore the provision of clause (v) of paragraph 3 of the Order is not applicable to the Company.

(vi) The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Companies Act, 2013 for any of the activities rendered by the Company.

(vii) (a) According to the information and explanations given to us and on the basis of our examination of the records, the company is regular in depositing with appropriate authorities, undisputed statutory dues including Provident Fund, Employees' State Insurance, Income-tax, Value Added Tax, Goods and Services Tax, Cess and any other statutory dues. According to the information and explanation given to us, no undisputed amounts of statutory dues were in arrears as at 31.03.2019 for a period of more than six months from the date they became payable.

(b) According to the records and information and explanations given to us, the dues outstanding in respect of service-tax on account of any dispute, are as follows:

S No.	Name of the statute	Nature of Dues	Amount (in Lacs)	Period to which the amount relates	Forum where dispute is pending
1	Central Excise Act	Service Tax	153.06	01-10-2006 to 30-09-2010	Hon'ble Delhi High Court

There were no amounts outstanding due to disputes in respect of income-tax, sales-tax, excise duty and value added tax.

(viii) According to the information and explanations given to us, the Company has not defaulted in repayment of borrowing to financial institutions or banks. However, the company did not take any loans or borrowings from government or debenture holders during the year.

(ix) According to the information and explanations given to us, the Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) and term loans during the year as such clause (ix) of paragraph 3 of the Order is not applicable.

(x) According to the information and explanations given to us, no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.

(xi) According to the information and explanations give to us, the Company has paid managerial remuneration by in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act, 2013.

(xii) In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, the clause (xii) of paragraph 3 of the Order is not applicable.

(xiii) According to the information and explanations given to us and based on our examination of the records, the Company's transactions with its related parties are in compliance with sections 177 and 188 of the Companies Act, 2013 where ever applicable and details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

(xiv) According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.

(xv) In our opinion and according to the information and explanations given to us, the Company has not entered into non-cash transactions with its directors or persons connected with him and therefore the clause (xv) of paragraph 3 of the Order is not applicable.

(xvi) In our opinion and according to the information and explanations provided to us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For M/S. R K AHUJA & CO,

CHARTERED ACCOUNTANTS

(FRN : 031632N)

(RAMESH KUMAR AHUJA)

PROPRIETOR

M. No. 090396

Place : New Delhi.

Dated : 30th May 2019.

BLB LIMITED

‘Annexure - B’ To the Independent Auditors’ Report

(Referred to in paragraph 17(f) under ‘Report on Other Legal and Regulatory Requirements’ section of our report to the Members of BLB Limited of even date)

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 BLB Limited (“the Company”) as of 31 March 2019 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

1. Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. 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.

2. 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”) issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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 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.

3. 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

i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

ii) 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

iii) 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.

(a) 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.

(b) Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 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 M/S. R K AHUJA & CO,

CHARTERED ACCOUNTANTS

(FRN : 031632N)

(RAMESH KUMAR AHUJA)

PROPRIETOR

M. No. 090396

Place : New Delhi.

Dated : 30th May 2019.

[700700] Disclosures - Secretarial audit report

Details of signatories of secretarial audit report [Table] **..(1)**

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

Signatories of secretarial audit report [Axis]	SSA1
	01/04/2018 to 31/03/2019
Details of signatories of secretarial audit report [Abstract]	
Details of signatories of secretarial audit report [LineItems]	
Category of secretarial auditor	Secretarial auditors firm
Name of secretarial audit firm	Chandrasekaran Associates
Name of secretarial auditor signing report	Lakhan Gupta
Firms registration number of secretarial audit firm	P1988DE002500
Membership number of secretarial auditor	36583
Certificate of practice number of secretarial auditor	13725
Date of signing secretarial audit report	20/06/2019

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

	01/04/2018 to 31/03/2019
Disclosure in secretarial audit report explanatory [TextBlock]	Textual information (37) [See below]
Whether secretarial audit report is applicable on company	Yes
Whether secretarial audit report has been qualified or has any observation or other remarks	No

Textual information (37)

Disclosure in secretarial audit report explanatory [Text Block]

SECRETARIAL AUDIT REPORTFOR THE FINANCIAL YEAR ENDED MARCH 31, 2019The MembersBLB LimitedSCO (Shop Cum Office) No. 22,Spring Field Colony, Extension No. 1, Near Sector 31-32, Faridabad HR 121003We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate governance practices by BLB Limited (hereinafter called “the Company”). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/ statutory compliances and expressing our opinion thereon. Based on our verification of the Company’s books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit. We hereby report that in our opinion, the company has, during the audit period covering the financial year ended on March 31, 2019 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter. We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2019 according to the provisions of: (i) The Companies Act, 2013 (the Act) and the rules made thereunder;(ii) The Securities Contracts (Regulation) Act, 1956 (‘SCRA’) and the rules made thereunder; (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder to the extent of Regulation 76 of SEBI (Depositories and Participants) Regulations, 2018 (including erstwhile regulation 55A); (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (‘SEBI Act’):- (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (including erstwhile regulation); (d) The Securities and Exchange Board of India (Share Based employee Benefits) Regulations, 2014; Not Applicable(e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; Not Applicable(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client to the extent of securities issued; (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; and Not Applicable(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 (including erstwhile regulation); Not Applicable(vi) The other laws, as informed and certified by the Management of the company which are specifically applicable to the Company based on the Sectors/ Industry are:1. SEBI (Stock Brokers and Sub-Brokers) Regulations,1992; 2. Rules, Regulation, Bye-Laws of National Stock Exchange India Limited and NSE Clearing corporation of India Limited;3. Rules, Regulation, Bye-Laws of BSE Limited and Indian Clearing Corporation Limited;4. Rules, Regulation, Bye-Laws of Metropolitan Stock Exchange of India Ltd (MSEI) and Metropolitan Clearing Corporation of India Ltd. (MCCIL).We have also examined compliance with the applicable clauses/Regulations of the following: (i) Secretarial Standards issued by The Institute of Company Secretaries of India being effective from 01.07.2015.(ii) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 We further report that The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes, if any, in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act. Adequate notice is given to all Directors to schedule the Board Meetings. Agenda and detailed notes on agenda were sent at least seven days in advance except in cases where meeting was convened at a shorter notice. The Company has complied with the provisions of Act for convening meeting at the shorter notice and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting. All decisions at Board Meetings and Committee Meetings are carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines. We further report that during the audit period following major events have happened which are deemed to have major bearing on the Company’s affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc.1. The Scheme for Merger (the ‘Scheme’) for merger of four (4) Wholly owned Subsidiary Companies namely BLB Commodities Limited, BLB Global Business Limited, Sri Sharadamba Properties Limited and Caprise Commodities Limited (“collectively referred as “Transferor Companies”) with the Company i.e. BLB Limited (“Transferee Company”) with the appointed date as 01.04.2017, was approved by the Hon’ble National Company Law Tribunal, Chandigarh Bench. The Scheme became effective from 26.02.2019. Consequent to this, the Transferor Companies ceased to be subsidiaries of the Company. For Chandrasekaran Associates Company Secretaries Lakhan GuptaPartnerMembership No. 36583 Date: 20.06.2019Certificate of Practice No. 13725 Place: New DelhiNote: This report is to be read with our letter of even date which is annexed as Annexure-A and forms an integral part of this report. Annexure-AThe MembersBLB LimitedSCO (Shop Cum Office) No. 22,Spring Field Colony, Extension No. 1, Near Sector 31-32, Faridabad HR 121003Our Report of even date is to be read along with this letter.1. Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on the random test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on random test basis. 6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.For Chandrasekaran Associates Company Secretaries Lakhan GuptaPartnerMembership No. 36583 Date: 20.06.2019Certificate of Practice No. 13725 Place: New Delhi

[110000] Balance sheet

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

	31/03/2019	31/03/2018	31/03/2017
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	1,646.93	1,927.57	1,635.43
Capital work-in-progress	45.84	490.67	
Investment property	0	0	
Other intangible assets	3.12	3.13	3.43
Intangible assets under development	0	0	
Biological assets other than bearer plants	0	0	
Investments accounted for using equity method	0	0	
Non-current financial assets [Abstract]			
Non-current investments	240.61	168.48	
Loans, non-current	0	0	
Other non-current financial assets	197.12	294.5	
Total non-current financial assets	437.73	462.98	
Deferred tax assets (net)	299.75	430.98	
Other non-current assets	2,704.8	1,235.04	
Total non-current assets	5,138.17	4,550.37	
Current assets [Abstract]			
Inventories	115.68	1,802.19	
Current financial assets [Abstract]			
Current investments	0	596.45	
Trade receivables, current	876.9	882.93	
Cash and cash equivalents	144.67	492.71	
Bank balance other than cash and cash equivalents	(A) 32.89	14.96	
Loans, current	200	0	
Other current financial assets	3,292.77	551.81	
Total current financial assets	4,547.23	2,538.86	
Current tax assets	22.63	15.09	
Other current assets	86.7	1,528.42	
Total current assets	4,772.24	5,884.56	
Non-current assets classified as held for sale	0	0	
Regulatory deferral account debit balances and related deferred tax Assets	0	0	
Total assets	9,910.41	10,434.93	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	528.65	528.65	528.65
Other equity	8,046	8,419.14	
Total equity attributable to owners of parent	8,574.65	8,947.79	
Total equity	8,574.65	8,947.79	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Trade payables, non-current	0	0	
Other non-current financial liabilities	0	0	
Total non-current financial liabilities	0	0	
Provisions, non-current	0	0	
Other non-current liabilities	0	0	
Total non-current liabilities	0	0	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	1,265	1,260	
Trade payables, current	21.09	89.32	
Other current financial liabilities	44.32	36.92	
Total current financial liabilities	1,330.41	1,386.24	
Other current liabilities	5.35	100.9	
Provisions, current	0	0	
Current tax liabilities	0	0	

Deferred government grants, Current	0	0	
Total current liabilities	1,335.76	1,487.14	
Liabilities directly associated with assets in disposal group classified as held for sale	0	0	
Regulatory deferral account credit balances and related deferred tax liability	0	0	
Total liabilities	1,335.76	1,487.14	
Total equity and liabilities	9,910.41	10,434.93	

Footnotes

(A) Earmarked Balances represent unclaimed dividend for earlier periods. 25 lacs (2018: 7.50 lacs) with various Stock Exchanges towards Capital adequacy deposits/margins. 3.90 lacs (2018: 1.01) with Banks against various facilities provided by them. 0.50 lacs (2018: 1.40) with various VAT departments/ Mandi Samities

[210000] Statement of profit and loss

Earnings per share [Table] **..(1)**

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Statement of profit and loss [Abstract]		
Earnings per share [Abstract]		
Earnings per share [Line items]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -0.77	[INR/shares] -0.98
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -0.77	[INR/shares] -0.98
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -0.77	[INR/shares] -0.98
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -0.77	[INR/shares] -0.98

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	19,374.13	51,732.82
Other income	119.73	72.9
Total income	19,493.86	51,805.72
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	17,581.41	46,047.14
Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,686.51	4,248.35
Employee benefit expense	168.97	246.09
Finance costs	121.32	509.31
Depreciation, depletion and amortisation expense	36.3	50.12
Expenditure on production, transportation and other expenditure pertaining to exploration and production activities	0	0
Other expenses	186.18	1,269.97
Total expenses	19,780.69	52,370.98
Profit before exceptional items and tax	-286.83	-565.26
Total profit before tax	-286.83	-565.26
Tax expense [Abstract]		
Current tax	-14.83	15.9
Deferred tax	133.95	-61.21
Total tax expense	119.12	-45.31
Total profit (loss) for period from continuing operations	-405.95	-519.95
Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
Total profit (loss) for period	-405.95	-519.95
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 revaluation	0	0
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	0	0
Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	0	0
Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability	0	0
Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments	0	0
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss	0	0
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax	0	0
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	(A) 32.81	(B) -15.34
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	32.81	-15.34
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]		
Gains (losses) on exchange differences on translation, net of tax	0	0
Reclassification adjustments on exchange differences on translation, net of tax	0	0
Total other comprehensive income, net of tax, exchange differences on translation	0	0
Debt instrument through other comprehensive income Net of tax [Abstract]		
Gains (losses) on debt instrument through other Comprehensive income, net of tax	0	0

Reclassification adjustments on debt instrument through other Comprehensive income, net of tax	0	0
Other comprehensive income, net of tax, Debt instrument through other comprehensive income	0	0
Cash flow hedges net of tax [Abstract]		
Gains (losses) on cash flow hedges, net of tax	0	0
Reclassification adjustments on cash flow hedges, net of tax	0	0
Amounts removed from equity and included in carrying amount of non-financial asset (liability) whose acquisition or incurrence was hedged highly probable forecast transaction, net of tax	0	0
Total other comprehensive income, net of tax, cash flow hedges	0	0
Hedges of net investment in foreign operations net of tax [Abstract]		
Gains (losses) on hedges of net investments in foreign operations, net of tax	0	0
Reclassification adjustments on hedges of net investments in foreign operations, net of tax	0	0
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]		
Gains (losses) on change in value of time value of options, net of tax	0	0
Reclassification adjustments on change in value of time value of options, net of tax	0	0
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]		
Gains (losses) on change in value of forward elements of forward contracts, net of tax	0	0
Reclassification adjustments on change in value of forward elements of forward contracts, net of tax	0	0
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]		
Gains (losses) on change in value of foreign currency basis spreads, net of tax	0	0
Reclassification adjustments on change in value of foreign currency basis spreads, net of tax	0	0
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]		
Gains (losses) on net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss, net of tax	0	0
Reclassification adjustments on net movement in regulatory deferral account balances, net of 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
Financial assets measured at fair value through other comprehensive income net of tax [Abstract]		
Gains (losses) on financial assets measured at fair value through other comprehensive income, net of tax	0	0
Reclassification adjustments on financial assets measured at fair value through other comprehensive income, net of tax	0	0
Amounts removed from equity and adjusted against fair value of financial assets on reclassification out of fair value through other comprehensive income measurement category, net of tax	0	0
Total other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	0	0

Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, net of tax	0	0
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	32.81	-15.34
Other comprehensive income attributable to net of tax [Abstract]		
Other Comprehensive income, attributable to owners of parent	0	0
Other Comprehensive income, attributable to non-controlling interests	0	0
Total comprehensive income	-373.14	-535.29
Comprehensive income attributable to net of tax [Abstract]		
Comprehensive income, attributable to owners of parent	0	0
Comprehensive income, attributable to non-controlling interests	0	0
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	32.81	-15.34
Other comprehensive income attributable to [Abstract]		
Other Comprehensive income, attributable to owners of parent	0	0
Other Comprehensive income, attributable to non-controlling interests	0	0
Total comprehensive income	-373.14	-535.29
Comprehensive income attributable to [Abstract]		
Comprehensive income, attributable to owners of parent	0	0
Comprehensive income, attributable to non-controlling interests	0	0
Earnings per share explanatory [TextBlock]	-0.77	-0.98
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		

Footnotes

(A) (i) Measurement of Equity Investment 30.09, (ii) Income tax relating to above item 2.72, Total- 32.81

(B) Measurement of Equity Instruments- (13.94), Income Tax relating to above item (1.40), Total (15.34)

[210000a] Statement of profit and loss

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Table] **..(1)**

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

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	**OCINRNTO1**	
	01/04/2018 to 31/03/2019	**01/04/2017 to 31/03/2018**
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	Change in Fair Value of FVOCI Equity Instrument	Change in Fair Value of FVOCI Equity Instrument
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	32.81	-15.34

Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Table] **..(1)**

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

Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Axis]	OCINRBTO1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, before tax, others	Change in Fair Value of FVOCI Equity Instrument	Change in Fair Value of FVOCI Equity Instrument
Other comprehensive income that will not be reclassified to profit or loss, before tax, others	32.81	-15.34

[400200] Statement of changes in equity

Statement of changes in equity [Table] **..(1)**

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-405.95	-519.95		-405.95
Changes in comprehensive income components	32.81	-15.34		32.81
Total comprehensive income	-373.14	-535.29		-373.14
Total increase (decrease) in equity	-373.14	-535.29		-373.14
Other equity at end of period	8,046	8,419.14	8,954.43	8,046

Statement of changes in equity [Table] **..(2)**

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0		0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-519.95		-405.95	-519.95
Changes in comprehensive income components	-15.34		0	0
Total comprehensive income	-535.29		-405.95	-519.95
Total increase (decrease) in equity	-535.29		-405.95	-519.95
Other equity at end of period	8,419.14	8,954.43	8,028.26	8,434.21

Statement of changes in equity [Table] **..(3)**

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

Components of equity [Axis]	Reserves [Member]	Capital reserves [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)		0	0	
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Changes in comprehensive income components		0	0	
Total comprehensive income		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	8,954.16	710.29	710.29	710.29

Statement of changes in equity [Table] **..(4)**

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

Components of equity [Axis]	Securities premium reserve [Member]			Capital redemption reserves [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Changes in comprehensive income components	0	0		0
Total comprehensive income	0	0		0
Total increase (decrease) in equity	0	0		0
Other equity at end of period	250.47	250.47	250.47	250

Statement of changes in equity [Table] **..(5)**

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

Components of equity [Axis]	Capital redemption reserves [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]				
Balance at beginning of period (if restatement is applicable)	0		0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Changes in comprehensive income components	0		0	0
Total comprehensive income	0		0	0
Total increase (decrease) in equity	0		0	0
Other equity at end of period	250	250	2,250	2,250

Statement of changes in equity [Table] **..(6)**

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

Components of equity [Axis]	General reserve [Member]	Retained earnings [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)		0	0	
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-405.95	-519.95	
Changes in comprehensive income components		0	0	
Total comprehensive income		-405.95	-519.95	
Total increase (decrease) in equity		-405.95	-519.95	
Other equity at end of period	2,250	4,567.5	4,973.45	5,493.4

Statement of changes in equity [Table] **..(7)**

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

Components of equity [Axis]	Other retained earning [Member]			Other equity components [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-405.95	-519.95		0
Changes in comprehensive income components	0	0		32.81
Total comprehensive income	-405.95	-519.95		32.81
Total increase (decrease) in equity	-405.95	-519.95		32.81
Other equity at end of period	4,567.5	4,973.45	5,493.4	17.74

Statement of changes in equity [Table] **..(8)**

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

Components of equity [Axis]	Other equity components [Member]		Other comprehensive income, others [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0		0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Changes in comprehensive income components	-15.34		32.81	-15.34
Total comprehensive income	-15.34		32.81	-15.34
Total increase (decrease) in equity	-15.34		32.81	-15.34
Other equity at end of period	-15.07	0.27	17.74	-15.07

Statement of changes in equity [Table] **..(9)**

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

Components of equity [Axis]	Other comprehensive income, others [Member]
	31/03/2017
Other equity [Abstract]	
Statement of changes in equity [Line items]	
Equity [Abstract]	
Other equity at end of period	0.27

[320000] Cash flow statement, indirect

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-286.83	-565.26	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in inventories	1,686.51	4,248.34	
Adjustments for decrease (increase) in trade receivables, current	0.59	-6.64	
Adjustments for decrease (increase) in other current assets	1,441.72	3,411.61	
Adjustments for other financial assets, non-current	97.38	147.47	
Adjustments for other financial assets, current	-2,740.96	780.26	
Adjustments for increase (decrease) in trade payables, current	-68.23	-706.02	
Adjustments for depreciation and amortisation expense	36.3	50.12	
Adjustments for other financial liabilities, current	-100	100	
Adjustments for other financial liabilities, non-current	-6.63	-33.9	
Adjustments for dividend income	4.7	1.15	
Adjustments for interest income	14.36	15.04	
Total adjustments for reconcile profit (loss)	327.62	7,975.05	
Net cash flows from (used in) operations	40.79	7,409.79	
Income taxes paid (refund)	23.21	-1.54	
Other inflows (outflows) of cash	(A) -74.18	(B) 786.67	
Net cash flows from (used in) operating activities	-56.6	8,198	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	766.45	551.16	
Purchase of property, plant and equipment	0.5	29.82	
Proceeds from sales of investment property	2,763.7	631.8	
Purchase of investment property	2,187.97	1,219.95	
Dividends received	4.7	1.15	
Interest received	14.36	15.04	
Other inflows (outflows) of cash	(C) -1,657.18	(D) -849.58	
Net cash flows from (used in) investing activities	-296.44	-900.2	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	5	0	
Repayments of borrowings	0	7,014.34	
Net cash flows from (used in) financing activities	5	-7,014.34	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-348.04	283.46	
Effect of exchange rate changes on cash and cash equivalents [Abstract]			
Effect of exchange rate changes on cash and cash equivalents	0	0	
Net increase (decrease) in cash and cash equivalents	-348.04	283.46	
Cash and cash equivalents cash flow statement at end of period	144.67	492.71	(E) 209.25

Footnotes

(A) (i) Bad Debts written off 5.44, (ii) Net Gain/ Loss on Disposal of Fixed Assets (76.78), (iii) Net Gain/ (Loss) on Disposal of Investments (21.32), (iv) Premium on Open contracts of options 14.03, (v) Provision for Gratuity 5.19, (vi) Employee Benefit Obligations (0.74)

(B) (i) Bad Debts written off 791.05, (ii) Net Gain/ Loss on Disposal of Fixed Assets 77.11, (iii) Net Gain/ (Loss) on Disposal of Investments 32.55, (iv) Net Gain on fair valuation of Short-term investment (FVTPL) (107.45), (v) Employee Benefit Obligations (6.59)

(C) (i) Other Non- Current Assets (1439.25), (ii) Inter- Corporate Deposit (200.00), (iii) Bank Balances not considered as Cash and Cash Equivalents (17.93)

(D) (i) Other Non- Current Assets (868.81), (ii) Bank Balances not considered as Cash and Cash Equivalents 19.23

(E) Cash and Cash Equivalents- on amalgamation of four subsidiaries - 172.38, Cash and cash equivalents at the beginning of the financial year- 36.87

[610100] Notes - List of accounting policies

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

	01/04/2018 to 31/03/2019
Disclosure of significant accounting policies [TextBlock]	Textual information (38) [See below]
Description of accounting policy for biological assets other than bearer plants [TextBlock]	NA
Description of accounting policy for borrowing costs [TextBlock]	Textual information (39) [See below]
Description of accounting policy for borrowings [TextBlock]	Textual information (40) [See below]
Description of accounting policy for business combinations [TextBlock]	Textual information (41) [See below]
Description of accounting policy for cash flows [TextBlock]	Textual information (42) [See below]
Description of accounting policy for deferred income tax [TextBlock]	Textual information (43) [See below]
Description of accounting policy for depreciation expense [TextBlock]	Textual information (44) [See below]
Description of accounting policy for derecognition of financial instruments [TextBlock]	Textual information (45) [See below]
Description of accounting policy for derivative financial instruments [TextBlock]	Textual information (46) [See below]
Description of accounting policy for derivative financial instruments and hedging [TextBlock]	Textual information (47) [See below]
Description of accounting policy for government grants [TextBlock]	NA
Description of accounting policy for impairment of assets [TextBlock]	Textual information (48) [See below]
Description of accounting policy for impairment of non-financial assets [TextBlock]	Textual information (49) [See below]
Description of accounting policy for income tax [TextBlock]	Textual information (50) [See below]
Description of accounting policy for measuring inventories [TextBlock]	Textual information (51) [See below]
Description of accounting policy for property, plant and equipment [TextBlock]	Textual information (52) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (53) [See below]
Description of accounting policy for segment reporting [TextBlock]	Textual information (54) [See below]

Textual information (38)

Disclosure of significant accounting policies [Text Block]

1 Company overview and Significant Accounting Policies

1.1 Corporate Information

BLB Limited (the Company) is a Public Company domiciled in India and is incorporated under the provisions of Indian Companies Act. Its shares are publicly traded on the National Stock Exchange of India Limited (“NSE”) and the BSE Limited (“BSE”). The Registered Office of the Company is situated at SCO (Shop-cum-Office) No.22, Spring Field Colony Extn No.1, Near Sector 31-32, Faridabad - 121003, India.

The Company is a member of NSE & BSE and engaged in the business of trading and investment in shares & securities. The four subsidiaries which amalgamated with the company were engaged in the business of commodities, real estate, etc. The financial statements for the year ended March 31, 2019 were approved by the Board of Directors and authorised for issue on May 30, 2019.

1.2 Basis of Preparation of Financial Statements

These financial statements have been prepared in accordance with Indian Accounting Standards (IndAS), under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values, the provisions of the Companies Act, 2013 ('the Act') (to the extent notified) and guidelines issued by the Securities and Exchange Board of India (SEBI). The IndAS are prescribed under Section 133 of the Companies Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. 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.All assets and liabilities are classified as Current and Non-Current as per company’s normal operating cycle of 12 months which is based on the nature of business of the Company. Current Assets do not include elements which are not expected to be realised within one year and Current Liabilities do not include items which are due after one year, the period of one year being reckoned from the reporting date.

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

Rounding off

All amounts in the financial statement and accompanying notes are presented in Lacs and have been rounded-off to two decimal place unless stated otherwise.

1.3 Business combinations

Business combinations of entities under common control are accounted using the “pooling of interests”

method and assets and liabilities are reflected at the predecessor carrying values and the only adjustments that are made are to harmonise accounting policies. The figures for the previous periods are restated as if the business combination had occurred at the beginning of the preceding period irrespective of the actual date of the combination

1.4 Use of Estimates and Judgement

The preparation of financial statements requires management to exercise judgement and make estimates and assumptions that affects the reported amounts of revenue, expenses, assets and liabilities. These estimates and assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates. These estimates and underlying assumptions are reviewed on a periodic basis. Revisions to accounting estimates are recognised in the period in which the results are known/materialise.

The areas involving significant estimates and judgement include determination of useful life of Property, Plant and Equipment (Refer note 1.5), measurement of defined benefit obligations (Refer note 18), recognition and measurement of provisions and contingencies (Refer note 38) and recognition of deferred tax assets/liabilities (Refer note 6).

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1.5 Property, Plant and Equipment

Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any. For this purpose, cost includes deemed cost which represents the carrying value of Property, Plant and Equipment recognised as at 1st April, 2016 measured as per the previous GAAP.

Cost is inclusive of inward freight, duties and taxes and incidental expenses related to acquisition. In respect of major projects involving construction, related pre-operational expenses form part of the value of assets capitalised. Expenses capitalised also include applicable borrowing costs for qualifying assets, if any. All Upgradation / enhancements are charged off as revenue expenditure unless they bring similar significant additional benefits.

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

S. No.	Particulars	Estimated Useful Life
1	Leasehold land	Over lease term
2	Building other than factory	60 years

3	Computers	
	- Computers and other peripherals	3 years
	- Servers and networking	6 years
4	Furniture & Fixtures	10 years
5	Vehicles	8 years
6	Other equipment	5 - 15 years

The useful lives have been determined based on technical evaluation done by the expert's which are in line those specified by Schedule II to the Companies Act 2013. The residual values are not more than 5% of the original cost of the asset. The depreciation methods, assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Advances paid towards the acquisition of property, plant and equipment outstanding at each Balance Sheet date is classified as capital advances under Other Non-Current Assets and the cost of assets not put to use before such date is disclosed under ‘Capital work-in-progress’.

The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss.

1.6 Intangible Assets

Intangible assets are stated at cost less accumulated amortization and impairment. Intangible assets are amortized over their respective individual estimated useful lives on a straight-line basis, from the date they are available for use. The estimated useful life of an identifiable intangible asset is based on a number of factors including the effects of obsolescence, demand, competition, and other economic factors (such as the stability of the industry, and known technological advances), and the level of maintenance expenditures required to obtain the expected future cash flows from the asset.

1.7 Investments :

Investments are classified as Current or Non-Current based upon management intent at the time of acquisition. Investments that are intended to be held for not more than one year from the date of acquisition are classified as Current Investments. All other investments are classified as Non-Current Investments.

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1.8 Inventories

The shares and securities acquired with the intention of trading are considered as Stock in trade and disclosed as Current Assets. The stock in trade of securities is valued at lower of aggregate cost or aggregate market price / aggregate net asset value in case of unquoted, as per the provisions of ICDS. The cost is determined on First In First Out (FIFO) basis.The Units of open-ended Mutual Fund Schemes are valued at lower of the cost or closing NAV, the cost is determined on First In First Out (FIFO) basis.

1.9 Financial Instruments, Financial Assets, Financial Liabilities and Equity Instruments

Recognition

Financial assets include Investments, Trade receivables, Advances, Security Deposits, Cash and Cash Equivalents. Such assets are initially recognised at transaction price when the Company becomes party to contractual obligations. The transaction price includes transaction costs unless the asset is being fair valued through the Statement of Profit and Loss.

Classification

Management determines the classification of an asset at initial recognition depending on the purpose for which the assets were acquired. The subsequent measurement of financial assets depends on such classification.

Financial assets are classified as those measured at:

Amortised cost

Where the financial assets are held solely for collection of cash flows arising from payments of principal and/ or interest.

Fair Value Through Other Comprehensive Income (FVTOCI)

Where the financial assets are held not only for collection of cash flows arising from payments of

principal and interest but also from the sale of such assets. Such assets are subsequently measured at fair value, with unrealised gains and losses arising from changes in the fair value being recognised in Other Comprehensive Income.

Fair Value Through Profit or Loss (FVTPL)

Where the assets are managed in accordance with an approved investment strategy that triggers purchase and sale decisions based on the fair value of such assets. Such assets are subsequently measured at fair value, with unrealised gains and losses arising from changes in the fair value being recognised in the Statement of Profit and Loss in the period in which they arise.

Measurement

Trade receivables, Advances, Security Deposits, Cash and cash equivalents etc. are classified for measurement at amortised cost while investments may fall under any of the aforesaid classes. However, in respect of particular investments in equity instruments that would otherwise be measured at fair value through profit or loss, an irrevocable election at initial recognition may be made to present subsequent changes in fair value through other comprehensive income.

Impairment of Financial Assets

The Company assesses on a forward looking basis the expected credit losses associated with its assets carried amortized cost and FVOCI debt instruments. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

For trade receivables only, the Company applies the simplified approach permitted by Ind AS 109 Financial Instruments, which requires expected lifetime losses to be recognized from initial recognition of the receivables.

Derecognition of Financial Assets

A financial asset is derecognised only when

- The Company has transferred the rights to receive cash flows from the financial asset; or

- Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised. Where the entity has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised.

Where the entity has neither transferred a financial asset nor retained substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

Income Recognition

Dividend income is recognised in the Statement of Profit and Loss when the right to receive dividend is established.

Offsetting Financial Instruments

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

Financial Liabilities

i) Trade Payables and Other Financial Liabilities

Trade Payables and Other Financial Liabilities are initially recognised at the value of the respective contractual obligations. Trade and other payables represent liabilities for goods and services provided to the Company prior to the end of financial year which are unpaid. The amounts are unsecured and presented as current liabilities unless payment is not due within 12 months after the reporting period.

ii) Borrowings

Borrowings are removed from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognized in profit or loss as other gains/(losses).

Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period. Where there is a breach of a material provision of a long-term loan arrangement on or before the end of the reporting period with the effect that the liability becomes payable on demand on the reporting date, the entity does not classify the liability as current, if the lender agreed, after the reporting period and before the approval of the financial statements for issue, not to demand payment as a consequence of the breach.

Equity Instruments

Equity shares are classified as equity. Incremental costs directly attributable to the issue of new shares or options are shown in equity as deduction, net of tax, from the proceeds.

1.10 Revenue Recognition

(a) Sale of Shares & Securities

Revenue from sales is recognized at the completion of each settlement of the capital market segment of the Stock Exchange.

In respect of non-delivery based transactions in capital market segment, the profit/loss is accounted for at the end of each settlement.

Revenue from derivative market segment:-

- in respect of settled contracts the difference between the transaction price and settlement price is recognized in the Statement of Profit and Loss; and

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- in respect of open interests as on the balance sheet date, the derivatives are valued at fair value, and the difference between the fair value and the transaction price, is recognized in the Statement of Profit and Loss.

Income from Dividend is recognized when the right to receive payment is established.

(b) Sale of Goods by amalgamated subsidiaries

Revenue is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of returns and discounts to customers. Revenue from the sale of goods includes excise and other duties which the Company pays as a principal but excludes amounts collected on behalf of third parties, such as GST, VAT, etc.

Revenue from services is recognised in the periods in which the services are rendered. Advances received for products are reported as deposits until all conditions for revenue recognition are met.

(c) Other Income

Gain on Sale of Investment is recorded on transfer of title from the Company and is determined as the difference between the sale price and carrying value of the investment.

The revenue from Interest & Other Income is recognized on accrual basis as part of Other Income in the Statement of Profit and Loss.

1.11 Employee Benefits

a. Short-term Obligations

Liabilities for wages, salaries and bonus, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

b. Post-Employment Obligations

The Company operates the following post-employment schemes:

- defined benefit plans for gratuity, and

- defined contribution plans for provident fund.

Defined Benefit Plans

The liability or asset recognised in the balance sheet in respect of defined benefit gratuity plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by actuaries using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss. Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance sheet. Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised immediately in profit or loss as past service cost.

Defined Contribution Plans

The Company pays provident fund contributions to publicly administered provident funds as per local regulations. The Company has no further payment obligations once the contributions have been paid. The contributions are accounted for as defined contribution plans and the contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

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1.12 Derivatives

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured to their fair value at the end of each reporting period. The Company enters into certain derivative contracts to hedge risks which are not designated as hedges. Such contracts are accounted for at fair value through profit or loss and are included in other gains/ (losses).

1.13 Impairment of Non-Financial Assets

Intangible assets and property, plant and equipment are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit to which the asset belongs.

1.14 Borrowing Costs

Borrowings are measured at amortized cost. Fees paid on the establishment of loan facilities are recognized as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalized as a prepayment for liquidity services and amortized over the period of the facility to which it relates.

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

1.15 Income Tax

Income tax expense comprises current tax expense and the net change in the deferred tax asset or liability during the year. Current and deferred tax are recognised in the Statement of Profit and Loss, except when they relate to items that are recognised in Other Comprehensive Income or directly in equity, in which case, the current and deferred tax are also recognised in Other Comprehensive Income or directly in equity, respectively.

(i) Current tax:

Current tax expenses are accounted in the same period to which the revenue and expenses relate. Provision for current income tax is made for the tax liability payable on taxable income after considering tax allowances, deductions and exemptions determined in accordance with the applicable tax rates and the prevailing tax laws.

Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle the asset and the liability on a net basis.

(ii) Deferred tax :

Deferred income tax is recognised using the balance sheet approach. Deferred tax assets and liabilities are recognised for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount in financial statements, except when the deferred tax arises from the initial recognition of goodwill, an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profits or loss at the time of the transaction.

Deferred income 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.

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

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Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantially enacted by the end of the reporting period.

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

Minimum Alternative Tax (“MAT”) credit forming part of deferred tax assets is recognised as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. Such asset is reviewed at each Balance Sheet date and the carrying amount of the MAT credit asset is written down to the extent there is no longer a reasonable certainty to the effect that the Company will pay normal income tax during the specified period.

Ind AS 12 Appendix C, Income Tax

On March 30, 2019, the Ministry of Corporate Affairs has notified Ind AS 12 Appendix C, Uncertainty over Income Tax Treatments which is to be applied while performing the determination of taxable profit (or loss), tax bases, unused tax losses, unused tax credits and tax rates, when there is uncertainty over income tax treatments under Ind AS 12. According to the appendix, companies need to determine the probability of the relevant tax authority accepting each tax treatment, or group of tax treatments, that the companies have used or plan to use in their income tax filing which has to be considered to compute the most likely amount or the expected value of the tax treatment when determining taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates. The standard permits two possible methods of transition - i) Full retrospective approach - Under this approach, Appendix C will be applied

retrospectively to each prior reporting period presented in accordance with Ind AS 8 - Accounting Policies, Changes in Accounting Estimates and Errors, without using hindsight and ii) Retrospectively with cumulative effect of initially applying Appendix C recognized by adjusting equity on initial application, without adjusting comparatives. The effective date for adoption of Ind AS 12 Appendix C is annual periods beginning on or after April 1, 2019. The Company will adopt the standard on April 1,

2019 and has decided to adjust the cumulative effect in equity on the date of initial application i.e. April 1, 2019 without adjusting comparatives. The effect on adoption of Ind AS 12 Appendix C would be insignificant in the standalone financial statements.

1.16 Segment Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the management of the company. The Board of Directors assesses the financial performance and position of the Company and makes strategic decisions.

1.17 Earnings Per Share

a. Basic Earnings Per Share

Basic earnings per share is calculated by dividing:

- the profit attributable to owners of the Company

- by the weighted average number of equity shares outstanding during the financial year

b. Diluted Earnings Per Share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account the after-income tax effect of interest and other financing costs associated with dilutive potential equity shares, and the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

1.18 Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit/loss for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

1.19 Events occuring after the Balance Sheet date

There have been no material events other than disclosed in the financial statements after reporting date which would require disclosure or adjustments to the financial statements as of and for the year ended 31 March 2019.

1.20 Recent accounting pronouncements

Ind AS 116 Leases:

On 30th March 2019, the Ministry of Corporate Affairs (MCA) has notified Ind AS 116 Leases, under Companies (Indian Accounting Standards) Amendment Rules, 2019 which is applicable with effect from 1st April, 2019.The Standard sets out the principles for the recognition, measurement, presentation and disclosure of leases for both parties to a contract i.e., the Lessee and the Lessor. Ind AS 116 introduces a single lessee accounting model and require sales see to recognize assets and liabilities for all leases with a term of more than twelve months, unless the underlying asset is of low value. Currently, operating lease expenses are charged to the statement of Profit & Loss. The Standard also contains enhanced disclosure requirements for lessees. Ind AS 116 substantially carries forward the Lessor accounting requirements in Ind AS 17. The effective date for adoption of Ind AS 116 is annual periods beginning on or after April 1, 2019.

The standard permits two possible methods of transition:• Full retrospective - Retrospectively to each prior period presented applying Ind AS 8 Accounting Policies, Changes in Accounting Estimates and Errors

• Modified retrospective - Retrospectively, with the cumulative effect of initially applying the Standard recognized at the date of initial application. Under modified retrospective approach, the lessee records the lease liability as the present value of the remaining lease payments, discounted at the incremental borrowing rate and the right of use asset either as:• Its carrying amount as if the standard had been applied since the commencement date, but discounted at lessee's incremental borrowing rate at the date of initial application or • An amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments related to that lease recognized under Ind AS17 immediately before the date of initial application. Certain practical expedients are available under both the methods.

On completion of evaluation of the effect of adoption of Ind AS 116 on transition date it is concluded that the company as such does not have the operating lease which exceeds the period of 12 months or which has material value, Hence, the Company does not have any impact on account of this amendment.

Amendment to Ind AS 19 - Employee Benefits

On March 30, 2019, Ministry of Corporate Affairs issued amendments to Ind AS 19, 'Employee Benefits', in connection with accounting for plan amendments, curtailments and settlements. The amendments require an entity: • to use updated assumptions to determine current service cost and net interest for the remainder of the period after a plan amendment, curtailment or settlement; and • to recognise in profit or loss as part of past service cost, or a gain or loss on settlement, any reduction in a surplus, even if that surplus was not previously recognised because of the impact of the asset ceiling. Effective date for application of this amendment is annual period beginning on or after April 1, 2019. The Company does not have any impact on account of this amendment.

30 Accounting and Disclosures for Scheme of Amalgamation of wholly-owned subsidiaries: i) The Hon'ble National Company Law Tribunal ("NCLT"), Chandigarh Bench vide its Order dated 25th January, 2019 has approved the Scheme of Amalgamation of four wholly owned subsidiaries - BLB Commodities Ltd ('BCL'), BLB Global Business Ltd ('BGBL'), Caprise Commodities Ltd ('CCL') and Sri Sharadamba Properties Ltd ('SSPL'), with the Company effective from the Appointed Date i.e. April 01, 2017. ii) Pursuant to the scheme of amalgamation, the entire undertaking including all assets and liabilities of the Transferor Companies have been transferred to and vested in the Company with effect from April 01, 2017. No shares have been issued by the Company since all the Transferor Companies were wholly owned subsidiaries of the Company. iii) The authorized share capital of the four Transferor Companies of Rs. 1,900 lacs comprising of 1,900 lacs equity shares of Rs. 10/- each has been added to the authorized share capital of the Company.iv) As this is a business combination of entity under common control, the amalgamation has been accounted using the 'pooling of interest' method (in accordance with the approved Scheme). The figures for the previous financial year 2017-2018 have been recasted as if the amalgamation had occurred from the beginning of the preceding period to harmonise the accounting for the Scheme with the requirements of Appendix C of Ind AS 103 on Business Combinations. 1) The assets, liabilities and reserves of the Transferor Companies (after eliminating the

inter-company transactions / balances) have been recorded in the books of the Company at their respective book values and in the same form as appearing in the books of the Transferor Companies on April 01, 2017. 2) The investment in equity shares of the four subsidiaries held by the Company along with its nominee shareholders have been cancelled without any further application, act or deed. Accordingly, the investments held by the Company in the four subsidiaries aggregating to â?¹1961.80 Lacs have been eliminated and the net deficit aggregating to â?¹155.62 Lacs under the head reserves and surplus of the four subsidiaries as on April 1, 2017 respectively has been reduced with the reserves of

the Company. 3) The following Assets and Liabilities and Income and Expense are included (after eliminating the intercompany balances) in the financial statements of the Company for the periods presented below:

Particulars March 31, 2018 â?¹ Lacs Assets 4,411.78 Liabilities 3,217.38 Net Assets 1,194.40 Income 20,923.23 Expense 21,654.81 Other Comprehensive Income - Income Tax & Deferred Tax (120.01)
v) The expenses of amalgamation have been charged to the Statement of Proï¬?t and Loss of the Company. The signiï¬?cant accounting policies of the five companies are consistent.vi) The above scheme does not have any impact in the financial statements of the Company, as BCL, BGBL, CCL and SSPL were wholly owned subsidiaries. This amalgamation did not involve any cash outflow (except for merger expenses). Opening cash balances of the four subsidiaries aggregating to â?¹ 184.81 Lacs have been transferred to the Company.vii) Previous Year's financial statements of the four amalgamated companies were audited by other firms of Chartered Accountants. 31 Disclosure under the Micro, Small and Medium Enterprises Development Act, 2006 On the basis of confirmation obtained from suppliers who have registered themselves under the Micro, Small Medium Enterprise Development Act, 2006 (MSMED Act, 2006) and based on the information available with the Company, the following are the detailsS. No Particulars As at 31st March 2019 As at 31st March 2018(i) Principal amount remaining unpaid - - (ii) Interest due thereon remaining unpaid - - (iii) Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along-with the amount of the payment made to the supplier beyond the appointed day during the period - - (iv) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006 - - (v) Interest accrued and remaining unpaid - - (vi) Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises - - 30 Accounting and Disclosures for Scheme of Amalgamation of wholly-owned subsidiaries: i) The Hon'ble National Company Law Tribunal ("NCLT"), Chandigarh Bench vide its Order dated 25th January, 2019 has approved the Scheme of Amalgamation of four wholly owned subsidiaries - BLB Commodities Ltd ('BCL'), BLB Global Business Ltd ('BGBL'), Caprise Commodities Ltd ('CCL') and Sri Sharadamba Properties Ltd ('SSPL'), with the Company effective from the Appointed Date i.e. April 01, 2017. ii) Pursuant to the scheme of amalgamation, the entire undertaking including all assets and liabilities of the Transferor Companies have been transferred to and vested in the Company with effect from April 01, 2017. No shares have been issued by the Company since all the Transferor Companies were wholly owned subsidiaries of the Company. iii) The authorized share capital of the four Transferor Companies of Rs. 1,900 lacs comprising of 1,900 lacs equity shares of Rs. 10/- each has been added to the authorized share capital of the Company. iv) As this is a business combination of entity under common control, the amalgamation has been accounted using the 'pooling of interest' method (in accordance with the approved Scheme). The figures for the previous financial year 2017-2018 have been recasted as if the amalgamation had occurred from the beginning of the preceding period to harmonise the accounting for the Scheme with the requirements of Appendix C of Ind AS 103 on Business Combinations. 1) The assets, liabilities and reserves of the Transferor Companies (after eliminating the inter-company transactions / balances) have been recorded in the books of the Company at their respective book values and in the same form as appearing in the books of the Transferor Companies on April 01, 2017. 2) The investment in equity shares of the four subsidiaries held by the Company along with its nominee shareholders have been cancelled without any further application, act or deed. Accordingly, the investments held by the Company in the four subsidiaries aggregating to â?¹1961.80 Lacs have been eliminated and the net deficit aggregating to â?¹155.62 Lacs under the head reserves and surplus of the four subsidiaries as on April 1, 2017 respectively has been reduced with the reserves of the Company. "3) The following Assets and Liabilities and Income and Expense are included (after eliminating the intercompany balances) in the financial statements of the Company for the periods presented below:

" Particulars "March 31, 2018 â?¹ Lacs" Assets 4,411.78 Liabilities 3,217.38 Net Assets 1,194.40 Income 20,923.23 Expense 21,654.81 Other Comprehensive Income - Income Tax & Deferred Tax (120.01) v) The expenses of amalgamation have been charged to the Statement of Proï¬?t and Loss of the Company. The signiï¬?cant accounting policies of the five companies are consistent. vi) The above scheme does not have any impact in the financial statements of the Company, as BCL, BGBL, CCL and SSPL were wholly owned subsidiaries. This amalgamation did not involve any cash outflow (except for merger expenses). Opening cash balances of the four subsidiaries aggregating to â?¹ 184.81 Lacs have been transferred to the Company. vii) Previous Year's financial statements of the four amalgamated companies were audited by other firms of Chartered Accountants. 31 Disclosure under the Micro, Small and Medium Enterprises Development Act, 2006 On the basis of confirmation obtained from suppliers who have registered themselves under the Micro, Small Medium Enterprise Development Act, 2006 (MSMED Act, 2006) and based on the information available with the Company, the following are the details S. No Particulars As at 31st March 2019 As at 31st March 2018(i) Principal amount remaining unpaid - - (ii) Interest due thereon remaining unpaid - - (iii) Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along-with the amount of the payment made to the supplier beyond the appointed day during the period - - (iv) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006 - - (v) Interest accrued and remaining unpaid - - (vi) Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the

small enterprises - - 32 Fair Value Measurements 32.1 Financial Instrument by Category & Fair Value Hierarchy Particulars FVPL/ FVOCI/ Amortised Cost 31st March 2019 Carrying Value Fair Value Level 1 Level 2 Level 3 Financial Assets Investment in Equity instruments - Others FVOCI 164.11 179.68 29.37 - Short-term Investment in Equity instruments - Others FVPL - - - - Short-term Investment in units of mutual funds FVPL - - Trade Receivables Amortised Cost 876.90 - - 876.90 Cash and Cash Equivalents Amortised Cost 144.67 - - 143.91 Other Bank Balances Amortised Cost 32.89 - - 33.01 Loans Amortised Cost 200.00 - - 201.80 Other Finanical Assets Amortised Cost 3,489.89 - - 3,487.97 Total Financial Assets 4,908.46 179.68 29.37 4,743.59 Financial Liability Borrowings Amortised Cost 1,265.00 - - 1,265.00 Trade and Other Payables Amortised Cost 21.09 - - 21.09 Other Financial Liabilities Amortised Cost 44.32 - - 44.32 Total Financial Liability 1,330.41 - - 1,330.41 Particulars FVPL/ FVOCI/ Amortised Cost 31st March 2018 Carrying Value Fair Value Level 1 Level 2 Level 3 Financial assets Investment in Equity instruments - Others FVOCI 77.86 57.57 - Short-term Investment in Equity instruments - Others FVPL 75.00 187.50 - Short-term Investment in units of mutual funds FVPL 490.49 - Trade Receivables Amortised Cost 882.93 - 882.93 Cash and Cash Equivalents Amortised Cost 492.71 - 492.71 Other Bank Balances Amortised Cost 14.96 - 16.93 Loans Amortised Cost - - - Other Finanical Assets Amortised Cost 846.31 - 844.34 Total Financial Assets 2,236.91 735.56 2,236.91 Financial Liability Borrowings Amortised Cost 1,260.00 1,260.00 Trade and Other Payables Amortised Cost - 89.32 Other Financial Liabilities Amortised Cost 36.92 36.92 Total Financial Liability 1,296.92 - 1,386.24 This section explains the judgements and estimates made in determining the fair values of the financial instruments that are (a) recognised and measured at fair value and (b) measured at amortised cost and for which fair values are disclosed in the financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the Company has classified its financial instruments into the three levels prescribed under the accounting standard. Level 1: Level 1 hierarchy includes financial instruments measured using quoted prices. This includes mutual funds that have quoted price and are valued using the closing NAV. Level 2: The fair value of financial instruments that are not traded in an active market (for example, over-the counter derivatives) is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2. Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. 32.2 Valuation Technique used to determine Fair Value Specific valuation techniques used to value financial instruments include: - the use of quoted market prices 32.3 Fair value of Financial Assets and Liabilities measured at Amortised Cost The carrying amounts of financial assets comprising trade receivables cash and cash equivalents, fixed deposits with banks, security and other deposits and carrying value of financial liabilities comprising borrowings and trade and other payables are considered to be the same as their fair values, due to their short-term nature and covered under level 3 category. 33 Financial Risk Management The Company's activities expose it to market risk, liquidity risk and credit risk. This note explains the sources of risk which the Company is exposed to and how such risk were managed. Risk Exposure arising from Measurement Management Credit risk Cash and cash equivalents, trade receivables, financial assets measured at amortised cost. Aging analysis Diversification of bank deposits, credit limits. Credit ratings Liquidity risk Borrowings and other liabilities Rolling cash flow forecasts Availability of committed credit lines and borrowing facilities Market risk — Securities price Future commercial transactions Cash flow forecasting Sensitivity analysis Future contracts The Company's risk management is carried out under the policies approved by the board of directors. The board regularly reviews overall risk management, as well as policies covering specific areas, Securities price risk, credit risk, use of derivative financial instruments and non-derivative financial instruments, and investment of excess liquidity. 33.1 Credit Risk Management The risk of financial loss due to counterparty's failure to honour its obligations arises principally in relation to transactions where the Company provides goods on deferred terms. The Company's policies are aimed at minimising such losses, and require that deferred terms are granted only to customers who demonstrate an appropriate payment history and satisfy creditworthiness procedures. Individual exposures are monitored with customers subject to credit limits to ensure that the Company's exposure to bad debts is not significant. The maximum exposure to credit risk regarding financial assets is the carrying amount as disclosed in the balance sheet. With respect to credit risk arising from all other financial assets of the Company, the Company's exposure to credit risk arises from default of the counterparty, with a maximum exposure equal to the corresponding carrying amount of these instruments. On account of the adoption of Ind AS 109, the Company uses expected credit loss model to assess the impairment loss or gain. The Company uses a provision matrix to compute the expected credit loss allowance for trade receivables. The provision matrix takes into account available external and internal credit risk factors such as historical experience for customers. The Company's receivable are high quality with negligible credit risk and the counter-party has strong capacity to meet the obligations and where the risk of default is negligible or nil. Accordingly, no provision for expected credit loss is recognised. The following table provides information about the exposure to credit risk for trade receivables from individual customers. Particulars "As at 31st March 2019" "As at 31st March 2018" Current (not past due) - - 1-30 days past due - - 31-60 days past due - - 61-90 days past due - - More than 90 days past due 876.90 882.93 Total 876.90 882.93 33.2 Liquidity Risk Management Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due and to close out market positions. Due to the dynamic nature of the underlying businesses, Company treasury maintains flexibility in funding by maintaining availability under committed credit lines. Management monitors rolling forecasts of the Company's liquidity position (comprising the undrawn borrowing facilities below) and cash and cash equivalents on the basis of expected cash flows. In addition, the Company's liquidity management policy involves monitoring

balance sheet liquidity ratios against internal and external regulatory requirements and maintaining debt financing plans. The Company had access to the following borrowing facilities at the end of the reporting period: Particulars "As at 31st March 2019" "As at 31st March 2018" Working capital - Non - fund based 4,000.00 4,150.00 Working capital - fund based 900.00 - Total borrowing facilities 4,900.00 4,150.00 Maturities of Financial Liabilities The table below analyse the Company's financial liabilities into relevant maturity groupings based on their contractual maturities for: - all non-derivative financial liabilities, and - net settled derivative financial instruments for which the contractual maturities are essential for an understanding of the timing of the cash flows. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant. As at 31st March 2019 Less than 3 months 3 months to 6 months 6 months to 2 years Non- derivative Borrowings - - 1,265.00 Trade and Other Payables 21.09 - - Other Financial Liablities 44.32 - - Total Non-Derivative Liabilities 65.41 - 1,265.00 As at 31st March 2018 Less than 3 months 3 months to 6 months 6 months to 2 years Non Derivative - - - Borrowings - 1,260 Trade and Other Payable - Other Financial Liablities 36.92 Total Non-Derivative Liabilities 36.92 - 1,260 33.3 Market Risk Management Interest Rate Risk The Company’s main risk i.e. interest rate risk arises from borrowings with variable rates, which expose the Company to cash flow interest rate risk. During 31 March 2019 and 31 March 2018, the Company’s borrowings at variable rate were mainly denominated in â?¹. The Company’s fixed rate borrowings are carried at amortised cost. They are therefore not subject to interest rate risk as defined in Ind AS 107, since neither the carrying amount nor the future cash flows will fluctuate because of a change in market interest rates. The long term variable interest rate borrowings are not significant and accordingly, no such sensitivity for interest rate cash flow has been disclosed. 34 Capital Management 34.1 Risk Management The Company’s objectives when managing capital are to - safeguard their ability to continue as a going concern, so that they can continue to provide returns for shareholders and benefits for other stakeholders, and - Maintain an optimal capital structure to reduce the cost of capital. In order to maintain or adjust the capital structure, the Company issue new shares. Consistent with others in the industry, the Company monitors capital on the basis of the following gearing ratio: Net debt (total borrowings net of cash and cash equivalents) divided by Total 'equity' (as shown in the balance sheet. The gearing ratios were as follows: Particulars As at 31st March 2019 As at 31st March 2018 Net Debt 1,120.33 767.29 Total Equity 8,574.65 8,947.79 Net Debt to Equity Ratio 0.13 0.09 34.2 Loan Covenants The Company has complied with all loan covenants required under borrowing facilities.

Textual information (39)

Description of accounting policy for borrowing costs [Text Block]

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

Textual information (40)

Description of accounting policy for borrowings [Text Block]

Borrowings are measured at amortized cost. Fees paid on the establishment of loan facilities are recognized as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalized as a prepayment for liquidity services and amortized over the period of the facility to which it relates

Textual information (41)

Description of accounting policy for business combinations [Text Block]

Business combinations of entities under common control are accounted using the “pooling of interests” method and assets and liabilities are reflected at the predecessor carrying values and the only adjustments that are made are to harmonise accounting policies. The figures for the previous periods are restated as if the business combination had occurred at the beginning of the preceding period irrespective of the actual date of the combination.

Textual information (42)

Description of accounting policy for cash flows [Text Block]

Cash flows are reported using the indirect method, whereby profit/loss for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

Textual information (43)

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

Deferred income 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.

Textual information (44)

Description of accounting policy for depreciation expense [Text Block]

Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any. For this purpose, cost includes deemed cost which represents the carrying value of Property, Plant and Equipment recognised as at 1st April, 2016 measured as per the previous GAAP.

Textual information (45)

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

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured to their fair value at the end of each reporting period. The Company enters into certain derivative contracts to hedge risks which are not designated as hedges. Such contracts are accounted for at fair value through profit or loss and are included in other gains/ (losses).

Textual information (46)

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

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured to their fair value at the end of each reporting period. The Company enters into certain derivative contracts to hedge risks which are not designated as hedges. Such contracts are accounted for at fair value through profit or loss and are included in other gains/ (losses).

Textual information (47)

Description of accounting policy for derivative financial instruments and hedging [Text Block]

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured to their fair value at the end of each reporting period. The Company enters into certain derivative contracts to hedge risks which are not designated as hedges. Such contracts are accounted for at fair value through profit or loss and are included in other gains/ (losses).

Textual information (48)

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

Intangible assets and property, plant and equipment are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit to which the asset belongs.

Textual information (49)

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

Intangible assets and property, plant and equipment are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit to which the asset belongs.

Textual information (50)

Description of accounting policy for income tax [Text Block]

Income tax expense comprises current tax expense and the net change in the deferred tax asset or liability during the year. Current and deferred tax are recognised in the Statement of Profit and Loss, except when they relate to items that are recognised in Other Comprehensive Income or directly in equity, in which case, the current and deferred tax are also recognised in Other Comprehensive Income or directly in equity, respectively.

Textual information (51)

Description of accounting policy for measuring inventories [Text Block]

The shares and securities acquired with the intention of trading are considered as Stock in trade and disclosed as Current Assets. The stock in trade of securities is valued at lower of aggregate cost or aggregate market price / aggregate net asset value in case of unquoted, as per the provisions of ICDS. The cost is determined on First In First Out (FIFO) basis. The Units of open-ended Mutual Fund Schemes are valued at lower of the cost or closing NAV, the cost is determined on First In First Out (FIFO) basis

Textual information (52)

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

Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any. For this purpose, cost includes deemed cost which represents the carrying value of Property, Plant and Equipment recognised as at 1st April, 2016 measured as per the previous GAAP.Cost is inclusive of inward freight, duties and taxes and incidental expenses related to acquisition. In respect of major projects involving construction, related pre-operational expenses form part of the value of assets capitalised. Expenses capitalised also include applicable borrowing costs for qualifying assets, if any. All Upgradation / enhancements are charged off as revenue expenditure unless they bring similar significant additional benefits.An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the Statement of Profit and Loss. S. No. Particulars Estimated Useful Life 1 Leasehold land Over lease term 2 Building other than factory 60 years 3 Computers - Computers and other peripherals 3 years - Servers and networking 6 years 4 Furniture & Fixtures 10 years 5 Vehicles 8 years 6 Other equipment 5 - 15 years The useful lives have been determined based on technical evaluation done by the expert's which are in line those specified by Schedule II to the Companies Act 2013. The residual values are not more than 5% of the original cost of the asset. The depreciation methods, assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.Advances paid towards the acquisition of property, plant and equipment outstanding at each Balance Sheet date is classified as capital advances under Other Non-Current Assets and the cost of assets not put to use before such date is disclosed under ‘Capital work-in-progress’. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss.

Textual information (53)

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

Revenue Recognition Sale of Shares & Securities Revenue from sales is recognized at the completion of each settlement of the capital market segment of the Stock Exchange.In respect of non-delivery based transactions in capital market segment, the profit/loss is accounted for at the end of each settlement.Revenue from derivative market segment:- - in respect of settled contracts the difference between the transaction price and settlement price is recognized in the Statement of Profit and Loss; and BLB LIMITED - in respect of open interests as on the balance sheet date, the derivatives are valued at fair value, and the difference between the fair value and the transaction price, is recognized in the Statement of Profit and Loss.Income from Dividend is recognized when the right to receive payment is established. Sale of Goods by amalgamated subsidiaries Revenue is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of returns and discounts to customers. Revenue from the sale of goods includes excise and other duties which the Company pays as a principal but excludes amounts collected on behalf of third parties, such as GST, VAT, etc.Revenue from services is recognised in the periods in which the services are rendered. Advances received for products are reported as deposits until all conditions for revenue recognition are met. Other Income Gain on Sale of Investment is recorded on transfer of title from the Company and is determined as the difference between the sale price and carrying value of the investment.The revenue from Interest & Other Income is recognized on accrual basis as part of Other Income in the Statement of Profit and Loss.

Textual information (54)

Description of accounting policy for segment reporting [Text Block]

Operating segments are reported in a manner consistent with the internal reporting provided to the management of the company. The Board of Directors assesses the financial performance and position of the Company and makes strategic decisions.

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (55) [See below]	
Whether there is any departure from Ind AS	No	No
Management conclusion on fair presentation as consequence of departure	Na	
Explanation of departure from Ind AS	Na	
Explanation of financial effect of departure from Ind AS	Na	
Explanation of nature of requirement in Ind AS and conclusion why requirement is in conflict with objective of financial statements set out in Framework	Na	
Whether there are reclassifications to comparative amounts	No	No
Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [TextBlock]	na	
Disclosure of significant accounting policies [TextBlock]	Textual information (56) [See below]	

Textual information (55)

Statement of Ind AS compliance [Text Block]

These financial statements have been prepared in accordance with Indian Accounting Standards (IndAS), under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values, the provisions of the Companies Act, 2013 ('the Act') (to the extent notified) and guidelines issued by the Securities and Exchange Board of India (SEBI). The IndAS are prescribed under Section 133 of the Companies Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. 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.All assets and liabilities are classified as Current and Non-Current as per company’s normal operating cycle of 12 months which is based on the nature of business of the Company. Current Assets do not include elements which are not expected to be realised within one year and Current Liabilities do not include items which are due after one year, the period of one year being reckoned from the reporting date.

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

Textual information (56)

Disclosure of significant accounting policies [Text Block]

1 Company overview and Significant Accounting Policies

1.1 Corporate Information

BLB Limited (the Company) is a Public Company domiciled in India and is incorporated under the provisions of Indian Companies Act. Its shares are publicly traded on the National Stock Exchange of India Limited (“NSE”) and the BSE Limited (“BSE”). The Registered Office of the Company is situated at SCO (Shop-cum-Office) No.22, Spring Field Colony Extn No.1, Near Sector 31-32, Faridabad - 121003, India.

The Company is a member of NSE & BSE and engaged in the business of trading and investment in shares & securities. The four subsidiaries which amalgamated with the company were engaged in the business of commodities, real estate, etc. The financial statements for the year ended March 31, 2019 were approved by the Board of Directors and authorised for issue on May 30, 2019.

1.2 Basis of Preparation of Financial Statements

These financial statements have been prepared in accordance with Indian Accounting Standards (IndAS), under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values, the provisions of the Companies Act, 2013 ('the Act') (to the extent notified) and guidelines issued by the Securities and Exchange Board of India (SEBI). The IndAS are prescribed under Section 133 of the Companies Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. 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.All assets and liabilities are classified as Current and Non-Current as per company’s normal operating cycle of 12 months which is based on the nature of business of the Company. Current Assets do not include elements which are not expected to be realised within one year and Current Liabilities do not include items which are due after one year, the period of one year being reckoned from the reporting date.

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

Rounding off

All amounts in the financial statement and accompanying notes are presented in Lacs and have been rounded-off to two decimal place unless stated otherwise.

1.3 Business combinations

Business combinations of entities under common control are accounted using the “pooling of interests”

method and assets and liabilities are reflected at the predecessor carrying values and the only adjustments that are made are to harmonise accounting policies. The figures for the previous periods are restated as if the business combination had occurred at the beginning of the preceding period irrespective of the actual date of the combination

1.4 Use of Estimates and Judgement

The preparation of financial statements requires management to exercise judgement and make estimates and assumptions that affects the reported amounts of revenue, expenses, assets and liabilities. These estimates and assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates. These estimates and underlying assumptions are reviewed on a periodic basis. Revisions to accounting estimates are recognised in the period in which the results are known/materialise.

The areas involving significant estimates and judgement include determination of useful life of Property, Plant and Equipment (Refer note 1.5), measurement of defined benefit obligations (Refer note 18), recognition and measurement of provisions and contingencies (Refer note 38) and recognition of deferred tax assets/liabilities (Refer note 6).

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1.5 Property, Plant and Equipment

Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any. For this purpose, cost includes deemed cost which represents the carrying value of Property, Plant and Equipment recognised as at 1st April, 2016 measured as per the previous GAAP.

Cost is inclusive of inward freight, duties and taxes and incidental expenses related to acquisition. In respect of major projects involving construction, related pre-operational expenses form part of the value of assets capitalised. Expenses capitalised also include applicable borrowing costs for qualifying assets, if any. All Upgradation / enhancements are charged off as revenue expenditure unless they bring similar significant additional benefits.

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

S. No.	Particulars	Estimated Useful Life
1	Leasehold land	Over lease term
2	Building other than factory	60 years

3	Computers	
	- Computers and other peripherals	3 years
	- Servers and networking	6 years
4	Furniture & Fixtures	10 years
5	Vehicles	8 years
6	Other equipment	5 - 15 years

The useful lives have been determined based on technical evaluation done by the expert's which are in line those specified by Schedule II to the Companies Act 2013. The residual values are not more than 5% of the original cost of the asset. The depreciation methods, assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Advances paid towards the acquisition of property, plant and equipment outstanding at each Balance Sheet date is classified as capital advances under Other Non-Current Assets and the cost of assets not put to use before such date is disclosed under ‘Capital work-in-progress’.

The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss.

1.6 Intangible Assets

Intangible assets are stated at cost less accumulated amortization and impairment. Intangible assets are amortized over their respective individual estimated useful lives on a straight-line basis, from the date they are available for use. The estimated useful life of an identifiable intangible asset is based on a number of factors including the effects of obsolescence, demand, competition, and other economic factors (such as the stability of the industry, and known technological advances), and the level of maintenance expenditures required to obtain the expected future cash flows from the asset.

1.7 Investments :

Investments are classified as Current or Non-Current based upon management intent at the time of acquisition. Investments that are intended to be held for not more than one year from the date of acquisition are classified as Current Investments. All other investments are classified as Non-Current Investments.

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1.8 Inventories

The shares and securities acquired with the intention of trading are considered as Stock in trade and disclosed as Current Assets. The stock in trade of securities is valued at lower of aggregate cost or aggregate market price / aggregate net asset value in case of unquoted, as per the provisions of ICDS. The cost is determined on First In First Out (FIFO) basis.The Units of open-ended Mutual Fund Schemes are valued at lower of the cost or closing NAV, the cost is determined on First In First Out (FIFO) basis.

1.9 Financial Instruments, Financial Assets, Financial Liabilities and Equity Instruments

Recognition

Financial assets include Investments, Trade receivables, Advances, Security Deposits, Cash and Cash Equivalents. Such assets are initially recognised at transaction price when the Company becomes party to contractual obligations. The transaction price includes transaction costs unless the asset is being fair valued through the Statement of Profit and Loss.

Classification

Management determines the classification of an asset at initial recognition depending on the purpose for which the assets were acquired. The subsequent measurement of financial assets depends on such classification.

Financial assets are classified as those measured at:

Amortised cost

Where the financial assets are held solely for collection of cash flows arising from payments of principal and/ or interest.

Fair Value Through Other Comprehensive Income (FVTOCI)

Where the financial assets are held not only for collection of cash flows arising from payments of

principal and interest but also from the sale of such assets. Such assets are subsequently measured at fair value, with unrealised gains and losses arising from changes in the fair value being recognised in Other Comprehensive Income.

Fair Value Through Profit or Loss (FVTPL)

Where the assets are managed in accordance with an approved investment strategy that triggers purchase and sale decisions based on the fair value of such assets. Such assets are subsequently measured at fair value, with unrealised gains and losses arising from changes in the fair value being recognised in the Statement of Profit and Loss in the period in which they arise.

Measurement

Trade receivables, Advances, Security Deposits, Cash and cash equivalents etc. are classified for measurement at amortised cost while investments may fall under any of the aforesaid classes. However, in respect of particular investments in equity instruments that would otherwise be measured at fair value through profit or loss, an irrevocable election at initial recognition may be made to present subsequent changes in fair value through other comprehensive income.

Impairment of Financial Assets

The Company assesses on a forward looking basis the expected credit losses associated with its assets carried amortized cost and FVOCI debt instruments. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

For trade receivables only, the Company applies the simplified approach permitted by Ind AS 109 Financial Instruments, which requires expected lifetime losses to be recognized from initial recognition of the receivables.

Derecognition of Financial Assets

A financial asset is derecognised only when

- The Company has transferred the rights to receive cash flows from the financial asset; or

- Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised. Where the entity has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised.

Where the entity has neither transferred a financial asset nor retained substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

Income Recognition

Dividend income is recognised in the Statement of Profit and Loss when the right to receive dividend is established.

Offsetting Financial Instruments

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

Financial Liabilities

i) Trade Payables and Other Financial Liabilities

Trade Payables and Other Financial Liabilities are initially recognised at the value of the respective contractual obligations. Trade and other payables represent liabilities for goods and services provided to the Company prior to the end of financial year which are unpaid. The amounts are unsecured and presented as current liabilities unless payment is not due within 12 months after the reporting period.

ii) Borrowings

Borrowings are removed from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognized in profit or loss as other gains/(losses).

Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period. Where there is a breach of a material provision of a long-term loan arrangement on or before the end of the reporting period with the effect that the liability becomes payable on demand on the reporting date, the entity does not classify the liability as current, if the lender agreed, after the reporting period and before the approval of the financial statements for issue, not to demand payment as a consequence of the breach.

Equity Instruments

Equity shares are classified as equity. Incremental costs directly attributable to the issue of new shares or options are shown in equity as deduction, net of tax, from the proceeds.

1.10 Revenue Recognition

(a) Sale of Shares & Securities

Revenue from sales is recognized at the completion of each settlement of the capital market segment of the Stock Exchange.

In respect of non-delivery based transactions in capital market segment, the profit/loss is accounted for at the end of each settlement.

Revenue from derivative market segment:-

- in respect of settled contracts the difference between the transaction price and settlement price is recognized in the Statement of Profit and Loss; and

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- in respect of open interests as on the balance sheet date, the derivatives are valued at fair value, and the difference between the fair value and the transaction price, is recognized in the Statement of Profit and Loss.

Income from Dividend is recognized when the right to receive payment is established.

(b) Sale of Goods by amalgamated subsidiaries

Revenue is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of returns and discounts to customers. Revenue from the sale of goods includes excise and other duties which the Company pays as a principal but excludes amounts collected on behalf of third parties, such as GST, VAT, etc.

Revenue from services is recognised in the periods in which the services are rendered. Advances received for products are reported as deposits until all conditions for revenue recognition are met.

(c) Other Income

Gain on Sale of Investment is recorded on transfer of title from the Company and is determined as the difference between the sale price and carrying value of the investment.

The revenue from Interest & Other Income is recognized on accrual basis as part of Other Income in the Statement of Profit and Loss.

1.11 Employee Benefits

a. Short-term Obligations

Liabilities for wages, salaries and bonus, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

b. Post-Employment Obligations

The Company operates the following post-employment schemes:

- defined benefit plans for gratuity, and

- defined contribution plans for provident fund.

Defined Benefit Plans

The liability or asset recognised in the balance sheet in respect of defined benefit gratuity plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by actuaries using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss. Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance sheet. Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised immediately in profit or loss as past service cost.

Defined Contribution Plans

The Company pays provident fund contributions to publicly administered provident funds as per local regulations. The Company has no further payment obligations once the contributions have been paid. The contributions are accounted for as defined contribution plans and the contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

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1.12 Derivatives

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured to their fair value at the end of each reporting period. The Company enters into certain derivative contracts to hedge risks which are not designated as hedges. Such contracts are accounted for at fair value through profit or loss and are included in other gains/ (losses).

1.13 Impairment of Non-Financial Assets

Intangible assets and property, plant and equipment are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit to which the asset belongs.

1.14 Borrowing Costs

Borrowings are measured at amortized cost. Fees paid on the establishment of loan facilities are recognized as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalized as a prepayment for liquidity services and amortized over the period of the facility to which it relates.

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

1.15 Income Tax

Income tax expense comprises current tax expense and the net change in the deferred tax asset or liability during the year. Current and deferred tax are recognised in the Statement of Profit and Loss, except when they relate to items that are recognised in Other Comprehensive Income or directly in equity, in which case, the current and deferred tax are also recognised in Other Comprehensive Income or directly in equity, respectively.

(i) Current tax:

Current tax expenses are accounted in the same period to which the revenue and expenses relate. Provision for current income tax is made for the tax liability payable on taxable income after considering tax allowances, deductions and exemptions determined in accordance with the applicable tax rates and the prevailing tax laws.

Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle the asset and the liability on a net basis.

(ii) Deferred tax :

Deferred income tax is recognised using the balance sheet approach. Deferred tax assets and liabilities are recognised for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount in financial statements, except when the deferred tax arises from the initial recognition of goodwill, an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profits or loss at the time of the transaction.

Deferred income 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.

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

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Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantially enacted by the end of the reporting period.

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

Minimum Alternative Tax (“MAT”) credit forming part of deferred tax assets is recognised as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. Such asset is reviewed at each Balance Sheet date and the carrying amount of the MAT credit asset is written down to the extent there is no longer a reasonable certainty to the effect that the Company will pay normal income tax during the specified period.

Ind AS 12 Appendix C, Income Tax

On March 30, 2019, the Ministry of Corporate Affairs has notified Ind AS 12 Appendix C, Uncertainty over Income Tax Treatments which is to be applied while performing the determination of taxable profit (or loss), tax bases, unused tax losses, unused tax credits and tax rates, when there is uncertainty over income tax treatments under Ind AS 12. According to the appendix, companies need to determine the probability of the relevant tax authority accepting each tax treatment, or group of tax treatments, that the companies have used or plan to use in their income tax filing which has to be considered to compute the most likely amount or the expected value of the tax treatment when determining taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates. The standard permits two possible methods of transition - i) Full retrospective approach - Under this approach, Appendix C will be applied

retrospectively to each prior reporting period presented in accordance with Ind AS 8 - Accounting Policies, Changes in Accounting Estimates and Errors, without using hindsight and ii) Retrospectively with cumulative effect of initially applying Appendix C recognized by adjusting equity on initial application, without adjusting comparatives. The effective date for adoption of Ind AS 12 Appendix C is annual periods beginning on or after April 1, 2019. The Company will adopt the standard on April 1,

2019 and has decided to adjust the cumulative effect in equity on the date of initial application i.e. April 1, 2019 without adjusting comparatives. The effect on adoption of Ind AS 12 Appendix C would be insignificant in the standalone financial statements.

1.16 Segment Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the management of the company. The Board of Directors assesses the financial performance and position of the Company and makes strategic decisions.

1.17 Earnings Per Share

a. Basic Earnings Per Share

Basic earnings per share is calculated by dividing:

- the profit attributable to owners of the Company

- by the weighted average number of equity shares outstanding during the financial year

b. Diluted Earnings Per Share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account the after-income tax effect of interest and other financing costs associated with dilutive potential equity shares, and the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

1.18 Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit/loss for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

1.19 Events occuring after the Balance Sheet date

There have been no material events other than disclosed in the financial statements after reporting date which would require disclosure or adjustments to the financial statements as of and for the year ended 31 March 2019.

1.20 Recent accounting pronouncements

Ind AS 116 Leases:

On 30th March 2019, the Ministry of Corporate Affairs (MCA) has notified Ind AS 116 Leases, under Companies (Indian Accounting Standards) Amendment Rules, 2019 which is applicable with effect from 1st April, 2019.The Standard sets out the principles for the recognition, measurement, presentation and disclosure of leases for both parties to a contract i.e., the Lessee and the Lessor. Ind AS 116 introduces a single lessee accounting model and require sales see to recognize assets and liabilities for all leases with a term of more than twelve months, unless the underlying asset is of low value. Currently, operating lease expenses are charged to the statement of Profit & Loss. The Standard also contains enhanced disclosure requirements for lessees. Ind AS 116 substantially carries forward the Lessor accounting requirements in Ind AS 17. The effective date for adoption of Ind AS 116 is annual periods beginning on or after April 1, 2019.

The standard permits two possible methods of transition:• Full retrospective - Retrospectively to each prior period presented applying Ind AS 8 Accounting Policies, Changes in Accounting Estimates and Errors

• Modified retrospective - Retrospectively, with the cumulative effect of initially applying the Standard recognized at the date of initial application. Under modified retrospective approach, the lessee records the lease liability as the present value of the remaining lease payments, discounted at the incremental borrowing rate and the right of use asset either as:• Its carrying amount as if the standard had been applied since the commencement date, but discounted at lessee's incremental borrowing rate at the date of initial application or • An amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments related to that lease recognized under Ind AS17 immediately before the date of initial application. Certain practical expedients are available under both the methods.

On completion of evaluation of the effect of adoption of Ind AS 116 on transition date it is concluded that the company as such does not have the operating lease which exceeds the period of 12 months or which has material value, Hence, the Company does not have any impact on account of this amendment.

Amendment to Ind AS 19 - Employee Benefits

On March 30, 2019, Ministry of Corporate Affairs issued amendments to Ind AS 19, 'Employee Benefits', in connection with accounting for plan amendments, curtailments and settlements. The amendments require an entity: • to use updated assumptions to determine current service cost and net interest for the remainder of the period after a plan amendment, curtailment or settlement; and • to recognise in profit or loss as part of past service cost, or a gain or loss on settlement, any reduction in a surplus, even if that surplus was not previously recognised because of the impact of the asset ceiling. Effective date for application of this amendment is annual period beginning on or after April 1, 2019. The Company does not have any impact on account of this amendment.

30 Accounting and Disclosures for Scheme of Amalgamation of wholly-owned subsidiaries: i) The Hon'ble National Company Law Tribunal ("NCLT"), Chandigarh Bench vide its Order dated 25th January, 2019 has approved the Scheme of Amalgamation of four wholly owned subsidiaries - BLB Commodities Ltd ('BCL'), BLB Global Business Ltd ('BGBL'), Caprise Commodities Ltd ('CCL') and Sri Sharadamba Properties Ltd ('SSPL'), with the Company effective from the Appointed Date i.e. April 01, 2017. ii) Pursuant to the scheme of amalgamation, the entire undertaking including all assets and liabilities of the Transferor Companies have been transferred to and vested in the Company with effect from April 01, 2017. No shares have been issued by the Company since all the Transferor Companies were wholly owned subsidiaries of the Company. iii) The authorized share capital of the four Transferor Companies of Rs. 1,900 lacs comprising of 1,900 lacs equity shares of Rs. 10/- each has been added to the authorized share capital of the Company.iv) As this is a business combination of entity under common control, the amalgamation has been accounted using the 'pooling of interest' method (in accordance with the approved Scheme). The figures for the previous financial year 2017-2018 have been recasted as if the amalgamation had occurred from the beginning of the preceding period to harmonise the accounting for the Scheme with the requirements of Appendix C of Ind AS 103 on Business Combinations. 1) The assets, liabilities and reserves of the Transferor Companies (after eliminating the

inter-company transactions / balances) have been recorded in the books of the Company at their respective book values and in the same form as appearing in the books of the Transferor Companies on April 01, 2017. 2) The investment in equity shares of the four subsidiaries held by the Company along with its nominee shareholders have been cancelled without any further application, act or deed. Accordingly, the investments held by the Company in the four subsidiaries aggregating to â?¹1961.80 Lacs have been eliminated and the net deficit aggregating to â?¹155.62 Lacs under the head reserves and surplus of the four subsidiaries as on April 1, 2017 respectively has been reduced with the reserves of

the Company. 3) The following Assets and Liabilities and Income and Expense are included (after eliminating the intercompany balances) in the financial statements of the Company for the periods presented below:

Particulars March 31, 2018 â?¹ Lacs Assets 4,411.78 Liabilities 3,217.38 Net Assets 1,194.40 Income 20,923.23 Expense 21,654.81 Other Comprehensive Income - Income Tax & Deferred Tax (120.01)
v) The expenses of amalgamation have been charged to the Statement of Proï¬?t and Loss of the Company. The signiï¬?cant accounting policies of the five companies are consistent.vi) The above scheme does not have any impact in the financial statements of the Company, as BCL, BGBL, CCL and SSPL were wholly owned subsidiaries. This amalgamation did not involve any cash outflow (except for merger expenses). Opening cash balances of the four subsidiaries aggregating to â?¹ 184.81 Lacs have been transferred to the Company.vii) Previous Year's financial statements of the four amalgamated companies were audited by other firms of Chartered Accountants. 31 Disclosure under the Micro, Small and Medium Enterprises Development Act, 2006 On the basis of confirmation obtained from suppliers who have registered themselves under the Micro, Small Medium Enterprise Development Act, 2006 (MSMED Act, 2006) and based on the information available with the Company, the following are the detailsS. No Particulars As at 31st March 2019 As at 31st March 2018(i) Principal amount remaining unpaid - - (ii) Interest due thereon remaining unpaid - - (iii) Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along-with the amount of the payment made to the supplier beyond the appointed day during the period - - (iv) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006 - - (v) Interest accrued and remaining unpaid - - (vi) Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises - - 30 Accounting and Disclosures for Scheme of Amalgamation of wholly-owned subsidiaries: i) The Hon'ble National Company Law Tribunal ("NCLT"), Chandigarh Bench vide its Order dated 25th January, 2019 has approved the Scheme of Amalgamation of four wholly owned subsidiaries - BLB Commodities Ltd ('BCL'), BLB Global Business Ltd ('BGBL'), Caprise Commodities Ltd ('CCL') and Sri Sharadamba Properties Ltd ('SSPL'), with the Company effective from the Appointed Date i.e. April 01, 2017. ii) Pursuant to the scheme of amalgamation, the entire undertaking including all assets and liabilities of the Transferor Companies have been transferred to and vested in the Company with effect from April 01, 2017. No shares have been issued by the Company since all the Transferor Companies were wholly owned subsidiaries of the Company. iii) The authorized share capital of the four Transferor Companies of Rs. 1,900 lacs comprising of 1,900 lacs equity shares of Rs. 10/- each has been added to the authorized share capital of the Company. iv) As this is a business combination of entity under common control, the amalgamation has been accounted using the 'pooling of interest' method (in accordance with the approved Scheme). The figures for the previous financial year 2017-2018 have been recasted as if the amalgamation had occurred from the beginning of the preceding period to harmonise the accounting for the Scheme with the requirements of Appendix C of Ind AS 103 on Business Combinations. 1) The assets, liabilities and reserves of the Transferor Companies (after eliminating the inter-company transactions / balances) have been recorded in the books of the Company at their respective book values and in the same form as appearing in the books of the Transferor Companies on April 01, 2017. 2) The investment in equity shares of the four subsidiaries held by the Company along with its nominee shareholders have been cancelled without any further application, act or deed. Accordingly, the investments held by the Company in the four subsidiaries aggregating to â?¹1961.80 Lacs have been eliminated and the net deficit aggregating to â?¹155.62 Lacs under the head reserves and surplus of the four subsidiaries as on April 1, 2017 respectively has been reduced with the reserves of the Company. "3) The following Assets and Liabilities and Income and Expense are included (after eliminating the intercompany balances) in the financial statements of the Company for the periods presented below:

" Particulars "March 31, 2018 â?¹ Lacs" Assets 4,411.78 Liabilities 3,217.38 Net Assets 1,194.40 Income 20,923.23 Expense 21,654.81 Other Comprehensive Income - Income Tax & Deferred Tax (120.01) v) The expenses of amalgamation have been charged to the Statement of Proï¬?t and Loss of the Company. The signiï¬?cant accounting policies of the five companies are consistent. vi) The above scheme does not have any impact in the financial statements of the Company, as BCL, BGBL, CCL and SSPL were wholly owned subsidiaries. This amalgamation did not involve any cash outflow (except for merger expenses). Opening cash balances of the four subsidiaries aggregating to â?¹ 184.81 Lacs have been transferred to the Company. vii) Previous Year's financial statements of the four amalgamated companies were audited by other firms of Chartered Accountants. 31 Disclosure under the Micro, Small and Medium Enterprises Development Act, 2006 On the basis of confirmation obtained from suppliers who have registered themselves under the Micro, Small Medium Enterprise Development Act, 2006 (MSMED Act, 2006) and based on the information available with the Company, the following are the details S. No Particulars As at 31st March 2019 As at 31st March 2018(i) Principal amount remaining unpaid - - (ii) Interest due thereon remaining unpaid - - (iii) Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along-with the amount of the payment made to the supplier beyond the appointed day during the period - - (iv) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006 - - (v) Interest accrued and remaining unpaid - - (vi) Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the

small enterprises - - 32 Fair Value Measurements 32.1 Financial Instrument by Category & Fair Value Hierarchy Particulars FVPL/ FVOCI/ Amortised Cost 31st March 2019 Carrying Value Fair Value Level 1 Level 2 Level 3 Financial Assets Investment in Equity instruments - Others FVOCI 164.11 179.68 29.37 - Short-term Investment in Equity instruments - Others FVPL - - - - Short-term Investment in units of mutual funds FVPL - - Trade Receivables Amortised Cost 876.90 - - 876.90 Cash and Cash Equivalents Amortised Cost 144.67 - - 143.91 Other Bank Balances Amortised Cost 32.89 - - 33.01 Loans Amortised Cost 200.00 - - 201.80 Other Finanical Assets Amortised Cost 3,489.89 - - 3,487.97 Total Financial Assets 4,908.46 179.68 29.37 4,743.59 Financial Liability Borrowings Amortised Cost 1,265.00 - - 1,265.00 Trade and Other Payables Amortised Cost 21.09 - - 21.09 Other Financial Liabilities Amortised Cost 44.32 - - 44.32 Total Financial Liability 1,330.41 - - 1,330.41 Particulars FVPL/ FVOCI/ Amortised Cost 31st March 2018 Carrying Value Fair Value Level 1 Level 2 Level 3 Financial assets Investment in Equity instruments - Others FVOCI 77.86 57.57 - Short-term Investment in Equity instruments - Others FVPL 75.00 187.50 - Short-term Investment in units of mutual funds FVPL 490.49 - Trade Receivables Amortised Cost 882.93 - 882.93 Cash and Cash Equivalents Amortised Cost 492.71 - 492.71 Other Bank Balances Amortised Cost 14.96 - 16.93 Loans Amortised Cost - - - Other Finanical Assets Amortised Cost 846.31 - 844.34 Total Financial Assets 2,236.91 735.56 2,236.91 Financial Liability Borrowings Amortised Cost 1,260.00 1,260.00 Trade and Other Payables Amortised Cost - 89.32 Other Financial Liabilities Amortised Cost 36.92 36.92 Total Financial Liability 1,296.92 - 1,386.24 This section explains the judgements and estimates made in determining the fair values of the financial instruments that are (a) recognised and measured at fair value and (b) measured at amortised cost and for which fair values are disclosed in the financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the Company has classified its financial instruments into the three levels prescribed under the accounting standard. Level 1: Level 1 hierarchy includes financial instruments measured using quoted prices. This includes mutual funds that have quoted price and are valued using the closing NAV. Level 2: The fair value of financial instruments that are not traded in an active market (for example, over-the counter derivatives) is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2. Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. 32.2 Valuation Technique used to determine Fair Value Specific valuation techniques used to value financial instruments include: - the use of quoted market prices 32.3 Fair value of Financial Assets and Liabilities measured at Amortised Cost The carrying amounts of financial assets comprising trade receivables cash and cash equivalents, fixed deposits with banks, security and other deposits and carrying value of financial liabilities comprising borrowings and trade and other payables are considered to be the same as their fair values, due to their short-term nature and covered under level 3 category. 33 Financial Risk Management The Company's activities expose it to market risk, liquidity risk and credit risk. This note explains the sources of risk which the Company is exposed to and how such risk were managed. Risk Exposure arising from Measurement Management Credit risk Cash and cash equivalents, trade receivables, financial assets measured at amortised cost. Aging analysis Diversification of bank deposits, credit limits. Credit ratings Liquidity risk Borrowings and other liabilities Rolling cash flow forecasts Availability of committed credit lines and borrowing facilities Market risk — Securities price Future commercial transactions Cash flow forecasting Sensitivity analysis Future contracts The Company's risk management is carried out under the policies approved by the board of directors. The board regularly reviews overall risk management, as well as policies covering specific areas, Securities price risk, credit risk, use of derivative financial instruments and non-derivative financial instruments, and investment of excess liquidity. 33.1 Credit Risk Management The risk of financial loss due to counterparty's failure to honour its obligations arises principally in relation to transactions where the Company provides goods on deferred terms. The Company's policies are aimed at minimising such losses, and require that deferred terms are granted only to customers who demonstrate an appropriate payment history and satisfy creditworthiness procedures. Individual exposures are monitored with customers subject to credit limits to ensure that the Company's exposure to bad debts is not significant. The maximum exposure to credit risk regarding financial assets is the carrying amount as disclosed in the balance sheet. With respect to credit risk arising from all other financial assets of the Company, the Company's exposure to credit risk arises from default of the counterparty, with a maximum exposure equal to the corresponding carrying amount of these instruments. On account of the adoption of Ind AS 109, the Company uses expected credit loss model to assess the impairment loss or gain. The Company uses a provision matrix to compute the expected credit loss allowance for trade receivables. The provision matrix takes into account available external and internal credit risk factors such as historical experience for customers. The Company's receivable are high quality with negligible credit risk and the counter-party has strong capacity to meet the obligations and where the risk of default is negligible or nil. Accordingly, no provision for expected credit loss is recognised. The following table provides information about the exposure to credit risk for trade receivables from individual customers. Particulars "As at 31st March 2019" "As at 31st March 2018" Current (not past due) - - 1-30 days past due - - 31-60 days past due - - 61-90 days past due - - More than 90 days past due 876.90 882.93 Total 876.90 882.93 33.2 Liquidity Risk Management Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due and to close out market positions. Due to the dynamic nature of the underlying businesses, Company treasury maintains flexibility in funding by maintaining availability under committed credit lines. Management monitors rolling forecasts of the Company's liquidity position (comprising the undrawn borrowing facilities below) and cash and cash equivalents on the basis of expected cash flows. In addition, the Company's liquidity management policy involves monitoring

balance sheet liquidity ratios against internal and external regulatory requirements and maintaining debt financing plans. The Company had access to the following borrowing facilities at the end of the reporting period: Particulars "As at 31st March 2019" "As at 31st March 2018" Working capital - Non - fund based 4,000.00 4,150.00 Working capital - fund based 900.00 - Total borrowing facilities 4,900.00 4,150.00 Maturities of Financial Liabilities The table below analyse the Company's financial liabilities into relevant maturity groupings based on their contractual maturities for: - all non-derivative financial liabilities, and - net settled derivative financial instruments for which the contractual maturities are essential for an understanding of the timing of the cash flows. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant. As at 31st March 2019 Less than 3 months 3 months to 6 months 6 months to 2 years Non- derivative Borrowings - - 1,265.00 Trade and Other Payables 21.09 - - Other Financial Liablities 44.32 - - Total Non-Derivative Liabilities 65.41 - 1,265.00 As at 31st March 2018 Less than 3 months 3 months to 6 months 6 months to 2 years Non Derivative - - - Borrowings - 1,260 Trade and Other Payable - Other Financial Liablities 36.92 Total Non-Derivative Liabilities 36.92 - 1,260 33.3 Market Risk Management Interest Rate Risk The Company’s main risk i.e. interest rate risk arises from borrowings with variable rates, which expose the Company to cash flow interest rate risk. During 31 March 2019 and 31 March 2018, the Company’s borrowings at variable rate were mainly denominated in â?¹. The Company’s fixed rate borrowings are carried at amortised cost. They are therefore not subject to interest rate risk as defined in Ind AS 107, since neither the carrying amount nor the future cash flows will fluctuate because of a change in market interest rates. The long term variable interest rate borrowings are not significant and accordingly, no such sensitivity for interest rate cash flow has been disclosed. 34 Capital Management 34.1 Risk Management The Company’s objectives when managing capital are to - safeguard their ability to continue as a going concern, so that they can continue to provide returns for shareholders and benefits for other stakeholders, and - Maintain an optimal capital structure to reduce the cost of capital. In order to maintain or adjust the capital structure, the Company issue new shares. Consistent with others in the industry, the Company monitors capital on the basis of the following gearing ratio: Net debt (total borrowings net of cash and cash equivalents) divided by Total 'equity' (as shown in the balance sheet. The gearing ratios were as follows: Particulars As at 31st March 2019 As at 31st March 2018 Net Debt 1,120.33 767.29 Total Equity 8,574.65 8,947.79 Net Debt to Equity Ratio 0.13 0.09 34.2 Loan Covenants The Company has complied with all loan covenants required under borrowing facilities.

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in acounting estimates during the year	No	No
Whether the company had provided requisite disclosures in its financial statements as to holdings as well as dealings in Specified Bank Notes during the period from 8th November, 2016 to 30th December, 2016 [TextBlock]	NA	
Whether these are in accordance with the books of accounts maintained by the company [TextBlock]	NA	

[400600] Notes - Property, plant and equipment

Disclosure of detailed information about property, plant and equipment [Table] **..(1)**

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.5	96.77		0.5
Acquisitions through business combinations, property, plant and equipment	0	886.48		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	-36.3	-49.71		
Total Depreciation property plant and equipment	-36.3	-49.71		
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
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-250.42	-13.93		-250.42
Total increase (decrease) through transfers and other changes, property, plant and equipment	-250.42	-13.93		-250.42
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	-5.58	627.47		11.39
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	-5.58	627.47		11.39
Total increase (decrease) in property, plant and equipment	-280.64	292.14		-261.31
Property, plant and equipment at end of period	1,646.93	1,927.57	1,635.43	1,749.1

Disclosure of detailed information about property, plant and equipment [Table] **..(2)**

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	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	96.77			
Acquisitions through business combinations, property, plant and equipment	886.48			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			36.3	49.71
Total Depreciation property plant and equipment			36.3	49.71
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			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0		0	13.93
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	13.93
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	641.42		16.97	13.95
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	641.42		16.97	13.95
Total increase (decrease) in property, plant and equipment	341.83		19.33	49.69
Property, plant and equipment at end of period	2,010.41	1,668.58	102.17	82.84

Disclosure of detailed information about property, plant and equipment [Table] **..(3)**

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2017	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	332.37	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-14.27	-17.07	
Total Depreciation property plant and equipment		-14.27	-17.07	
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	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		-235.21	-3.64	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-235.21	-3.64	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		-11.78	292.41	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		-11.78	292.41	
Total increase (decrease) in property, plant and equipment		-237.7	19.25	
Property, plant and equipment at end of period	33.15	735.99	973.69	954.44

Disclosure of detailed information about property, plant and equipment [Table] **..(4)**

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Acquisitions through business combinations, property, plant and equipment	0	332.37		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				14.27
Total Depreciation property plant and equipment				14.27
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-235.21	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-235.21	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	297.16		11.78
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	297.16		11.78
Total increase (decrease) in property, plant and equipment	-235.21	35.21		2.49
Property, plant and equipment at end of period	769.64	1,004.85	969.64	33.65

Disclosure of detailed information about property, plant and equipment [Table] **..(5)**

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	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			0.5	96.77
Acquisitions through business combinations, property, plant and equipment			0	554.11
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	17.07		-22.03	-32.64
Total Depreciation property plant and equipment	17.07		-22.03	-32.64
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
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	3.64		-15.21	-10.29
Total increase (decrease) through transfers and other changes, property, plant and equipment	3.64		-15.21	-10.29
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4.75		6.2	335.06
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	4.75		6.2	335.06
Total increase (decrease) in property, plant and equipment	15.96		-42.94	272.89
Property, plant and equipment at end of period	31.16	15.2	910.94	953.88

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

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2017	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		0.5	96.77	
Acquisitions through business combinations, property, plant and equipment		0	554.11	
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 other changes, property, plant and equipment		-15.21	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-15.21	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		11.39	344.26	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		11.39	344.26	
Total increase (decrease) in property, plant and equipment		-26.1	306.62	
Property, plant and equipment at end of period	680.99	979.46	1,005.56	698.94

Disclosure of detailed information about property, plant and equipment [Table] **..(7)**

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			Land [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				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	22.03	32.64		-14.27
Total Depreciation property plant and equipment	22.03	32.64		-14.27
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
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	10.29		-235.21
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	10.29		-235.21
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	5.19	9.2		-11.78
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	5.19	9.2		-11.78
Total increase (decrease) in property, plant and equipment	16.84	33.73		-237.7
Property, plant and equipment at end of period	68.52	51.68	17.95	1,344.27

Disclosure of detailed information about property, plant and equipment [Table] **..(8)**

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Acquisitions through business combinations, property, plant and equipment	589.87		0	589.87
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	-17.07			
Total Depreciation property plant and equipment	-17.07			
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
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-3.64		-235.21	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-3.64		-235.21	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	292.41		0	297.16
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	292.41		0	297.16
Total increase (decrease) in property, plant and equipment	276.75		-235.21	292.71
Property, plant and equipment at end of period	1,581.97	1,305.22	1,377.92	1,613.13

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

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		14.27	17.07	
Total Depreciation property plant and equipment		14.27	17.07	
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	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	3.64	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	3.64	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		11.78	4.75	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		11.78	4.75	
Total increase (decrease) in property, plant and equipment		2.49	15.96	
Property, plant and equipment at end of period	1,320.42	33.65	31.16	15.2

Disclosure of detailed information about property, plant and equipment [Table] **..(10)**

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Acquisitions through business combinations, property, plant and equipment	0	332.37		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	-14.27	-17.07		
Total Depreciation property plant and equipment	-14.27	-17.07		
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
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-235.21	-3.64		-235.21
Total increase (decrease) through transfers and other changes, property, plant and equipment	-235.21	-3.64		-235.21
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	-11.78	292.41		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	-11.78	292.41		0
Total increase (decrease) in property, plant and equipment	-237.7	19.25		-235.21
Property, plant and equipment at end of period	735.99	973.69	954.44	769.64

Disclosure of detailed information about property, plant and equipment [Table] **..(11)**

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	332.37			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			14.27	17.07
Total Depreciation property plant and equipment			14.27	17.07
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			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0		0	3.64
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	3.64
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	297.16		11.78	4.75
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	297.16		11.78	4.75
Total increase (decrease) in property, plant and equipment	35.21		2.49	15.96
Property, plant and equipment at end of period	1,004.85	969.64	33.65	31.16

Disclosure of detailed information about property, plant and equipment [Table] **..(12)**

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	257.5	
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	
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	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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	
Total increase (decrease) in property, plant and equipment		0	257.5	
Property, plant and equipment at end of period	15.2	608.28	608.28	350.78

Disclosure of detailed information about property, plant and equipment [Table] **..(13)**

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Acquisitions through business combinations, property, plant and equipment	0	257.5		
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
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		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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
Total increase (decrease) in property, plant and equipment	0	257.5		0
Property, plant and equipment at end of period	608.28	608.28	350.78	0

Disclosure of detailed information about property, plant and equipment [Table] **..(14)**

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

Classes of property, plant and equipment [Axis]	Land [Member]		Buildings [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2017 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	25.71
Acquisitions through business combinations, property, plant and equipment			0	252.17
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		-0.05	-6.34
Total Depreciation property plant and equipment	0		-0.05	-6.34
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
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0		-15.21	-3.88
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		-15.21	-3.88
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		-0.56	323.04
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		-0.56	323.04
Total increase (decrease) in property, plant and equipment	0		-14.7	-55.38
Property, plant and equipment at end of period	0	0	197.62	212.32

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

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	25.71	
Acquisitions through business combinations, property, plant and equipment		0	252.17	
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 other changes, property, plant and equipment		-15.21	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-15.21	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	328.23	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	328.23	
Total increase (decrease) in property, plant and equipment		-15.21	-50.35	
Property, plant and equipment at end of period	267.7	204.52	219.73	270.08

Disclosure of detailed information about property, plant and equipment [Table] **..(16)**

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	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	0.05	6.34		-0.05
Total Depreciation property plant and equipment	0.05	6.34		-0.05
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
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	3.88		-15.21
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	3.88		-15.21
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.56	5.19		-0.56
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0.56	5.19		-0.56
Total increase (decrease) in property, plant and equipment	-0.51	5.03		-14.7
Property, plant and equipment at end of period	6.9	7.41	2.38	197.62

Disclosure of detailed information about property, plant and equipment [Table] **..(17)**

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

Classes of property, plant and equipment [Axis]	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]	
	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	25.71		0	25.71
Acquisitions through business combinations, property, plant and equipment	252.17		0	252.17
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	-6.34			
Total Depreciation property plant and equipment	-6.34			
Impairment loss recognised in profit or loss, property, plant and equipment	-0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	-0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-3.88		-15.21	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-3.88		-15.21	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	323.04		0	328.23
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	323.04		0	328.23
Total increase (decrease) in property, plant and equipment	-55.38		-15.21	-50.35
Property, plant and equipment at end of period	212.32	267.7	204.52	219.73

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

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0.05	6.34	
Total Depreciation property plant and equipment		0.05	6.34	
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	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	3.88	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	3.88	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.56	5.19	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0.56	5.19	
Total increase (decrease) in property, plant and equipment		-0.51	5.03	
Property, plant and equipment at end of period	270.08	6.9	7.41	2.38

Disclosure of detailed information about property, plant and equipment [Table] **..(19)**

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	52.14		0
Acquisitions through business combinations, property, plant and equipment	0	0.85		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-4.63	-4.67		
Total Depreciation property plant and equipment	-4.63	-4.67		
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
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	-0.11		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	-0.11		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0.65		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0.65		0
Total increase (decrease) in property, plant and equipment	-4.63	47.56		0
Property, plant and equipment at end of period	44.12	48.75	1.19	53.59

Disclosure of detailed information about property, plant and equipment [Table] **..(20)**

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	52.14			
Acquisitions through business combinations, property, plant and equipment	0.85			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			4.63	4.67
Total Depreciation property plant and equipment			4.63	4.67
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			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0		0	0.11
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0.11
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.78		0	0.13
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0.78		0	0.13
Total increase (decrease) in property, plant and equipment	52.21		4.63	4.65
Property, plant and equipment at end of period	53.59	1.38	9.47	4.84

Disclosure of detailed information about property, plant and equipment [Table] **..(21)**

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	52.14	
Acquisitions through business combinations, property, plant and equipment		0	0.85	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-4.63	-4.67	
Total Depreciation property plant and equipment		-4.63	-4.67	
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	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	-0.11	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	-0.11	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0.65	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0.65	
Total increase (decrease) in property, plant and equipment		-4.63	47.56	
Property, plant and equipment at end of period	0.19	44.12	48.75	1.19

Disclosure of detailed information about property, plant and equipment [Table] **..(22)**

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	52.14		
Acquisitions through business combinations, property, plant and equipment	0	0.85		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				4.63
Total Depreciation property plant and equipment				4.63
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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	0.78		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0.78		0
Total increase (decrease) in property, plant and equipment	0	52.21		4.63
Property, plant and equipment at end of period	53.59	53.59	1.38	9.47

Disclosure of detailed information about property, plant and equipment [Table] **..(23)**

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	10.74
Acquisitions through business combinations, property, plant and equipment			0	38.66
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	4.67		-9.32	-9.94
Total Depreciation property plant and equipment	4.67		-9.32	-9.94
Impairment loss recognised in profit or loss, property, plant and equipment	0		-0	-0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		-0	-0
Revaluation increase (decrease), property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.11		0	-5.37
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.11		0	-5.37
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.13		6.39	0.4
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0.13		6.39	0.4
Total increase (decrease) in property, plant and equipment	4.65		-15.71	33.69
Property, plant and equipment at end of period	4.84	0.19	38.45	54.16

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

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	10.74	
Acquisitions through business combinations, property, plant and equipment		0	38.66	
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 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		11.02	0.4	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		11.02	0.4	
Total increase (decrease) in property, plant and equipment		-11.02	49	
Property, plant and equipment at end of period	20.47	61.71	72.73	23.73

Disclosure of detailed information about property, plant and equipment [Table] **..(25)**

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	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	9.32	9.94		-9.32
Total Depreciation property plant and equipment	9.32	9.94		-9.32
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
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	5.37		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	5.37		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4.63	0		6.39
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	4.63	0		6.39
Total increase (decrease) in property, plant and equipment	4.69	15.31		-15.71
Property, plant and equipment at end of period	23.26	18.57	3.26	38.45

Disclosure of detailed information about property, plant and equipment [Table] **..(26)**

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	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	10.74		0	10.74
Acquisitions through business combinations, property, plant and equipment	38.66		0	38.66
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	-9.94			
Total Depreciation property plant and equipment	-9.94			
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
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-5.37		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-5.37		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.4		11.02	0.4
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0.4		11.02	0.4
Total increase (decrease) in property, plant and equipment	33.69		-11.02	49
Property, plant and equipment at end of period	54.16	20.47	61.71	72.73

Disclosure of detailed information about property, plant and equipment [Table] **..(27)**

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	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		9.32	9.94	
Total Depreciation property plant and equipment		9.32	9.94	
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	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	5.37	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	5.37	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		4.63	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		4.63	0	
Total increase (decrease) in property, plant and equipment		4.69	15.31	
Property, plant and equipment at end of period	23.73	23.26	18.57	3.26

Disclosure of detailed information about property, plant and equipment [Table] **..(28)**

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0.61		0
Acquisitions through business combinations, property, plant and equipment	0	0.89		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-4.4	-7.4		
Total Depreciation property plant and equipment	-4.4	-7.4		
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
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	-0.32		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	-0.32		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	3.5		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	3.5		0
Total increase (decrease) in property, plant and equipment	-4.4	-9.72		0
Property, plant and equipment at end of period	6.07	10.47	20.19	25.07

Disclosure of detailed information about property, plant and equipment [Table] **..(29)**

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 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	0.61			
Acquisitions through business combinations, property, plant and equipment	0.89			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			4.4	7.4
Total Depreciation property plant and equipment			4.4	7.4
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			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0		0	0.32
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0.32
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	5.09		0	1.59
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	5.09		0	1.59
Total increase (decrease) in property, plant and equipment	-3.59		4.4	6.13
Property, plant and equipment at end of period	25.07	28.66	19	14.6

Disclosure of detailed information about property, plant and equipment [Table] **..(30)**

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0.61	
Acquisitions through business combinations, property, plant and equipment		0	0.89	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-4.4	-7.4	
Total Depreciation property plant and equipment		-4.4	-7.4	
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	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	-0.32	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	-0.32	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	3.5	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	3.5	
Total increase (decrease) in property, plant and equipment		-4.4	-9.72	
Property, plant and equipment at end of period	8.47	6.07	10.47	20.19

Disclosure of detailed information about property, plant and equipment [Table] **..(31)**

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0.61		
Acquisitions through business combinations, property, plant and equipment	0	0.89		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				4.4
Total Depreciation property plant and equipment				4.4
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		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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	5.09		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	5.09		0
Total increase (decrease) in property, plant and equipment	0	-3.59		4.4
Property, plant and equipment at end of period	25.07	25.07	28.66	19

Disclosure of detailed information about property, plant and equipment [Table] **..(32)**

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Other property, plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2017 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			0.5	7.57
Acquisitions through business combinations, property, plant and equipment			0	4.04
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	7.4		-3.63	-4.29
Total Depreciation property plant and equipment	7.4		-3.63	-4.29
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
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0.32		0	-0.61
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.32		0	-0.61
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.59		0.37	7.47
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	1.59		0.37	7.47
Total increase (decrease) in property, plant and equipment	6.13		-3.5	-0.76
Property, plant and equipment at end of period	14.6	8.47	16.4	19.9

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

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

Classes of property, plant and equipment [Axis]	Other 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]		
	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		0.5	7.57	
Acquisitions through business combinations, property, plant and equipment		0	4.04	
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 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		0.37	9.76	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0.37	9.76	
Total increase (decrease) in property, plant and equipment		0.13	1.85	
Property, plant and equipment at end of period	20.66	26.29	26.16	24.31

Disclosure of detailed information about property, plant and equipment [Table] **..(34)**

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	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				0.5
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	3.63	4.29		-3.63
Total Depreciation property plant and equipment	3.63	4.29		-3.63
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
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	0.61		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0.61		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	2.29		0.37
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	2.29		0.37
Total increase (decrease) in property, plant and equipment	3.63	2.61		-3.5
Property, plant and equipment at end of period	9.89	6.26	3.65	16.4

Disclosure of detailed information about property, plant and equipment [Table] **..(35)**

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

Classes of property, plant and equipment [Axis]	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]	
	01/04/2017 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	7.57		0.5	7.57
Acquisitions through business combinations, property, plant and equipment	4.04		0	4.04
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-4.29			
Total Depreciation property plant and equipment	-4.29			
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
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	-0.61		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.61		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	7.47		0.37	9.76
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	7.47		0.37	9.76
Total increase (decrease) in property, plant and equipment	-0.76		0.13	1.85
Property, plant and equipment at end of period	19.9	20.66	26.29	26.16

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

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

Classes of property, plant and equipment [Axis]	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]	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		3.63	4.29	
Total Depreciation property plant and equipment		3.63	4.29	
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	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0.61	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0.61	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	2.29	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	2.29	
Total increase (decrease) in property, plant and equipment		3.63	2.61	
Property, plant and equipment at end of period	24.31	9.89	6.26	3.65

Disclosure of detailed information about property, plant and equipment [Table] **..(37)**

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [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]				
Nature of other property plant and equipment others	Please refer to the description as given in the child member.	Please refer to the description as given in the child member.		Please refer to the description as given in the child member.
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	0.5	7.57		0.5
Acquisitions through business combinations, property, plant and equipment	0	4.04		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	-3.63	-4.29		
Total Depreciation property plant and equipment	-3.63	-4.29		
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
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0	-0.61		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	-0.61		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.37	7.47		0.37
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0.37	7.47		0.37
Total increase (decrease) in property, plant and equipment	-3.5	-0.76		0.13
Property, plant and equipment at end of period	16.4	19.9	20.66	26.29

Disclosure of detailed information about property, plant and equipment [Table] **..(38)**

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Please refer to the description as given in the child member.		Please refer to the description as given in the child member.	Please refer to the description as given in the child member.
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	7.57			
Acquisitions through business combinations, property, plant and equipment	4.04			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			3.63	4.29
Total Depreciation property plant and equipment			3.63	4.29
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			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment	0		0	0.61
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0.61
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	9.76		0	2.29
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	9.76		0	2.29
Total increase (decrease) in property, plant and equipment	1.85		3.63	2.61
Property, plant and equipment at end of period	26.16	24.31	9.89	6.26

Disclosure of detailed information about property, plant and equipment [Table] **..(39)**

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Other Equipment	Other Equipment	
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		0.5	7.57	
Acquisitions through business combinations, property, plant and equipment		0	4.04	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-3.63	-4.29	
Total Depreciation property plant and equipment		-3.63	-4.29	
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	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	-0.61	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	-0.61	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.37	7.47	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0.37	7.47	
Total increase (decrease) in property, plant and equipment		-3.5	-0.76	
Property, plant and equipment at end of period	3.65	16.4	19.9	20.66

Disclosure of detailed information about property, plant and equipment [Table] **..(40)**

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

Classes of property, plant and equipment [Axis]	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	Other Equipment	Other Equipment		Other Equipment
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	0.5	7.57		
Acquisitions through business combinations, property, plant and equipment	0	4.04		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				3.63
Total Depreciation property plant and equipment				3.63
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
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	0.37	9.76		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0.37	9.76		0
Total increase (decrease) in property, plant and equipment	0.13	1.85		3.63
Property, plant and equipment at end of period	26.29	26.16	24.31	9.89

Disclosure of detailed information about property, plant and equipment [Table] **..(41)**

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

Classes of property, plant and equipment [Axis]	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]	Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]		
Disclosure of detailed information about property, plant and equipment [Line items]		
Nature of other property plant and equipment others	Other Equipment	
Reconciliation of changes in property, plant and equipment [Abstract]		
Changes in property, plant and equipment [Abstract]		
Depreciation, property, plant and equipment [Abstract]		
Depreciation recognised in profit or loss	4.29	
Total Depreciation property plant and equipment	4.29	
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	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]		
Increase (decrease) through other changes, property, plant and equipment	0.61	
Total increase (decrease) through transfers and other changes, property, plant and equipment	0.61	
Disposals and retirements, property, plant and equipment [Abstract]		
Disposals, property, plant and equipment	2.29	
Retirements, property, plant and equipment	0	
Total disposals and retirements, property, plant and equipment	2.29	
Total increase (decrease) in property, plant and equipment	2.61	
Property, plant and equipment at end of period	6.26	3.65

Disclosure of additional information about property plant and equipment [Table] **..(1)**

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

Classes of property, plant and equipment [Axis]	Land [Member]		Buildings [Member]	
Sub classes of property, plant and equipment [Axis]	Assets held under lease [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]				
Measurement bases, property, plant and equipment	Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any.	Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any.	Textual information (57) [See below]	Textual information (58) [See below]
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	Over lease term	Over lease term	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] **..(2)**

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned 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]				
Measurement bases, property, plant and equipment	Textual information (59) [See below]	Textual information (60) [See below]	Textual information (61) [See below]	Textual information (62) [See below]
Depreciation method, property, plant and equipment	Striaght Line Method	Striaght Line Method	Striaght Line Method	Striaght Line Method
Useful lives or depreciation rates, property, plant and equipment	10 Years	10 Years	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] **..(3)**

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Other property, plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Measurement bases, property, plant and equipment	Textual information (63) [See below]	Textual information (64) [See below]	Textual information (65) [See below]	Textual information (66) [See below]
Depreciation method, property, plant and equipment	Striaght Line Method	Striaght Line Method	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	3- 6 years	3-6 years	5- 15 years	5- 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 Lakhs of 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]	
	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]		
Measurement bases, property, plant and equipment	Textual information (67) [See below]	Textual information (68) [See below]
Depreciation method, property, plant and equipment	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	5- 15 years	5- 15 years
Whether property, plant and equipment are stated at revalued amount	No	No

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of property, plant and equipment [TextBlock]		
Disclosure of detailed information about property, plant and equipment [TextBlock]	Textual information (69) [See below]	Textual information (70) [See below]

Textual information (57)

Measurement bases, property, plant and equipment

Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any.
Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any.

Textual information (58)

Measurement bases, property, plant and equipment

Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any.
Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any.

Textual information (59)

Measurement bases, property, plant and equipment

Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any.
Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any

Textual information (60)

Measurement bases, property, plant and equipment

Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any.
Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any

Textual information (61)

Measurement bases, property, plant and equipment

Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any.
Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any

Textual information (62)

Measurement bases, property, plant and equipment

Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any.
Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any

Textual information (63)

Measurement bases, property, plant and equipment

Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any.
Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any.
"Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any.
Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any."

Textual information (64)

Measurement bases, property, plant and equipment

Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any.
Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any

Textual information (65)

Measurement bases, property, plant and equipment

Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any.
Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any.

Textual information (66)

Measurement bases, property, plant and equipment

Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any.
Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any.

Textual information (67)

Measurement bases, property, plant and equipment

Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any.
Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any

Textual information (68)

Measurement bases, property, plant and equipment

Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any.
Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any

Textual information (69)

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

Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any. For this purpose, cost includes deemed cost which represents the carrying value of Property, Plant and Equipment recognised as at 1st April, 2016 measured as per the previous GAAP.Cost is inclusive of inward freight, duties and taxes and incidental expenses related to acquisition. In respect of major projects involving construction, related pre-operational expenses form part of the value of assets capitalised. Expenses capitalised also include applicable borrowing costs for qualifying assets, if any. All Upgradation / enhancements are charged off as revenue expenditure unless they bring similar significant additional benefits.An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the Statement of Profit and Loss. S. No. Particulars Estimated Useful Life 1 Leasehold land Over lease term 2 Building other than factory 60 years 3 Computers - Computers and other peripherals 3 years - Servers and networking 6 years 4 Furniture & Fixtures 10 years 5 Vehicles 8 years 6 Other equipment 5 - 15 years The useful lives have been determined based on technical evaluation done by the expert's which are in line those specified by Schedule II to the Companies Act 2013. The residual values are not more than 5% of the original cost of the asset. The depreciation methods, assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.Advances paid towards the acquisition of property, plant and equipment outstanding at each Balance Sheet date is classified as capital advances under Other Non-Current Assets and the cost of assets not put to use before such date is disclosed under ‘Capital work-in-progress’. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss. Property, Plant and Equipmenti) Depreciation Expense The aggregate depreciation has been included under depreciation and amortisation expense in the Statement of Profit and Loss. ii) Capital Work-in-Progress a. Capital work-in-progress comprises of offices under construction /renovation.b. During the year, the company has disposed off un-furnished flat situated at Bangalore appearing as 'Capital Work in Progress' on 'as is where is basis'. iii) Land and Building of ₹ 360.33 Lacs acquired from subsidiaries upon amalgamation are pending to be transferred in the name of the Company.

Textual information (70)

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

Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any. For this purpose, cost includes deemed cost which represents the carrying value of Property, Plant and Equipment recognised as at 1st April, 2016 measured as per the previous GAAP.Cost is inclusive of inward freight, duties and taxes and incidental expenses related to acquisition. In respect of major projects involving construction, related pre-operational expenses form part of the value of assets capitalised. Expenses capitalised also include applicable borrowing costs for qualifying assets, if any. All Upgradation / enhancements are charged off as revenue expenditure unless they bring similar significant additional benefits.An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the Statement of Profit and Loss. S. No. Particulars Estimated Useful Life 1 Leasehold land Over lease term 2 Building other than factory 60 years 3 Computers - Computers and other peripherals 3 years - Servers and networking 6 years 4 Furniture & Fixtures 10 years 5 Vehicles 8 years 6 Other equipment 5 - 15 years The useful lives have been determined based on technical evaluation done by the expert's which are in line those specified by Schedule II to the Companies Act 2013. The residual values are not more than 5% of the original cost of the asset. The depreciation methods, assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.Advances paid towards the acquisition of property, plant and equipment outstanding at each Balance Sheet date is classified as capital advances under Other Non-Current Assets and the cost of assets not put to use before such date is disclosed under ‘Capital work-in-progress’. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit and Loss.

[612100] Notes - Impairment of assets

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

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

[400700] Notes - Investment property

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of investment property [TextBlock]		
Disclosure of detailed information about investment property [TextBlock]		
Depreciation method, investment property, cost model	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, investment property, cost model	As per Companies Act, 2013	As per Companies Act, 2013

[400800] Notes - Goodwill

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

	01/04/2018 to 31/03/2019
Disclosure of goodwill [TextBlock]	NA

[400900] Notes - Other intangible assets

Disclosure of additional information about other intangible assets [Table] **..(1)**

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

Classes of other intangible assets [Axis]	Computer software [Member]		Other intangible assets, others [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Intangible assets other than internally generated [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or amortisation rates, other intangible assets	Based on number of factor including the effects of obsolescence, demand, competition and other economic factor.	Based on number of factor including the effects of obsolescence, demand, competition and other economic factor.	Based on number of factor including the effects of obsolescence, demand, competition and other economic factor.	Based on number of factor including the effects of obsolescence, demand, competition and other economic factor.
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of detailed information about other intangible assets [Table] **..(1)**

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
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	0.24		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-0	-0.41		
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
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
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	0.01	0.13		0.01
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0.01	0.13		0.01
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	-0.01	-0.3		-0.01
Other intangible assets at end of period	3.12	3.13	3.43	3.94

Disclosure of detailed information about other intangible assets [Table] **..(2)**

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Acquisitions through business combinations	0.24			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			0	0.41
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			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
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	0.13		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0.13		0	0
Decrease through classified as held for sale	0			
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0.11		0	0.41
Other intangible assets at end of period	3.95	3.84	0.82	0.82

Disclosure of detailed information about other intangible assets [Table] **..(3)**

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
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	0.24	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-0	-0.41	
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	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
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		0.01	0.13	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0.01	0.13	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-0.01	-0.3	
Other intangible assets at end of period	0.41	3.12	3.13	3.43

Disclosure of detailed information about other intangible assets [Table] **..(4)**

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2018 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	0.24		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				0
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
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	0.01	0.13		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0.01	0.13		0
Decrease through classified as held for sale	0	0		
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-0.01	0.11		0
Other intangible assets at end of period	3.94	3.95	3.84	0.82

Disclosure of detailed information about other intangible assets [Table] **..(5)**

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]		Computer software [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Acquisitions through business combinations			0	0.1
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	0.41		-0	-0.41
Impairment loss recognised in profit or loss	0		-0	-0
Reversal of impairment loss recognised in profit or loss	0		-0	-0
Revaluation increase (decrease), other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
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
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0.41		0	-0.31
Other intangible assets at end of period	0.82	0.41	3.12	3.12

Disclosure of detailed information about other intangible assets [Table] **..(6)**

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	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]		
	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	0.1	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	0.1	
Other intangible assets at end of period	3.43	3.94	3.94	3.84

Disclosure of detailed information about other intangible assets [Table] **..(7)**

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	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]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	0	0.41		-0
Impairment loss recognised in profit or loss	0	0		-0
Reversal of impairment loss recognised in profit or loss	0	0		-0
Revaluation increase (decrease), other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
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
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	0.41		0
Other intangible assets at end of period	0.82	0.82	0.41	3.12

Disclosure of detailed information about other intangible assets [Table] **..(8)**

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0		0	0
Acquisitions through business combinations	0.1		0	0.1
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	-0.41			
Impairment loss recognised in profit or loss	-0			
Reversal of impairment loss recognised in profit or loss	-0			
Revaluation increase (decrease), other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	-0.31		0	0.1
Other intangible assets at end of period	3.12	3.43	3.94	3.94

Disclosure of detailed information about other intangible assets [Table] **..(9)**

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

Classes of other intangible assets [Axis]	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]		
	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]				
Amortisation other intangible assets		0	0.41	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
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 loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	0.41	
Other intangible assets at end of period	3.84	0.82	0.82	0.41

Disclosure of detailed information about other intangible assets [Table] **..(10)**

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated 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	0.14		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-0	-0		
Impairment loss recognised in profit or loss	-0	-0		
Reversal of impairment loss recognised in profit or loss	-0	-0		
Revaluation increase (decrease), other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
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	0.01	0.13		0.01
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0.01	0.13		0.01
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	-0.01	0.01		-0.01
Other intangible assets at end of period	0	0.01	0	0

Disclosure of detailed information about other intangible assets [Table] **..(11)**

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Acquisitions through business combinations	0.14			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			0	0
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
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	0.13		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0.13		0	0
Decrease through classified as held for sale	0			
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0.01		0	0
Other intangible assets at end of period	0.01	0	0	0

Disclosure of detailed information about other intangible assets [Table] **..(12)**

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
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	0.14	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-0	-0	
Impairment loss recognised in profit or loss		-0	-0	
Reversal of impairment loss recognised in profit or loss		-0	-0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
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		0.01	0.13	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0.01	0.13	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-0.01	0.01	
Other intangible assets at end of period	0	0	0.01	0

Disclosure of detailed information about other intangible assets [Table] **..(13)**

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

Classes of other intangible assets [Axis]	Other intangible assets [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	0.14		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				0
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
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	0.01	0.13		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0.01	0.13		0
Decrease through classified as held for sale	0	0		
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-0.01	0.01		0
Other intangible assets at end of period	0	0.01	0	0

Disclosure of detailed information about other intangible assets [Table] **..(14)**

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]		Other intangible assets, others [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others			Please refer to the description as given in the child member.	Please refer to the description as given in the child member.
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	0.14
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	0		-0	-0
Impairment loss recognised in profit or loss	0		-0	-0
Reversal of impairment loss recognised in profit or loss	0		-0	-0
Revaluation increase (decrease), other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
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		0.01	0.13
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0.01	0.13
Decrease through classified as held for sale			0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		-0.01	0.01
Other intangible assets at end of period	0	0	0	0.01

Disclosure of detailed information about other intangible assets [Table] **..(15)**

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated 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]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others		Please refer to the description as given in the child member.	Please refer to the description as given in the child member.	
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	0.14	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through 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		0.01	0.13	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0.01	0.13	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-0.01	0.01	
Other intangible assets at end of period	0	0	0.01	0

Disclosure of detailed information about other intangible assets [Table] **..(16)**

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated 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]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Please refer to the description as given in the child member.	Please refer to the description as given in the child member.		Co-Op society rights
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	0	0		-0
Impairment loss recognised in profit or loss	0	0		-0
Reversal of impairment loss recognised in profit or loss	0	0		-0
Revaluation increase (decrease), other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
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		0.01
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0.01
Decrease through classified as held for sale				0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	0		-0.01
Other intangible assets at end of period	0	0	0	0

Disclosure of detailed information about other intangible assets [Table] **..(17)**

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Co-Op society rights		Co-Op society rights	Co-Op society rights
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	0.14		0	0.14
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	-0			
Impairment loss recognised in profit or loss	-0			
Reversal of impairment loss recognised in profit or loss	-0			
Revaluation increase (decrease), other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
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	0.13		0.01	0.13
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0.13		0.01	0.13
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	0.01		-0.01	0.01
Other intangible assets at end of period	0.01	0	0	0.01

Disclosure of detailed information about other intangible assets [Table] **..(18)**

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others		Co-Op society rights	Co-Op society rights	
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		0	0	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
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 loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	0	0	0	0

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of other intangible assets [TextBlock]	Textual information (71) [See below]	Textual information (72) [See below]
Disclosure of detailed information about other intangible assets [TextBlock]	Textual information (73) [See below]	Textual information (74) [See below]
Disclosure of intangible assets with indefinite useful life [TextBlock]	Intangible assets are amortized over their respective individual estimated useful lives on a straight-line basis, from the date they are available for use	Intangible assets are amortized over their respective individual estimated useful lives on a straight-line basis, from the date they are available for use
Whether there are intangible assets with indefinite useful life	No	No
Disclosure of intangible assets material to entity [TextBlock]	NA	NA
Intangible assets acquired by way of government grant	0	0
Explanation of assets acquired by way of government grant and initially recognised at fair value	NA	NA
Intangible assets whose title is restricted	0	0
Intangible assets pledged as security for liabilities	0	0
Description of fully amortised intangible assets	NA	NA
Description of significant intangible assets controlled by entity but not recognised	NA	NA
Explanation of restrictions on distribution of revaluation surplus for intangible assets	NA	NA
Research and development expense	0	0

Textual information (71)

Disclosure of other intangible assets [Text Block]

Intangible assets are stated at cost less accumulated amortization and impairment. Intangible assets are amortized over their respective individual estimated useful lives on a straight-line basis, from the date they are available for use. The estimated useful life of an identifiable intangible asset is based on a number of factors including the effects of obsolescence, demand, competition, and other economic factors (such as the stability of the industry, and known technological advances), and the level of maintenance expenditures required to obtain the expected future cash flows from the asset.

Textual information (72)

Disclosure of other intangible assets [Text Block]

Intangible assets are stated at cost less accumulated amortization and impairment. Intangible assets are amortized over their respective individual estimated useful lives on a straight-line basis, from the date they are available for use. The estimated useful life of an identifiable intangible asset is based on a number of factors including the effects of obsolescence, demand, competition, and other economic factors (such as the stability of the industry, and known technological advances), and the level of maintenance expenditures required to obtain the expected future cash flows from the asset.

Textual information (73)

Disclosure of detailed information about other intangible assets [Text Block]

Intangible assets are stated at cost less accumulated amortization and impairment. Intangible assets are amortized over their respective individual estimated useful lives on a straight-line basis, from the date they are available for use. The estimated useful life of an identifiable intangible asset is based on a number of factors including the effects of obsolescence, demand, competition, and other economic factors (such as the stability of the industry, and known technological advances), and the level of maintenance expenditures required to obtain the expected future cash flows from the asset.

Textual information (74)

Disclosure of detailed information about other intangible assets [Text Block]

Intangible assets are stated at cost less accumulated amortization and impairment. Intangible assets are amortized over their respective individual estimated useful lives on a straight-line basis, from the date they are available for use. The estimated useful life of an identifiable intangible asset is based on a number of factors including the effects of obsolescence, demand, competition, and other economic factors (such as the stability of the industry, and known technological advances), and the level of maintenance expenditures required to obtain the expected future cash flows from the asset.

[401000] Notes - Biological assets other than bearer plants

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]	NA	
Disclosure of detailed information about biological assets [TextBlock]	NA	
Disclosure of reconciliation of changes in biological assets other than bearer plants [TextBlock]	NA	
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 reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Table] **..(1)**

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

Classes of financial instruments [Axis]	Financial instruments, class [Member]	
Type of measurement of expected credit losses [Axis]	Type of measurement of expected credit losses [Member]	
Method of assessment of expected credit losses [Axis]	Method of assessment of expected credit losses [Member]	
Credit impairment of financial instruments [Axis]	Credit impairment of financial instruments [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2019	31/03/2018
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Line items]		
Financial assets at end of period	1,076.9	882.93

Disclosure of financial liabilities [Table] **..(1)**

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities, category [Member]		Financial liabilities at fair value through profit or loss, 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	0	0	1,330.41	1,296.92
Financial liabilities, at fair value	0	0	0	0

Disclosure of financial liabilities [Table] **..(2)**

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]		Financial liabilities at fair value through profit or loss that meet definition of held for trading, 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	0	0	0	0
Financial liabilities, at fair value	0	0	0	0

Disclosure of financial liabilities [Table] **..(3)**

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]		Financial liabilities at fair value, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]		Financial liabilities at fair value through profit or loss, 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	0	0	0	0
Financial liabilities, at fair value	0	0	0	0

Disclosure of financial liabilities [Table] **..(4)**

Unless otherwise specified, all monetary values are in Lakhs of 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, designated upon initial recognition or subsequently, category [Member]		Financial liabilities at fair value through profit or loss that meet definition of held for trading, 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	0	0	0	0
Financial liabilities, at fair value	0	0	0	0

Disclosure of financial liabilities [Table] **..(5)**

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

Classes of financial liabilities [Axis]	Financial liabilities at fair value, class [Member]		Financial liabilities outside scope of Ind AS 107, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]		Financial liabilities, 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	0	0	0	0
Financial liabilities, at fair value	0	0	0	0

Disclosure of financial liabilities [Table] **..(6)**

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

Classes of financial liabilities [Axis]	Financial liabilities outside scope of Ind AS 107, 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	0	0	0	0
Financial liabilities, at fair value	0	0	0	0

Disclosure of financial liabilities [Table] **..(7)**

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

Classes of financial liabilities [Axis]	Financial liabilities outside scope of Ind AS 107, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities at fair value through profit or loss that meet definition of held for trading, category [Member]		Financial liabilities at amortised cost, category [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	0	0	0	0
Financial liabilities, at fair value	0	0	0	0

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

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

Classes of financial assets [Axis]	Financial assets, class [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,076.9	882.93	0	0
Financial assets, at fair value	0	0	0	0

Disclosure of financial assets [Table] **..(2)**

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

Classes of financial assets [Axis]	Financial assets, 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, classified as held for trading, category [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	0	0	0

Disclosure of financial assets [Table] **..(3)**

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

Classes of financial assets [Axis]	Financial assets, class [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]		Financial assets at amortised cost, category [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	1,076.9	882.93
Financial assets, at fair value	0	0	0	0

Disclosure of financial assets [Table] **..(4)**

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

Classes of financial assets [Axis]	Financial assets, class [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through other comprehensive income, category [Member]		Financial assets measured at fair value through other comprehensive income, category [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	0	0	0

Disclosure of financial assets [Table] **..(5)**

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

Classes of financial assets [Axis]	Financial assets, class [Member]		Financial assets at amortised cost, class [Member]	
Categories of financial assets [Axis]	Investments in equity instruments designated at fair value through other comprehensive income [Member]		Financial assets, category [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	1,076.9	882.93
Financial assets, at fair value	0	0	0	0

Disclosure of financial assets [Table] **..(6)**

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(7)**

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, classified as held for trading, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(8)**

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]			
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at fair value through other comprehensive income, 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	0	0	0	0
Financial assets, at fair value	3,667.45	1,353.98	0	0
Description of other financial assets at amortised cost class	Cash & Cash Equivalents, Other Bank Balances, Other Financial assets	Cash & Cash Equivalents, Other Bank Balances, Other Financial assets	na	na
Description of other financial assets at fair value class			na	na

Disclosure of financial assets [Table] **..(9)**

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]			
Categories of financial assets [Axis]	Financial assets measured at fair value through other comprehensive income, category [Member]		Investments in equity instruments designated at fair value through other comprehensive income [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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(10)**

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

Classes of financial assets [Axis]	Mortgages [Member]			
Categories of financial assets [Axis]	Financial assets, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class			na	na
Description of other financial assets at fair value class			na	na

Disclosure of financial assets [Table] **..(11)**

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

Classes of financial assets [Axis]	Mortgages [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, classified as held for trading, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(12)**

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

Classes of financial assets [Axis]	Mortgages [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]		Financial assets at amortised cost, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(13)**

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

Classes of financial assets [Axis]	Mortgages [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through other comprehensive income, category [Member]		Financial assets measured at fair value through other comprehensive income, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(14)**

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

Classes of financial assets [Axis]	Mortgages [Member]		Consumer loans [Member]	
Categories of financial assets [Axis]	Investments in equity instruments designated at fair value through other comprehensive income [Member]		Financial assets, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2019	31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na		
Description of other financial assets at fair value class	na	na		

Disclosure of financial assets [Table] **..(15)**

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

Classes of financial assets [Axis]	Consumer loans [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(16)**

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

Classes of financial assets [Axis]	Consumer loans [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, classified as held for trading, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(17)**

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

Classes of financial assets [Axis]	Consumer loans [Member]			
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at fair value through other comprehensive income, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(18)**

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

Classes of financial assets [Axis]	Consumer loans [Member]			
Categories of financial assets [Axis]	Financial assets measured at fair value through other comprehensive income, category [Member]		Investments in equity instruments designated at fair value through other comprehensive income [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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(19)**

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

Classes of financial assets [Axis]	Corporate loans [Member]			
Categories of financial assets [Axis]	Financial assets, 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	200	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class			na	na
Description of other financial assets at fair value class			na	na

Disclosure of financial assets [Table] **..(20)**

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

Classes of financial assets [Axis]	Corporate loans [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, classified as held for trading, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(21)**

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

Classes of financial assets [Axis]	Corporate loans [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]		Financial assets at amortised cost, 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	0	0	200	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	Loans	Loans
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(22)**

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

Classes of financial assets [Axis]	Corporate loans [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through other comprehensive income, category [Member]		Financial assets measured at fair value through other comprehensive income, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(23)**

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

Classes of financial assets [Axis]	Corporate loans [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Investments in equity instruments designated at fair value through other comprehensive income [Member]		Financial assets, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2019	31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	876.9	882.93
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na		
Description of other financial assets at fair value class	na	na		

Disclosure of financial assets [Table] **..(24)**

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

Classes of financial assets [Axis]	Trade receivables [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(25)**

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

Classes of financial assets [Axis]	Trade receivables [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, classified as held for trading, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(26)**

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

Classes of financial assets [Axis]	Trade receivables [Member]			
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at fair value through other comprehensive income, 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	876.9	882.93	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Trade Receivables	Trade Receivables	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(27)**

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

Classes of financial assets [Axis]	Trade receivables [Member]			
Categories of financial assets [Axis]	Financial assets measured at fair value through other comprehensive income, category [Member]		Investments in equity instruments designated at fair value through other comprehensive income [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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(28)**

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class [Member]			
Categories of financial assets [Axis]	Financial assets, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class			na	na
Description of other financial assets at fair value class			na	na

Disclosure of financial assets [Table] **..(29)**

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

Classes of financial assets [Axis]	Other financial assets at amortised cost 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, classified as held for trading, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(30)**

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]		Financial assets at amortised cost, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(31)**

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through other comprehensive income, category [Member]		Financial assets measured at fair value through other comprehensive income, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(32)**

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class [Member]		Other financial assets at amortised cost class 1 [Member]	
Categories of financial assets [Axis]	Investments in equity instruments designated at fair value through other comprehensive income [Member]		Financial assets, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2019	31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na		
Description of other financial assets at fair value class	na	na		

Disclosure of financial assets [Table] **..(33)**

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(34)**

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, classified as held for trading, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(35)**

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at fair value through other comprehensive income, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(36)**

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
Categories of financial assets [Axis]	Financial assets measured at fair value through other comprehensive income, category [Member]		Investments in equity instruments designated at fair value through other comprehensive income [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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(37)**

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]			
Categories of financial assets [Axis]	Financial assets, 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	0	0	0	0
Financial assets, at fair value	0	0	0	75
Description of other financial assets at amortised cost class			na	na
Description of other financial assets at fair value class			Short term Investment in Equity instruments	Short term Investment in Equity instruments

Disclosure of financial assets [Table] **..(38)**

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]		Financial assets at fair value through profit or loss, classified as held for trading, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(39)**

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]		Financial assets at amortised cost, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(40)**

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through other comprehensive income, category [Member]		Financial assets measured at fair value through other comprehensive income, 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	0	0	0	0
Financial assets, at fair value	164.11	77.86	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	Investment in Equity Instruments	Investment in Equity Instruments	na	na

Disclosure of financial assets [Table] **..(41)**

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Trading securities [Member]	
Categories of financial assets [Axis]	Investments in equity instruments designated at fair value through other comprehensive income [Member]		Financial assets, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2019	31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na		
Description of other financial assets at fair value class	na	na		

Disclosure of financial assets [Table] **..(42)**

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

Classes of financial assets [Axis]	Trading securities [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(43)**

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

Classes of financial assets [Axis]	Trading securities [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, classified as held for trading, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(44)**

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

Classes of financial assets [Axis]	Trading securities [Member]			
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at fair value through other comprehensive income, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(45)**

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

Classes of financial assets [Axis]	Trading securities [Member]			
Categories of financial assets [Axis]	Financial assets measured at fair value through other comprehensive income, category [Member]		Investments in equity instruments designated at fair value through other comprehensive income [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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(46)**

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

Classes of financial assets [Axis]	Derivatives [Member]			
Categories of financial assets [Axis]	Financial assets, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class			na	na
Description of other financial assets at fair value class			na	na

Disclosure of financial assets [Table] **..(47)**

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

Classes of financial assets [Axis]	Derivatives [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, classified as held for trading, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(48)**

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

Classes of financial assets [Axis]	Derivatives [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]		Financial assets at amortised cost, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(49)**

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

Classes of financial assets [Axis]	Derivatives [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through other comprehensive income, category [Member]		Financial assets measured at fair value through other comprehensive income, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(50)**

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

Classes of financial assets [Axis]	Derivatives [Member]		Option contract [Member]	
Categories of financial assets [Axis]	Investments in equity instruments designated at fair value through other comprehensive income [Member]		Financial assets, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2019	31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na		
Description of other financial assets at fair value class	na	na		

Disclosure of financial assets [Table] **..(51)**

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

Classes of financial assets [Axis]	Option contract [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(52)**

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

Classes of financial assets [Axis]	Option contract [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, classified as held for trading, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(53)**

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

Classes of financial assets [Axis]	Option contract [Member]			
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at fair value through other comprehensive income, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(54)**

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

Classes of financial assets [Axis]	Option contract [Member]			
Categories of financial assets [Axis]	Financial assets measured at fair value through other comprehensive income, category [Member]		Investments in equity instruments designated at fair value through other comprehensive income [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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(55)**

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

Classes of financial assets [Axis]	Futures contract [Member]			
Categories of financial assets [Axis]	Financial assets, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class			na	na
Description of other financial assets at fair value class			na	na

Disclosure of financial assets [Table] **..(56)**

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

Classes of financial assets [Axis]	Futures contract [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, classified as held for trading, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(57)**

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

Classes of financial assets [Axis]	Futures contract [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]		Financial assets at amortised cost, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(58)**

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

Classes of financial assets [Axis]	Futures contract [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through other comprehensive income, category [Member]		Financial assets measured at fair value through other comprehensive income, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(59)**

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

Classes of financial assets [Axis]	Futures contract [Member]		Swap contract [Member]	
Categories of financial assets [Axis]	Investments in equity instruments designated at fair value through other comprehensive income [Member]		Financial assets, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2019	31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na		
Description of other financial assets at fair value class	na	na		

Disclosure of financial assets [Table] **..(60)**

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

Classes of financial assets [Axis]	Swap contract [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(61)**

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

Classes of financial assets [Axis]	Swap contract [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, classified as held for trading, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(62)**

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

Classes of financial assets [Axis]	Swap contract [Member]			
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at fair value through other comprehensive income, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(63)**

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

Classes of financial assets [Axis]	Swap contract [Member]			
Categories of financial assets [Axis]	Financial assets measured at fair value through other comprehensive income, category [Member]		Investments in equity instruments designated at fair value through other comprehensive income [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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(64)**

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

Classes of financial assets [Axis]	Currency swap contract [Member]			
Categories of financial assets [Axis]	Financial assets, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class			na	na
Description of other financial assets at fair value class			na	na

Disclosure of financial assets [Table] **..(65)**

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

Classes of financial assets [Axis]	Currency swap contract [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, classified as held for trading, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(66)**

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

Classes of financial assets [Axis]	Currency swap contract [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]		Financial assets at amortised cost, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(67)**

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

Classes of financial assets [Axis]	Currency swap contract [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through other comprehensive income, category [Member]		Financial assets measured at fair value through other comprehensive income, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(68)**

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

Classes of financial assets [Axis]	Currency swap contract [Member]		Interest rate swap contract [Member]	
Categories of financial assets [Axis]	Investments in equity instruments designated at fair value through other comprehensive income [Member]		Financial assets, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2019	31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na		
Description of other financial assets at fair value class	na	na		

Disclosure of financial assets [Table] **..(69)**

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

Classes of financial assets [Axis]	Interest rate swap contract [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(70)**

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

Classes of financial assets [Axis]	Interest rate swap contract [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, classified as held for trading, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(71)**

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

Classes of financial assets [Axis]	Interest rate swap contract [Member]			
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at fair value through other comprehensive income, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(72)**

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

Classes of financial assets [Axis]	Interest rate swap contract [Member]			
Categories of financial assets [Axis]	Financial assets measured at fair value through other comprehensive income, category [Member]		Investments in equity instruments designated at fair value through other comprehensive income [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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(73)**

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

Classes of financial assets [Axis]	Forward contract [Member]			
Categories of financial assets [Axis]	Financial assets, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class			na	na
Description of other financial assets at fair value class			na	na

Disclosure of financial assets [Table] **..(74)**

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

Classes of financial assets [Axis]	Forward contract [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, classified as held for trading, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(75)**

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

Classes of financial assets [Axis]	Forward contract [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]		Financial assets at amortised cost, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(76)**

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

Classes of financial assets [Axis]	Forward contract [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through other comprehensive income, category [Member]		Financial assets measured at fair value through other comprehensive income, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(77)**

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

Classes of financial assets [Axis]	Forward contract [Member]		Equity investments [Member]	
Categories of financial assets [Axis]	Investments in equity instruments designated at fair value through other comprehensive income [Member]		Financial assets, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2019	31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na		
Description of other financial assets at fair value class	na	na		

Disclosure of financial assets [Table] **..(78)**

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

Classes of financial assets [Axis]	Equity investments [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	75	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	Short term investment in equity instruments	Short term investment in equity instruments	na	na

Disclosure of financial assets [Table] **..(79)**

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

Classes of financial assets [Axis]	Equity investments [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, classified as held for trading, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(80)**

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

Classes of financial assets [Axis]	Equity investments [Member]			
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at fair value through other comprehensive income, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(81)**

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

Classes of financial assets [Axis]	Equity investments [Member]			
Categories of financial assets [Axis]	Financial assets measured at fair value through other comprehensive income, category [Member]		Investments in equity instruments designated at fair value through other comprehensive income [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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(82)**

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

Classes of financial assets [Axis]	Other financial assets at fair value class [Member]			
Categories of financial assets [Axis]	Financial assets, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class			na	na
Description of other financial assets at fair value class			na	na

Disclosure of financial assets [Table] **..(83)**

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

Classes of financial assets [Axis]	Other financial assets at fair value class [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]		Financial assets at fair value through profit or loss, classified as held for trading, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(84)**

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

Classes of financial assets [Axis]	Other financial assets at fair value class [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]		Financial assets at amortised cost, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(85)**

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

Classes of financial assets [Axis]	Other financial assets at fair value class [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through other comprehensive income, category [Member]		Financial assets measured at fair value through other comprehensive income, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(86)**

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

Classes of financial assets [Axis]	Other financial assets at fair value class [Member]		Other financial assets at fair value class 1 [Member]	
Categories of financial assets [Axis]	Investments in equity instruments designated at fair value through other comprehensive income [Member]		Financial assets, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2019	31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na		
Description of other financial assets at fair value class	na	na		

Disclosure of financial assets [Table] **..(87)**

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(88)**

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, classified as held for trading, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(89)**

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]			
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at fair value through other comprehensive income, 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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

Disclosure of financial assets [Table] **..(90)**

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]			
Categories of financial assets [Axis]	Financial assets measured at fair value through other comprehensive income, category [Member]		Investments in equity instruments designated at fair value through other comprehensive income [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	0	0	0	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	na	na	na	na
Description of other financial assets at fair value class	na	na	na	na

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

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

Types of interest rates [Axis]	Interest rate types [Member]	
	31/03/2019	31/03/2018
Disclosure of financial instruments by type of interest rate [Abstract]		
Disclosure of financial instruments by type of interest rate [Line items]		
Financial assets	1,076.9	882.93

Disclosure of provision matrix [Table] **..(1)**

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

Classes of financial instruments [Axis]	Financial instruments, class [Member]	
Past due status [Axis]	Past due status [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2019	31/03/2018
Disclosure of provision matrix [Abstract]		
Disclosure of provision matrix [Line items]		
Financial assets	1,076.9	882.93

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

	01/04/2018 to 31/03/2019	31/03/2018
Disclosure of financial instruments [TextBlock]	Textual information (75) [See below]	
Disclosure of financial assets [TextBlock]		
Disclosure of financial assets [Abstract]		
Financial assets	1,076.9	882.93
Financial assets, at fair value	0	0
Disclosure of financial liabilities [TextBlock]		
Disclosure of financial liabilities [Abstract]		
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Financial assets at end of period	1,076.9	882.93
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Financial assets	1,076.9	882.93
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Financial assets	1,076.9	882.93
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		
Financial assets	1,076.9	882.93

Textual information (75)

Disclosure of financial instruments [Text Block]

36 Financial Derivative Instruments Outstanding Derivative Contracts: Particulars Nature of position As at 31st March 2019 As at 31st March 2018 Contracts Amount Contracts Amount - Equity Stock Future LONG - - 19 136.86 - Equity Index Option LONG 135.00 10.70 64 8.83 - Equity Stock Option LONG - - 16 1.93 - Currency Future LONG - - 4 261.44 - Equity Index Future LONG 11.00 67.16 - - - Equity Stock Future SHORT - - 41 299.42 - Equity Index Option SHORT 3,363.00 18.15 261 31.57

[611300] Notes - Regulatory deferral accounts

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of regulatory deferral accounts [TextBlock]		
Total regulatory deferral account debit balances and related deferred tax assets	0	0
Total regulatory deferral account credit balances and related deferred tax liability	0	0
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss	0	0
Gains (losses) on net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss, net of tax	0	0
Reclassification adjustments on net movement in regulatory deferral account balances, net of 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 Lakhs of INR

Classification of non-current investments [Axis]	NCI1		NCI2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Non-current investments	69.67	57.57	2.5	0
Name of body corporate in whom investment has been made	VBC Ferro Alloys Ltd	VBC Ferro alloys Ltd	Nila Spaces Ltd	Nila Spaces Ltd
Number of shares of non-current investment made in body corporate	[shares] 1,55,172	[shares] 1,55,172	[shares] 1,00,000	[shares] 0

Details of non-current investments [Table] **..(2)**

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

Classification of non-current investments [Axis]	NCI3		NCI4	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Non-current investments	21.12	20.54	7.25	6.6
Name of body corporate in whom investment has been made	The Delhi Stock Exchange Association Ltd	The Delhi Stock Exchange Association Ltd	The Calcutta Stock Exchange Association Ltd	The Calcutta Stock Exchange Association Ltd
Number of shares of non-current investment made in body corporate	[shares] 80,000	[shares] 80,000	[shares] 250	[shares] 250

Details of non-current investments [Table] **..(3)**

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

Classification of non-current investments [Axis]	NCI5		NCI6	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Non-current investments	2.16	2.23	30.4	0
Name of body corporate in whom investment has been made	U.P. Stock and Capital Ltd	U.P. Stock and Capital Ltd	Midvalley Entertainment Ltd	Midvalley Entertainment Ltd
Number of shares of non-current investment made in body corporate	[shares] 1	[shares] 1	[shares] 2,00,000	[shares] 2,00,000

Details of non-current investments [Table] **..(4)**

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

Classification of non-current investments [Axis]	NCI7	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [Line items]		
Type of non-current investments	Investments in mutual funds	Investments in mutual funds
Class of non-current investments	Trade investments	Trade investments
Non-current investments	107.51	81.54
Name of body corporate in whom investment has been made	IIFL Special opportunities Fund	IIFL Special opportunities Fund
Number of shares of non-current investment made in body corporate	[shares] 9,30,259.06	[shares] 7,12,177.48

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (76) [See below]	Textual information (77) [See below]
Aggregate amount of quoted non-current investments	179.68	139.11
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	60.93	29.37
Aggregate provision for diminution in value of non-current investments	0	0

Textual information (76)

Disclosure of notes on non-current investments explanatory [Text Block]

The wholly-owned subsidiaries namely BLB Commodities Ltd (‘BCL’), BLB Global Business Ltd (‘BGBL’), Caprise Commodities Ltd (‘CCL’) and Sri Sharadamba Properties Ltd (‘SSPL’),have been amalgamated with the Parent Company as per the order passed by the hon'ble NCLT, Chandigarh Bench on 25th January, 2019 effective date is 01 April 2017. 1. During the year, the investment in 200,000 shares of Midvalley Entertainment Ltd. has been reclassified as unquoted and restated at its NAV worked out on the basis of the audited accounts of the said company as on 31-03-2018.. (Previously these shares were valued at ₹ 1/-) 2. The investment of 100,000 equity shares of Nila Spaces Ltd acquired upon amalgamation from a subsidiary company is pending to be transferred in the name of the Company

Textual information (77)

Disclosure of notes on non-current investments explanatory [Text Block]

The wholly-owned subsidiaries namely BLB Commodities Ltd (‘BCL’), BLB Global Business Ltd (‘BGBL’), Caprise Commodities Ltd (‘CCL’) and Sri Sharadamba Properties Ltd (‘SSPL’),have been amalgamated with the Parent Company as per the order passed by the hon'ble NCLT, Chandigarh Bench on 25th January, 2019 effective date is 01 April 2017. 1. During the year, the investment in 200,000 shares of Midvalley Entertainment Ltd. has been reclassified as unquoted and restated at its NAV worked out on the basis of the audited accounts of the said company as on 31-03-2018.. (Previously these shares were valued at ₹ 1/-)2. The investment of 100,000 equity shares of Nila Spaces Ltd acquired upon amalgamation from a subsidiary company is pending to be transferred in the name of the Company

[400500] Notes - Current investments

Details of current investments [Table] **..(1)**

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

Classification of current investments [Axis]	CI1		CI2	
	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
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Current investments	0	105.96	0	75.91
Basis of valuation of current investments	at fair value through profit or loss	at fair value through profit or loss	unquoted	unquoted
Name of body corporate in whom investment has been made	Indian Oil Corporation Ltd	Indian Oil Corporation Ltd	Tata Mutual Fund Direct Plan-Growth	Tata Mutual Fund Direct Plan- Growth
Number of shares of current investment made in body corporate	[shares] 0	[shares] 60,000	[shares] 0	[shares] 2,742.71

Details of current investments [Table] **..(2)**

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

Classification of current investments [Axis]	CI3		CI4	
	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
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Current investments	0	75.17	0	27.3
Basis of valuation of current investments	unquoted	unquoted	unquoted	unquoted
Name of body corporate in whom investment has been made	Invesco India Liquid Fund- Direct Plan Growth	Invesco India Liquid Fund- Direct Plan Growth	L & T Liquid Fund Direct Plan-Growth	L & T Liquid Fund Direct Plan- Growth
Number of shares of current investment made in body corporate	[shares] 0	[shares] 3,139.87	[shares] 0	[shares] 1,146.48

Details of current investments [Table] **..(3)**

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

Classification of current investments [Axis]	CI5	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Current investments [Abstract]		
Disclosure of details of current investments [Abstract]		
Details of current investments [Line items]		
Type of current investments	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments
Current investments	0	312.11
Basis of valuation of current investments	unquoted	unquoted
Name of body corporate in whom investment has been made	L & T Liquid Fund Direct Plan- Growth	L & T Liquid Fund Direct Plan- Growth
Number of shares of current investment made in body corporate	[shares] 0	[shares] 13,133.59

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

	31/03/2019	31/03/2018
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	596.45
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 Lakhs of INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-56.6	8,198
Net cash flows from (used in) operating activities	-56.6	8,198
Net cash flows from (used in) investing activities, continuing operations	-296.44	-900.2
Net cash flows from (used in) investing activities	-296.44	-900.2
Net cash flows from (used in) financing activities, continuing operations	5	-7,014.34
Net cash flows from (used in) financing activities	5	-7,014.34

[400100] Notes - Equity share capital

Disclosure of shareholding more than five per cent in company [Table] **..(1)**

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder			Brij Rattan Bagri	Brij Rattan Bagri
Permanent account number of shareholder			AFQPB7963N	AFQPB7963N
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 3,23,09,490	[shares] 3,23,09,490
Percentage of shareholding in company			61.12%	61.12%

Disclosure of shareholding more than five per cent in company [Table] **..(2)**

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 2 [Member]		Shareholder 3 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Type of share	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	Malati Bagri	Malati Bagri	ACN FINANCIAL SERVICES LIMITED	ACN FINANCIAL SERVICES LIMITED
CIN of shareholder			U74899DL1994PLC063931	U74899DL1994PLC063931
Permanent account number of shareholder	AAFPB7585A	AAFPB7585A		
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 30,68,200	[shares] 30,68,200	[shares] 1,03,40,389	[shares] 56,40,684
Percentage of shareholding in company	5.80%	5.80%	19.56%	10.67%

Disclosure of shareholding more than five per cent in company [Table] **..(3)**

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]		Equity shares 2 [Member]	
Name of shareholder [Axis]	Shareholder 4 [Member]		Name of shareholder [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Type of share	Equity	Equity	Preference	Preference
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	Preference	Preference
Name of shareholder	GOODSKILL SECURITIES AND SERVICES LIMITED	GOODSKILL SECURITIES AND SERVICES LIMITED		
CIN of shareholder	U74899DL1990PLC040437	U74899DL1990PLC040437		
Country of incorporation or residence of shareholder	INDIA	INDIA		
Number of shares held in company	[shares] 0	[shares] 50,10,792		
Percentage of shareholding in company	0.00%	9.48%		

Disclosure of classes of equity share capital [Table] **..(1)**

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity
Number of shares authorised	[shares] 26,55,00,000	[shares] 7,55,00,000		[shares] 26,50,00,000
Value of shares authorised	3,150	1,250		2,650
Number of shares issued	[shares] 5,28,65,000	[shares] 5,28,65,000		[shares] 5,28,65,000
Value of shares issued	528.65	528.65		528.65
Number of shares subscribed and fully paid	[shares] 5,28,65,000	[shares] 5,28,65,000		[shares] 5,28,65,000
Value of shares subscribed and fully paid	528.65	528.65		528.65
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] 5,28,65,000	[shares] 5,28,65,000		[shares] 5,28,65,000
Total value of shares subscribed	528.65	528.65		528.65
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 5,28,65,000	[shares] 5,28,65,000		[shares] 5,28,65,000
Value of shares called	528.65	528.65		528.65
Value of shares paid-up	528.65	528.65		528.65
Par value per share				[INR/shares] 1
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued 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] 5,28,65,000	[shares] 5,28,65,000	[shares] 5,28,65,000	[shares] 5,28,65,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Total aggregate amount of increase 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	528.65	528.65	528.65	528.65
Rights preferences and restrictions attaching to class of share capital				The Company has issued only one class of Equity Shares having a par value of Re. 1/-. Each holder of Equity Shares is entitled to one vote per share.
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0		[shares] 0
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]				

Application money received for allotment of securities and due for refund, principal	0	0		0
Application money received for allotment of securities and due for refund, interest accrued	0	0		0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Number of shares proposed to be issued	[shares] 0	[shares] 0		
Share premium for shares to be allotted	0	0		
Type of share				Equity

Disclosure of classes of equity share capital [Table] **..(2)**

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]		Equity shares 2 [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share	Equity		Preference	Preference
Number of shares authorised	[shares] 7,50,00,000		[shares] 5,00,000	[shares] 5,00,000
Value of shares authorised	750		500	500
Number of shares issued	[shares] 5,28,65,000		[shares] 0	[shares] 0
Value of shares issued	528.65		0	0
Number of shares subscribed and fully paid	[shares] 5,28,65,000		[shares] 0	[shares] 0
Value of shares subscribed and fully paid	528.65		0	0
Number of shares subscribed but not fully paid	[shares] 0		[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0		0	0
Total number of shares subscribed	[shares] 5,28,65,000		[shares] 0	[shares] 0
Total value of shares subscribed	528.65		0	0
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 5,28,65,000		[shares] 0	[shares] 0
Value of shares called	528.65		0	0
Value of shares paid-up	528.65		0	0
Par value per share	[INR/shares] 1		[INR/shares] 100	[INR/shares] 100
Amount per share called in case shares not fully called	[INR/shares] 0		[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0		[shares] 0	[shares] 0
Total aggregate number of shares issued 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] 5,28,65,000	[shares] 5,28,65,000	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Total aggregate amount of increase 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	528.65	528.65	0	0
Rights preferences and restrictions attaching to class of share capital	The Company has issued only one class of Equity Shares having a par value of Re. 1/-. Each holder of Equity Shares is entitled to one vote per share.			
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0		[shares] 0	[shares] 0
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]				
Application money received for allotment of securities and due for refund, principal	0		0	0

Application money received for allotment of securities and due for refund, interest accrued	0		0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0
Type of share	Equity		Preference	Preference

Disclosure of classes of equity share capital [Table] **..(3)**

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

Classes of equity share capital [Axis]	Equity shares 2 [Member]
	31/03/2017
Disclosure of classes of equity share capital [Abstract]	
Disclosure of classes of equity share capital [Line items]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 0
Reconciliation of value of shares outstanding [Abstract]	
Equity share capital at end of period	0

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	[pure] 0	[pure] 0
Nature of security on private placement of equity share	0	0
Number of shareholders of company	[pure] 0	[pure] 0
Number of allottees in case of preferential allotment	[pure] 0	[pure] 0
Whether reduction in capital done during year	No	No
Amount of reduction in capital during year	0	0
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 Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Loans and advances from related parties [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,265	1,260	1,265	1,260

Classification of borrowings [Table] **..(2)**

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of borrowings [Axis]	Loans and advances from directors [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	
	31/03/2019	31/03/2018
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	1,265	1,260

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

	01/04/2018 to 31/03/2019
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (78) [See below]

Textual information (78)

Disclosure of notes on borrowings explanatory [Text Block]

Borrowings are removed from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognized in profit or loss as other gains/(losses). Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period. Where there is a breach of a material provision of a long-term loan arrangement on or before the end of the reporting period with the effect that the liability becomes payable on demand on the reporting date, the entity does not classify the liability as current, if the lender agreed, after the reporting period and before the approval of the financial statements for issue, not to demand payment as a consequence of the breach.

[612700] Notes - Income taxes

Disclosure of temporary difference, unused tax losses and unused tax credits [Table] **..(1)**

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary difference, unused tax losses and unused tax credits [Member]			Temporary differences [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Deferred tax relating to items credited (charged) directly to equity	-20.24	20.25		-20.24
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	299.75	430.98		299.75
Net deferred tax liability (assets)	-299.75	-430.98	-151.9	-299.75
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	151.47	-80.05		151.47
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	151.47	-80.05		151.47
Deferred tax relating to items credited (charged) directly to equity	-20.24	20.25		-20.24
Increase (decrease) through business combinations, deferred tax liability (assets)	0	-219.28		0
Total increase (decrease) in deferred tax liability (assets)	131.23	-279.08		131.23
Deferred tax liability (assets) at end of period	-299.75	-430.98	-151.9	-299.75
Description of other temporary differences				Property, Plant & Equipment, Brought Forward Losses, Unabsorbed depreciation, Disallownaces, Employees Benefits

Disclosure of temporary difference, unused tax losses and unused tax credits [Table] **..(2)**

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]		Other temporary differences [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Deferred tax relating to items credited (charged) directly to equity	20.25		-20.24	20.25
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	430.98		299.75	430.98
Net deferred tax liability (assets)	-430.98	-151.9	-299.75	-430.98
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-80.05		151.47	-80.05
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-80.05		151.47	-80.05
Deferred tax relating to items credited (charged) directly to equity	20.25		-20.24	20.25
Increase (decrease) through business combinations, deferred tax liability (assets)	-219.28		0	-219.28
Total increase (decrease) in deferred tax liability (assets)	-279.08		131.23	-279.08
Deferred tax liability (assets) at end of period	-430.98	-151.9	-299.75	-430.98
Description of other temporary differences	Property, Plant & Equipment, Brought Forward Losses, Unabsorbed depreciation, Disallownaces, Employees Benefits		Property, Plant & Equipment, Brought Forward Losses, Unabsorbed depreciation, Disallownaces, Employees Benefits	Property, Plant & Equipment, Brought Forward Losses, Unabsorbed depreciation, Disallownaces, Employees Benefits

Disclosure of temporary difference, unused tax losses and unused tax credits [Table] **..(3)**

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member]	Other temporary differences 1 [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Deferred tax relating to items credited (charged) directly to equity		-20.24	20.25	
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		299.75	430.98	
Net deferred tax liability (assets)	-151.9	-299.75	-430.98	-151.9
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		151.47	-80.05	
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss		151.47	-80.05	
Deferred tax relating to items credited (charged) directly to equity		-20.24	20.25	
Increase (decrease) through business combinations, deferred tax liability (assets)		0	-219.28	
Total increase (decrease) in deferred tax liability (assets)		131.23	-279.08	
Deferred tax liability (assets) at end of period	-151.9	-299.75	-430.98	-151.9
Description of other temporary differences		Property, Plant & Equipment, Brought Forward Losses, Unabsorbed depreciation, Disallownaces, Employees Benefits	Property, Plant & Equipment, Brought Forward Losses, Unabsorbed depreciation, Disallownaces, Employees Benefits	

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of income tax [TextBlock]	Textual information (79) [See below]		
Major components of tax expense (income) [Abstract]			
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]			
Current tax expense (income)	0	14.99	
Adjustments for current tax of prior periods	-14.83	0.91	
Total current tax expense (income) and adjustments for current tax of prior periods	-14.83	15.9	
Deferred tax expense (income) relating to origination and reversal of temporary differences	0	0	
Deferred tax expense (income) relating to tax rate changes or imposition of new taxes	0	0	
Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce current tax expense	0	0	
Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce deferred tax expense	0	0	
Deferred tax expense arising from write-down or reversal of write-down of deferred tax Assets	0	0	
Tax expense (income) relating to changes in accounting policies and errors included in profit or loss	0	0	
Adjustments for deferred tax of prior periods	0	0	
Other components of deferred tax expense (income)	133.95	-61.21	
Total tax expense (income)	119.12	-45.31	
Current and deferred tax relating to items charged or credited directly to equity [Abstract]			
Deferred tax relating to items credited (charged) directly to equity	-20.24	20.25	
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	299.75	430.98	
Net deferred tax liability (assets)	-299.75	-430.98	-151.9
Deferred tax expense (income) [Abstract]			
Deferred tax expense (income) recognised in profit or loss	151.47	-80.05	
Reconciliation of changes in deferred tax liability (assets) [Abstract]			
Changes in deferred tax liability (assets) [Abstract]			
Deferred tax expense (income) recognised in profit or loss	151.47	-80.05	
Deferred tax relating to items credited (charged) directly to equity	-20.24	20.25	
Increase (decrease) through business combinations, deferred tax liability (assets)	0	-219.28	
Total increase (decrease) in deferred tax liability (assets)	131.23	-279.08	
Deferred tax liability (assets) at end of period	-299.75	-430.98	-151.9
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]			
Accounting profit	0	0	
Tax expense (income) at applicable tax rate	119.12	-45.31	
Tax effect of revenues exempt from taxation	0	0	
Tax effect of expense not deductible in determining taxable profit (tax loss)	0	0	
Tax effect of impairment of goodwill	0	0	
Tax effect of tax losses	0	0	
Tax effect of foreign tax rates	0	0	
Tax effect from change in tax rate	0	0	
Other tax effects for reconciliation between accounting profit and tax expense (income)	0	0	
Total tax expense (income)	119.12	-45.31	
Reconciliation of average effective tax rate and applicable tax rate [Abstract]			
Accounting profit	0	0	

Textual information (79)

Disclosure of income tax [Text Block]

29 Income Tax Expense This note provides an analysis of the Company’s income tax expense, shows amounts that are recognised directly in equity and how the tax expense is affected by non-assessable and non-deductible items. Particulars As at 31st March 2019 As at 31st March 2018 Current Tax Current Tax on Profits for the year - 14.99 Adjustments for Current Tax of prior periods (14.83) 0.91 Reversal of Tax Adjusted upon Amalgamation Total Current Tax Expense (14.83) 15.90 Deferred tax Increase / (Decrease) in Deferred Tax Asset/Liabilities 133.95 (61.21) Total Deferred Tax Expense / (benefit) 133.95 (61.21) Income tax expense 119.12 (45.31) Reconciliation of tax expense:- Particulars As at 31st March 2019 As at 31st March 2018 Loss before Income Taxes (286.83) (565.26) Tax at the Indian tax rate of 33.38% (2017-2018: 33.06%) (95.74) (186.87) Tax effect of amounts which are deductible in calculating taxable income 29.64 (264.13) Tax effect of amounts which are not deductible in calculating taxable income (18.14) 148.30 Business loss c/f to next year 19.57 302.70 Speculative Business loss c/f to next year 64.67 - Excess provision of Current Tax for the year - 14.99 Adjustments for tax of prior periods (14.83) 0.91 Income Tax Expense (14.83) 15.90

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No
Description of accounting policy for government grants [TextBlock]	NA	

[401100] Notes - Subclassification and notes on liabilities and assets

Classification of inventories [Table] **..(1)**

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

Classification of inventories [Axis]	Company inventories [Member]		Stock-in-trade [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	115.68	1,802.19	115.68	1,802.19
Goods in transit	0	0	0	0
Mode of valuation	Valued at lower of aggregate cost or aggregate market price/ aggregate net asset value in case of quoted, as per the provisions of ICDS	Valued at lower of aggregate cost or aggregate market price/ aggregate net asset value in case of quoted, as per the provisions of ICDS	Valued at lower of aggregate cost or aggregate market price/ aggregate net asset value in case of quoted, as per the provisions of ICDS	Valued at lower of aggregate cost or aggregate market price/ aggregate net asset value in case of quoted, as per the provisions of ICDS

Other current financial liabilities, others [Table] **..(1)**

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

Other current financial liabilities, others [Axis]	OCFLO1		OCFLO2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	3.48	5.05	14.03	0
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Unpaid Dividends	Unpaid Dividends	Premium on open contracts of options	Premium on open contracts of options
Other current financial liabilities, others	3.48	5.05	14.03	0

Other current financial liabilities, others [Table] **..(2)**

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

Other current financial liabilities, others [Axis]	OCFLO3	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	26.81	31.87
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Statutory Taxes and Dues	Statutory Taxes and Dues
Other current financial liabilities, others	26.81	31.87

Other non-current financial assets, others [Table] **..(1)**

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

Classification of other non-current financial assets others [Axis]	ONFAO1		ONFAO2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	(A) 22.81	93.46	174.31	201.04
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Fixed Deposits with Banks	Fixed Deposits with Banks	Security Deposits	Security Deposits
Other non-current financial assets, others	(A) 22.81	93.46	174.31	201.04

Footnotes

(A) The entire non-current and current fixed deposits with banks are restricted deposits and held either as security deposits with other parties or held as margin money for borrowings. (i) Rs. 1,362.50 lacs (2018: 110.00 lacs) with various Stock Exchanges towards Capital adequacy deposits / margins. (ii) Rs. 1,908.11 lacs (2018: 515.61 lacs) with Banks against various facilities provided by them. (iii) Rs. 9.46 lacs (2018: 8.56 lacs) with various VAT Departments, Mandi Samitis etc. towards security deposits.

Details of advances [Table] **..(1)**

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances [Member]		Capital advances [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [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 advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	0	0	0	0
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Other current assets others [Table] **..(1)**

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

Other current assets others [Axis]	OCAO1		OCAO2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	0	1,462.74	0.62	1.22
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Advance to suppliers	Advance to suppliers	Advance to Employees	Advance to Employees
Other current assets, others	0	1,462.74	0.62	1.22

Other current assets others [Table] **..(2)**

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

Other current assets others [Axis]	OCAO3		OCAO4	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	3.68	4.28	56.43	49.53
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Advance to Others	Advance to Others	Input taxes recoverable	Input taxes recoverable
Other current assets, others	3.68	4.28	56.43	49.53

Other current assets others [Table] **..(3)**

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

Other current assets others [Axis]	OCAO5		OCAO6	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	1.09	0	24.88	10.65
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Insurance Claim Receivables	Insurance Claim Receivables	Prepayments	Prepayments
Other current assets, others	1.09	0	24.88	10.65

Details of loans [Table] **..(1)**

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of loans [Axis]	Loans [Member]		Other loans [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [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]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	200	0	200	0
Allowance for bad and doubtful loans	0	0	0	0
Total loans	200	0	200	0
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Loans due by others	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table] **..(2)**

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of loans [Axis]	Intercorporate deposits [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Loans notes [Abstract]		
Disclosure of loans [Abstract]		
Details of loans [Line items]		
Loans , gross	200	0
Allowance for bad and doubtful loans	0	0
Total loans	200	0
Details of loans due by directors, other officers or others [Abstract]		
Loans due by directors	0	0
Loans due by other officers	0	0
Loans due by others	0	0
Total loans due by directors, other officers or others	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]		
Loans due by firms in which any director is partner	0	0
Loans due by private companies in which any director is director	0	0
Loans due by private companies in which any director is member	0	0
Total loans due by firms or companies in which any director is partner or director	0	0

Other non-current assets, others [Table] **..(1)**

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

Other non-current assets, others [Axis]	ONAO1		ONAO2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	(A) 2,651.87	1,212.62	52.93	22.42
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Capital Advances	Capital Advances	Income Tax Assets (Net)	Income Tax Assets (Net)
Other non-current assets, others	(A) 2,651.87	1,212.62	52.93	22.42

Footnotes

(A) Additional Information- The amalgamated subsidiary - BLB Commodities Ltd.(BCL) made a total advance of Rs. 1382 Lacs to M/s Avinash Bhosale Group (ABIL), Pune during the period 2013-2017 towards booking of a flat at Pune. The company at the time of adoption of Ind AS restated the said advance at its fair market value at Rs. 1213 Lacs during the financial year 2017-18. The said property was ready for possession and registration, however, BCL observed violation of certain provisions of Maharashtra Ownership Flats (Regulation of the Promotion of Construction, Sale, Management and Transfer) Act, 1963 (MOFA). Accordingly BCL filed a case with National Consumer Disputes Redressal Commission, New Delhi against ABIL during the FY 2016-17 for refund of money and the management is confident of the recovery of the said entire advance.

Disclosure of breakup of provisions [Table] **..(1)**

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision other employee related liabilities	0	0	0	0
Total provisions for employee benefits	0	0	0	0
Provision for corporate tax [Abstract]				
Provision for corporate dividend tax	0	0	0	0
Total provision for corporate tax	0	0	0	0
CSR expenditure provision	0	0	0	0
Other provisions	0	0	0	0
Total provisions	0	0	0	0

Other current liabilities, others [Table] **..(1)**

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

Other current liabilities, others [Axis]	OCLO1		OCLO2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	0	100	5.35	0.9
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Advance received against Sale of Capital Goods	Advance received against Sale of Capital Goods	Employee Benefit Obligations	Employee Benefit Obligations
Other current liabilities, others	0	100	5.35	0.9

Subclassification of trade receivables [Table] **..(1)**

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of assets based on security [Axis]	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	(A) 876.9	882.93
Allowance for bad and doubtful debts	0	0
Total trade receivables	876.9	882.93
Details of trade receivables due by directors, other officers or others [Abstract]		
Trade receivables due by directors	0	0
Trade receivables due by other officers	0	0
Trade receivables due by others	0	0
Total trade receivables due by directors, other officers or others	0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]		
Trade receivables due by firms in which any director is partner	0	0
Trade receivables due by private companies in which any director is director	0	0
Trade receivables due by private companies in which any director is member	0	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0

Footnotes

(A) *Additional Information - .876.90 Lacs given to The Calcutta Stock Exchange Association Limited to tide over the payment crisis, which erupted in March 2001. A Suit for Recovery lodged by the Company with Hon'ble Delhi High Court is pending for adjudication The management is confident of recovery thereof (Previous year: 876.90 Lacs).

Other current financial assets others [Table] **..(1)**

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

Other current financial assets others [Axis]	OCFAO1		OCFAO2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	3,257.26	540.71	35.51	10.56
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Fixed Deposits with Banks	Fixed Deposits with Banks	Accrued Interest on deposits with Banks & Others	Accrued Interest on deposits with Banks & Others
Other current financial assets others	3,257.26	540.71	35.51	10.56

Other current financial assets others [Table] **..(2)**

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

Other current financial assets others [Axis]	OCFAO3	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	0	0.54
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Short-term Forward Exchange Contracts	Short-term Forward Exchange Contracts
Other current financial assets others	0	0.54

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Dividend receivable, subsidiaries	0	0
Dividend receivable, others	0	0
Total dividend receivable	0	0
Derivative assets	0	0
Interest income accrued	0	0
Total other non-current financial assets	197.12	294.5
Advances, non-current	0	0
Total other non-current assets	2,704.8	1,235.04
Description of accounting policy for measuring inventories [TextBlock]	Textual information (80) [See below]	
Inventories, at net realisable value	115.68	1,802.19
Inventory write-down	0	0
Reversal of inventory write-down	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other deposits with banks	0	0
Deposit repayment reserve account with banks	0	0
Other balances with banks	80.68	426.52
Total balance with banks	80.68	426.52
Cheques, drafts on hand	0	0
Cash on hand	63.99	66.19
Total cash and cash equivalents	144.67	492.71
Bank balance other than cash and cash equivalents	(A) 32.89	14.96
Total cash and bank balances	177.56	507.67
Balances held with banks to extent held as margin money	0	0
Balances held with banks to extent held as security against borrowings	0	0
Balances held with banks to extent held as guarantees	0	0
Balances held with banks to extent held against other commitments	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Derivative financial instruments	0	0
Unbilled revenue	0	0
Security deposits	0	0
Total other current financial assets	3,292.77	551.81
Advances, current	0	0
Total other current assets	86.7	1,528.42
Security deposits refundable, Non-current	0	0
Public deposit payable, Non-current	0	0
Derivative liabilities, Non-current	0	0
Total other non-current financial liabilities	0	0
Nature of other provisions	NA	NA
Advances received	0	0
Total other non-current liabilities	0	0
Current maturities of long-term debt	0	0
Current maturities of finance lease obligations	0	0
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Retention money payable	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Derivative liabilities	0	0
Total other current financial liabilities	44.32	36.92
Revenue received in advance	0	0
Advance received against contracts	0	0
Advance received from customers	0	0
Other advance received	0	0

Total other advance	0	0
Security deposits refundable, current	0	0
Customer deposits refundable, current	0	0
Other deposits refundable, current	0	0
Total deposits refundable current	0	0
Withholding taxes payable	0	0
Service tax payable	0	0
VAT payable	0	0
Excise duty payable	0	0
Taxes payable sales tax	0	0
Taxes payable other tax	0	0
Accrued expenses payable	0	0
Gross amount due to customers for contract work, current	0	0
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0	0
Bills payable acceptances	0	0
Contribution to provident fund scheme	0	0
Proposed equity interim dividend	0	0
Proposed equity final dividend	0	0
Proposed equity special dividend	0	0
Total proposed equity dividend	0	0
Proposed preference interim dividend	0	0
Proposed preference final dividend	0	0
Proposed preference special dividend	0	0
Total proposed preference dividend	0	0
Total proposed dividend	0	0
Total other current liabilities	5.35	100.9

Footnotes

(A) Earmarked Balances represent unclaimed dividend for earlier periods. 25 lacs (2018: 7.50 lacs) with various Stock Exchanges towards Capital adequacy deposits/margins. 3.90 lacs (2018: 1.01) with Banks against various facilities provided by them. 0.50 lacs (2018: 1.40) with various VAT departments/ Mandi Samities

Textual information (80)

Description of accounting policy for measuring inventories [Text Block]

The shares and securities acquired with the intention of trading are considered as Stock in trade and disclosed as Current Assets. The stock in trade of securities is valued at lower of aggregate cost or aggregate market price / aggregate net asset value in case of unquoted, as per the provisions of ICDS. The cost is determined on First In First Out (FIFO) basis. The Units of open-ended Mutual Fund Schemes are valued at lower of the cost or closing NAV, the cost is determined on First In First Out (FIFO) basis

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	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	(A) 1,462.04	(B) 312.67	
Guarantees	4,000	959.66	
Other money for which company is contingently liable	0	0	
Total contingent liabilities	5,462.04	1,272.33	
Classification of commitments [Abstract]			
Estimated amount of contracts remaining to be executed on capital account and not provided for	0	0	
Uncalled liability on shares and other investments partly paid	0	0	
Other commitments	3,560.75	0	
Total commitments	3,560.75	0	
Nature of other commitments	Contractual Commitments	Contractual Commitments	
Total contingent liabilities and commitments	9,022.79	1,272.33	
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 dividends proposed to be distributed to preference shareholders	0	0	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Arrears of fixed cumulative dividends on preference shares	0	0	
Percentage of proposed dividend	0.00%	0.00%	
Details of outstanding unutilised amounts received in respect of issue of securities for specific purpose [Abstract]			
Amount of unutilised amounts invested	0	0	
Details of disclosure regarding companies limited by guarantee [Abstract]			
Amount each member undertakes to contribute as per memorandum of association in case of companies limited by guarantee having share capital	0	0	
Amount each member undertakes to contribute as per memorandum of association in case of companies limited by guarantee not having share capital	0	0	
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]			
Number of shareholders promoters	[pure] 4	[pure] 4	
Number of shareholders public	[pure] 3,767	[pure] 3,628	
Total number of shareholders promoters and public	[pure] 3,771	[pure] 3,632	
Details of provision made by nidhi companies [Abstract]			
Amount of provisions to be made on account of income reversal and non-performing assets remaining unrealised	0	0	
Cumulative amount provided till previous year	0	0	
Amount provided in current year	0	0	
Balance amount to be provided	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	[pure] 0	[pure] 0	
Deductions in equity share warrants during period	[pure] 0	[pure] 0	
Total changes in equity share warrants during period	[pure] 0	[pure] 0	
Equity share warrants at end of period	[pure] 0	[pure] 0	[pure] 0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	[pure] 0	[pure] 0	
Equity share warrants for others	[pure] 0	[pure] 0	
Total equity share warrants	[pure] 0	[pure] 0	[pure] 0
Details of share application money received and paid [Abstract]			
Share application money received during year	0	0	
Share application money paid during year	0	0	
Amount of share application money received back during year	0	0	
Amount of share application money repaid returned back during year	0	0	
Number of person share application money paid during year	[pure] 0	[pure] 0	
Number of person share application money received during year	[pure] 0	[pure] 0	
Number of person share application money paid as at end of year	[pure] 0	[pure] 0	
Number of person share application money received as at end of year	[pure] 0	[pure] 0	
Share application money received and due for refund	0	0	
Details on sweat equity shares [Abstract]			
Amount of sweat equity shares issued	0	0	
Details regarding cost records and cost audit[Abstract]			
Details regarding cost records [Abstract]			
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No	
Details regarding cost audit [Abstract]			
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No	
Net worth of company	8,574.65	8,947.79	
Details of unclaimed liabilities [Abstract]			
Unclaimed share application refund money	0	0	
Unclaimed matured debentures	0	0	
Unclaimed matured deposits	0	0	
Interest unclaimed amount	0	0	
Financial parameters balance sheet items [Abstract]			
Investment in subsidiary companies	0	0	
Investment in government companies	0	0	
Amount due for transfer to investor education and protection fund (IEPF)	1.73	1.59	
Gross value of transactions with related parties	155.34	1,511.35	
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0	
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0	
Number of warrants converted into debentures during period	[pure] 0	[pure] 0	
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0	
Number of warrants issued during period (INR)	[pure] 0	[pure] 0	
Number of shareholders to whom shares are allotted under private placement during period	[pure] 0	[pure] 0	

Footnotes

(A) 1. Reliefs granted by various appellate authorities but not accepted by the income tax authorities for various years involving income tax liabilities - 0.00, 2. Stamp duty levied by State Govt. of Delhi - 108.98, 3. Service Tax payable - 153.06, 4. Case filed by M/s. Balcorp Ltd, Canada against amalgamated subsidiary- BCL- 1200.00

(B) 1. Reliefs granted by various appellate authorities but not accepted by the income tax authorities for various years involving income tax liabilities - 50.63, 2. Stamp duty levied by State Govt. of Delhi - 108.98, 3. Service Tax payable - 153.06,

[611800] Notes - Revenue

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

	01/04/2018 to 31/03/2019
Disclosure of revenue [TextBlock]	Textual information (81) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (82) [See below]

Textual information (81)

Disclosure of revenue [Text Block]

Revenue Recognition Sale of Shares & Securities Revenue from sales is recognized at the completion of each settlement of the capital market segment of the Stock Exchange.In respect of non-delivery based transactions in capital market segment, the profit/loss is accounted for at the end of each settlement.Revenue from derivative market segment:- - in respect of settled contracts the difference between the transaction price and settlement price is recognized in the Statement of Profit and Loss; and - in respect of open interests as on the balance sheet date, the derivatives are valued at fair value, and the difference between the fair value and the transaction price, is recognized in the Statement of Profit and Loss.Income from Dividend is recognized when the right to receive payment is established. Sale of Goods by amalgamated subsidiaries Revenue is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of returns and discounts to customers. Revenue from the sale of goods includes excise and other duties which the Company pays as a principal but excludes amounts collected on behalf of third parties, such as GST, VAT, etc.Revenue from services is recognised in the periods in which the services are rendered. Advances received for products are reported as deposits until all conditions for revenue recognition are met. Other Income Gain on Sale of Investment is recorded on transfer of title from the Company and is determined as the difference between the sale price and carrying value of the investment.The revenue from Interest & Other Income is recognized on accrual basis as part of Other Income in the Statement of Profit and Loss.

Textual information (82)

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

Revenue Recognition Sale of Shares & Securities Revenue from sales is recognized at the completion of each settlement of the capital market segment of the Stock Exchange.In respect of non-delivery based transactions in capital market segment, the profit/loss is accounted for at the end of each settlement.Revenue from derivative market segment:- - in respect of settled contracts the difference between the transaction price and settlement price is recognized in the Statement of Profit and Loss; and BLB LIMITED - in respect of open interests as on the balance sheet date, the derivatives are valued at fair value, and the difference between the fair value and the transaction price, is recognized in the Statement of Profit and Loss.Income from Dividend is recognized when the right to receive payment is established. Sale of Goods by amalgamated subsidiaries Revenue is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of returns and discounts to customers. Revenue from the sale of goods includes excise and other duties which the Company pays as a principal but excludes amounts collected on behalf of third parties, such as GST, VAT, etc.Revenue from services is recognised in the periods in which the services are rendered. Advances received for products are reported as deposits until all conditions for revenue recognition are met. Other Income Gain on Sale of Investment is recorded on transfer of title from the Company and is determined as the difference between the sale price and carrying value of the investment.The revenue from Interest & Other Income is recognized on accrual basis as part of Other Income in the Statement of Profit and Loss.

[612400] Notes - Service concession arrangements

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangments	No	No

[612000] Notes - Construction contracts

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No
Gross amount due from customers for contract work as Assets	0	0
Gross amount due to customers for contract work as liability	0	0
Progress billings	0	0

[612600] Notes - Employee benefits

Disclosure of net defined benefit liability (assets) [Table] **..(1)**

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]		
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]		
Defined benefit plans categories [Axis]	DBPC1		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of net defined benefit liability (assets) [Abstract]			
Disclosure of net defined benefit liability (assets) [Line items]			
Description of type of plan	Gratuity	Gratuity	
Changes in net defined benefit liability (assets) [Abstract]			
Current service cost, net defined benefit liability (assets)	2.02	1.72	
Interest expense (income), net defined benefit liability (assets)	1.83	1.48	
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]			
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	0	-3.5	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	0	-3.5	
Past service cost and gains (losses) arising from settlements, net defined benefit liability (assets) [Abstract]			
Past service cost, net defined benefit liability (assets)	0	0	
Net past service cost and gains (losses) arising from settlements, net defined benefit liability (assets)	0	0	
Increase (decrease) through changes in foreign exchange rates, net defined benefit liability (assets)	0	0	
Contributions to plan, net defined benefit liability (assets) [Abstract]			
Contributions to plan by plan participants, net defined benefit liability (assets)	0	0	
Total contributions to plan, net defined benefit liability (assets)	0	0	
Payments from plan, net defined benefit liability (assets)	10.36	3.45	
Increase (decrease) through other changes, net defined benefit liability (assets)	11.62	1.25	
Total increase (decrease) in net defined benefit liability (assets)	5.11	4.5	
Net defined benefit liability (assets) at end of period	28.73	23.62	19.12

Disclosure of defined benefit plans [Table] **..(1)**

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
Defined benefit plans categories [Axis]	DBPC1		DBPC2	
	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 defined benefit plans [Abstract]				
Disclosure of defined benefit plans [Line items]				
Description of type of plan	Gratuity	Gratuity	Bonus	Bonus
Description of nature of benefits provided by plan	5.19	0.71	0.16	0.19
Description of regulatory framework in which plan operates	Payment of Gratuity Act, 1972	Payment of Gratuity Act, 1972		
Surplus (deficit) in plan [Abstract]				
Defined benefit obligation, at present value	28.73	23.62	0	0
Plan assets, at fair value	0	0	0	0
Net surplus (deficit) in plan	-28.73	-23.62	0	0
Actuarial assumption of discount rates	7.75%	7.75%	0.00%	0.00%
Actuarial assumption of expected rates of salary increases	5.00%	5.00%	0.00%	0.00%

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of employee benefits [TextBlock]	Textual information (83) [See below]	
Disclosure of defined benefit plans [TextBlock]	Textual information (84) [See below]	
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

Textual information (83)

Disclosure of employee benefits [Text Block]

Employee Benefits a. Short-term Obligations Liabilities for wages, salaries and bonus, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.b. Post-Employment Obligations The Company operates the following post-employment schemes:- defined benefit plans for gratuity, and- defined contribution plans for provident fund.Defined Benefit Plans The liability or asset recognised in the balance sheet in respect of defined benefit gratuity plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by actuaries using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation. The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss. Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance sheet. Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised immediately in profit or loss as past service cost.Defined Contribution Plans The Company pays provident fund contributions to publicly administered provident funds as per local regulations. The Company has no further payment obligations once the contributions have been paid. The contributions are accounted for as defined contribution plans and the contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Textual information (84)

Disclosure of defined benefit plans [Text Block]

18 Employee Benefit Obligations Particulars As at 31st March 2019 As at 31st March 2018 Current Gratuity 5.19 0.71 Bonus 0.16 0.19 Total Current Employee Benefit Obligations 5.35 0.90 Total Employee Benefit Obligations 5.35 0.90 Post-Employment Obligations - Gratuity The Company provides for gratuity for employees as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The Liability for gratuity is funded with the Life Insurance Corporation of India (LIC) and the premium based on actuarial valuation is paid to LIC through Employees Group Gratuity Schemes. The amounts recognised in the balance sheet and the movements in the net defined benefit obligation over the year are as follows: Particulars As at 31st March 2019 As at 31st March 2018 Present Value of Obligation at Beginning of the Year 23.62 19.12 Current Service Cost 2.02 1.72 Interest Expense/(Income) 1.83 1.48 Total Amount Recognized in Profit or Loss 27.47 22.32 Re-measurements - (Gain)/loss from change in financial assumptions - 3.50 - Experience (gains)/losses 11.62 1.25 Total Amount recognized in Other Comprehensive Income 11.62 4.75 Benefit Payments 10.36 3.45 Present Value of Obligation at end of the year 28.73 23.62 Funds available with the Employees Group Gratuity Trusts 23.53 28.85 Provision for the Current Year 5.19 - Significant actuarial assumptions: The significant actuarial assumptions were as follows Particulars As at 31st March 2019(%) As at 31st March 2018(%) Discount Rate 7.75 7.75 Withdrawal Rate 5.0 5.0 Salary Growth Rate 5.0 5.0 Sensitivity Analysis Reasonably possible changes at the reporting date to one of the relevant actuarial assumptions, holding other assumptions constant, would have affected the defined benefit obligation by the amounts shown below. Particulars As at 31st March 2019 As at 31st March 2018 Increase (%) Decrease (%) Increase (%) Decrease (%) Discount Rate (1% movement) 7.00 8.00 8.00 9.00 Withdrawal Rate (1% movement) 1.00 1.00 1.00 2.00 Salary Growth Rate (1% movement) 8.00 8.00 9.00 8.00 Defined Contribution Plans The Company has defined contribution plan of provident fund for employees for which contribution at the rate of 12% of basic salary were made as per regulations. The contributions are made to registered provident fund administered by the government. The obligation of the Company is limited to the amount contributed and it has no further contractual or any constructive obligation. The expense recognised during the period towards defined contribution plan is ₹ 5.15 Lacs (31 March 2018 : ₹ 7.81 Lacs).

[612800] Notes - Borrowing costs

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of borrowing costs [TextBlock]	Textual information (85) [See below]	
Whether any borrowing costs has been capitalised during the year	No	No
Borrowing costs [Abstract]		
Borrowing costs capitalised	0	0
Borrowing costs recognised as expense	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 (85)

Disclosure of borrowing costs [Text Block]

Borrowings are measured at amortized cost. Fees paid on the establishment of loan facilities are recognized as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalized as a prepayment for liquidity services and amortized over the period of the facility to which it relates.General and specific borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Qualifying assets are assets that necessarily take a substantial period of time to get ready for their intended use or sale. Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation. Other borrowing costs are expensed in the period in which they are incurred.

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

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

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

Key managerial personnels and directors [Axis]	KMP1	KMP2	KMP3	KMP4
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	BRIJ RATTAN BAGRI	VIKRAM RATHI	KESHAV CHAND JAIN	CHITTER KUMAR AGGARWAL
Director identification number of key managerial personnel or director	00007441	00007325	00007539	00038502
Date of birth of key managerial personnel or director	12/12/1950	13/01/1966	09/04/1944	25/05/1948
Designation of key managerial personnel or director	Director	Whole Time Director	Other Non Executive Director	Independent Director
Qualification of key managerial personnel or director	MBA	CA	BA, LLB	BA
Shares held by key managerial personnel or director	[shares] 3,23,09,490	[shares] 45,600	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	19.59	0	0
Gross salary to key managerial personnel or director	0	19.59	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	19.59	0	0
Ceiling as per act key managerial personnel or director remuneration	16	30	11	5

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(2)

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

Key managerial personnels and directors [Axis]	KMP5	KMP6	KMP7	KMP8
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	RAM PAL SHARMA	DHWANI JAIN	ANSHUL MEHRA	VARSHA YADAV
Director identification number of key managerial personnel or director	02785619	06985038		
Date of birth of key managerial personnel or director	10/10/1947	12/02/1989	16/09/1965	24/08/1992
Designation of key managerial personnel or director	Independent Director	Independent Director	CFO	Company Secretary
Qualification of key managerial personnel or director	BCOM	POST GRADUATE	CA	CS
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	7.23	4.59
Gross salary to key managerial personnel or director	0	0	7.23	4.59
Sweat equity key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	7.23	4.59
Ceiling as per act key managerial personnel or director remuneration	11	25		

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

	01/04/2018 to 31/03/2019
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors explanatory [TextBlock]	Textual information (86) [See below]

Textual information (86)

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors explanatory [Text Block]

A. Remuneration to Managing Director, Whole-time Directors and/or Manager (Amount in Rs.Lakhs) Sl. No. Particulars of Remuneration Name of Managing Director/ Wholetime Director/ Manager Total Amount Sh. Vikram Rathi (Executive Director) 1 Gross Salary (a) Salary as per provisions contained in Section 17(1) of the Income Tax Act, 1961 19.38 19.38 (b) Value of perquisites u/s 17(2) of Income Tax Act, 1961 0.21 0.21 (c) Profits in lieu of salary under section 17(3) of Income Tax Act, 1961 Nil Nil 2 Stock Option Nil Nil 3 Sweat Equity Nil Nil 4 Commission Nil Nil - as % of profit Nil - Others, specify Nil 5 Others, please specify Nil Nil Total(A) 19.59 19.59 Ceiling as per Companies Act, 2013 30.00 30.00 B. Remuneration to Other Directors (Amount in Rs. Lakhs)Sl. No. Particulars of Remuneration Name of Directors Total Amount Sh. Brij Rattan Bagri Sh. Keshav Chand Jain Sh. Rajesh Kumar Damani** Sh. Manas Jain*** Smt. Dhwani Jain Sh. Ram Pal Sharma# Sh. Chitter Kumar Aggarwal## 1 Independent Directors -Fees for attending Board/ Committee Meetings Nil Nil Nil Nil Nil Nil Nil Nil Nil -Commission Nil Nil Nil Nil Nil Nil Nil Nil -Others, please specify Nil Nil Nil Nil Nil Nil Nil Nil Total(1) Nil Nil Nil Nil Nil Nil Nil Nil Nil2 Other Non-executive Directors -Fees for attending Board/ Committee Meetings Nil Nil Nil Nil Nil Nil Nil -Commission Nil Nil Nil Nil Nil Nil Nil Nil -Others, please specify Nil Nil Nil Nil Nil Nil Nil Nil Total(2) Nil Nil Nil Nil Nil Nil Nil Total(B)=(1+2) Nil Nil Nil Nil Nil Nil Nil Nil Total Managerial Remuneration - - - - - - - Overall Ceiling as per the Companies Act, 2013* 16.00 11.00 3.00 15.00 25.00 5.00 11.00 86.00 Note* Overall ceiling of Remuneration to other Directors includes only maximum remuneration payable for sitting fees for attending Board and Committee Meetings. ** Sh. Rajesh Kumar Damani resigned from the Company w.e.f. 01.08.2018.*** Sh. Manas Jain resigned from the Company w.e.f. 20.09.2018# Sh. Ram Pal Sharma appointed as Indpendent Director w.e.f. 20.09.2018## Sh. Chitter Kumar Aggarwal appointed as Non- executive Director w.e.f. 28.08.2018. C. Remuneration to key managerial personnel other than MD/Manager/WTD (Amount in Lakhs) Sl. No. Particulars of Remuneration Key Managerial Personnel Total Amount Chief Executive Officer(CEO) Chief Financial Officer (CFO)(Vikash Rawal)* Chief Financial Officer (CFO)(Anshul Mehra)# Company Secretary (CS) (Abha Garg)** Company Secretary (CS) (Varsha Yadav)## 1 Gross Salary (a) Salary as per provisions contained in Section 17(1) of the Income Tax Act, 1961 - 6.63 7.00 0.82 4.42 18.87 (b) Value of perquisites u/s 17(2) of Income Tax Act, 1961 - 0.09 0.23 0.04 0.17 0.53 (c) Profits in lieu of salary under section 17(3) of Income Tax Act, 1961 - Nil Nil Nil Nil Nil 2 Stock Option - Nil Nil Nil Nil Nil 3 Sweat Equity - Nil Nil Nil Nil Nil 4 Commission - Nil Nil Nil Nil Nil - as % of profit - Nil - Others, specify - Nil 5 Others, please specify - Nil Nil Nil Nil Nil Total - 6.72 7.23 0.86 4.59 19.40 * Sh. Vikash Rawal, CFO resigned from the Company w.e.f. 13.08.2018.** Ms. Abha Garg, CS resigned from the Company w.e.f. 16.06.2018# Sh. Anshul Mehra appointed as Chief Financial Officer w.e.f. 13.08.2018## Ms. Varsha Yadav appointed as Company Secretary w.e.f. 02.08.2018.

[612200] Notes - Leases

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

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

[612300] Notes - Transactions involving legal form of lease

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

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

[612900] Notes - Insurance contracts

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
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	0
Unearned premiums	0	0	
Claims reported by policyholders	0	0	
Claims incurred but not reported	0	0	
Provisions arising from liability adequacy tests	0	0	
Provisions for future non-participating benefits	0	0	
Liabilities or components of equity relating to discretionary participation features	0	0	
Receivables and payables related to insurance contracts	0	0	
Non-insurance assets acquired by exercising rights to recoveries	0	0	
Other liabilities under insurance contracts and reinsurance contracts issued	0	0	
Total liabilities under insurance contracts and reinsurance contracts issued	0	0	0
Additions other than through business combinations, liabilities under insurance contracts and reinsurance contracts issued	0	0	
Acquisitions through business combinations, liabilities under insurance contracts and reinsurance contracts issued	0	0	
Cash paid, liabilities under insurance contracts and reinsurance contracts issued	0	0	
Expense (income) included in profit or loss, liabilities under insurance contracts and reinsurance contracts issued	0	0	
Increase (decrease) through transfers, liabilities under insurance contracts and reinsurance contracts issued	0	0	
Increase (decrease) through net exchange differences, liabilities under insurance contracts and reinsurance contracts issued	0	0	
Increase (decrease) through adjustments arising from passage of time, liabilities under insurance contracts and reinsurance contracts issued	0	0	
Increase (decrease) through other changes, 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	0
Amounts incurred, deferred acquisition costs arising from insurance contracts	0	0	
Acquisitions through business combinations, deferred acquisition costs arising from insurance contracts	0	0	
Amortisation, deferred acquisition costs arising from insurance contracts	0	0	
Impairment loss recognised in profit or loss, deferred acquisition costs arising from insurance contracts	0	0	
Increase (decrease) through net exchange differences, deferred acquisition costs arising from insurance contracts	0	0	
Increase (decrease) through shadow accounting, deferred acquisition costs arising from insurance contracts	0	0	
Increase (decrease) through other changes, deferred acquisition costs arising from insurance contracts	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	0

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

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

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

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

Miscellaneous other operating revenues [Table] **..(1)**

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

Miscellaneous other operating revenues [Axis]	MOOR1		MOOR2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of other operating revenues [Abstract]				
Other operating revenues [Abstract]				
Miscellaneous other operating revenues	258.96	304.32	14.84	4.82
Miscellaneous other operating revenues [Abstract]				
Miscellaneous other operating revenues [LineItems]				
Description of miscellaneous other operating revenues	Net Gain on Settlement of future contracts	Net Gain on Settlement of future contracts	Dividend Income	Dividend Income
Miscellaneous other operating revenues	258.96	304.32	14.84	4.82

Miscellaneous other operating revenues [Table] **..(2)**

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

Miscellaneous other operating revenues [Axis]	MOOR3		MOOR4	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of other operating revenues [Abstract]				
Other operating revenues [Abstract]				
Miscellaneous other operating revenues	140.33	56.81	2,711.56	19,848.54
Miscellaneous other operating revenues [Abstract]				
Miscellaneous other operating revenues [LineItems]				
Description of miscellaneous other operating revenues	Interest Income on Bank Fixed Deposits	Interest Income on Bank Fixed Deposits	Sale of agro Products (Revenue of subsidiaries upon amalgamation)	Sale of agro Products (Revenue of subsidiaries upon amalgamation)
Miscellaneous other operating revenues	140.33	56.81	2,711.56	19,848.54

Miscellaneous other operating revenues [Table] **..(3)**

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

Miscellaneous other operating revenues [Axis]	MOOR5		MOOR6	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of other operating revenues [Abstract]				
Other operating revenues [Abstract]				
Miscellaneous other operating revenues	-2.37	1,171.1	0	2.91
Miscellaneous other operating revenues [Abstract]				
Miscellaneous other operating revenues [LineItems]				
Description of miscellaneous other operating revenues	Mark to Market Margins (Net) in Settlement of Contracts	Mark to Market Margins (Net) in Settlement of Contracts	Sale of services	Sale of services
Miscellaneous other operating revenues	-2.37	1,171.1	0	2.91

Miscellaneous other operating revenues [Table] **..(4)**

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

Miscellaneous other operating revenues [Axis]	MOOR7	
	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	0	4.66
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues [LineItems]		
Description of miscellaneous other operating revenues	surplus on cancellation of booking of flat	surplus on cancellation of booking of flat
Miscellaneous other operating revenues	0	4.66

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	16,250.81	30,339.66
Other operating revenues	3,123.32	21,393.16
Other operating revenues	3,123.32	21,393.16
Total revenue from operations other than finance company	19,374.13	51,732.82
Disclosure of revenue from operations for finance company [Abstract]		
Revenue from interest	0	0
Revenue from other financial services	0	0
Total revenue from operations finance company	0	0
Total revenue from operations	19,374.13	51,732.82
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other operating revenue	0	0
Miscellaneous other operating revenues	3,123.32	21,393.16
Total other operating revenues	3,123.32	21,393.16
Total other operating revenues	3,123.32	21,393.16
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	3,123.32	21,393.16
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	0	0
Interest from customers on amounts overdue, current investments	0	0
Interest on current intercorporate deposits	0	0
Interest on current debt securities	0	0
Interest on current government securities	0	0
Interest on other current investments	19.06	16.19
Total interest income on current investments	19.06	16.19
Interest income on non-current investments [Abstract]		
Interest on fixed deposits, non-current investments	0	0
Interest from customers on amounts overdue, non-current investments	0	0
Interest on non-current intercorporate deposits	0	0
Interest on non-current debt securities	0	0
Interest on non-current government securities	0	0
Interest on other non-current investments	0	0
Total interest income on non-current investments	0	0
Total interest income	19.06	16.19
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from subsidiaries	0	0
Dividend income current equity securities	0	0
Dividend income current mutual funds	0	0
Dividend income current investments from others	0	0
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from subsidiaries	0	0
Dividend income non-current equity securities	0	0
Dividend income non-current mutual funds	0	0
Dividend income non-current investments from others	0	0
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	0	107.45
Net gain/loss on sale of non-current investments	21.32	-32.55
Total net gain/loss on sale of investments	21.32	74.9
Rental income on investment property [Abstract]		
Rental income on investment property, current	0	0
Rental income on investment property, non-current	0	0
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]		
Net gain (loss) on foreign currency translation	0	0
Net gain (loss) on derivatives	0	0
Other net gain (loss) on foreign currency fluctuations treated as other income	0	0
Total net gain/loss on foreign currency fluctuations treated as other income	0	0
Surplus on disposal, discard, demolishment and destruction of depreciable property, plant and equipment	76.78	-85.4
Gain on disposal of intangible Assets	0	0
Amount credited to profit and loss as transfer from revaluation reserve on account of additional depreciation charged on revalued tangible assets	0	0
Excess provision diminution in value investment written back	0	0
Excess provisions bad doubtful debts advances written back	0	0
Income government grants subsidies	0	0
Income export incentives	0	0
Income import entitlements	0	0
Income insurance claims	0	0
Income from subsidiaries	0	0
Interest on income tax refund	0	0
Income on brokerage commission	0	0
Income on sales tax benefit	0	0
Excess provisions written back	0	0
Liabilities written off	0	0
Other allowances deduction other income	0	0
Miscellaneous other non-operating income	2.57	67.21
Total other non-operating income	79.35	-18.19
Income from pipeline transportation	0	0
Total other income	119.73	72.9
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Interest expense non-current loans, banks	0	0
Interest expense non-current loans, others	0	0
Total interest expense non-current loans	0	0
Interest expense current loans [Abstract]		
Interest expense current loans, banks	0	0
Interest expense current loans, others	98.95	87.44
Total interest expense current loans	98.95	87.44
Interest expense deposits	0	0
Interest expense debt securities	0	0
Interest expense other borrowings	22.37	421.87
Interest expense borrowings	0	0
Interest lease financing	0	0
Other interest charges	0	0
Total interest expense	121.32	509.31
Dividend on preference shares treated as debt	0	0
Other borrowing costs	0	0
Net gain/loss on foreign currency transactions and translations treated as finance costs	0	0
Total finance costs	121.32	509.31
Employee benefit expense [Abstract]		
Salaries and wages	152.57	216.05
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	0	0
Commission to directors	0	0
Other benefits to directors	0	0
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Salary to manager	0	0
Commission to manager	0	0
Other benefits to manager	0	0
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for contract labour	0	0
Contribution to provident and other funds for others	7.45	11

Total contribution to provident and other funds	7.45	11
Employee share based payment [Abstract]		
Employee share based payment- Cash settled	0	0
Employee share based payment- Equity settled	0	0
Total employee share based payment	0	0
Commission employees	0	0
Employee medical insurance expenses	0	0
Leave encashment expenses	0	0
Gratuity	5.19	4.79
Pension schemes	0	0
Voluntary retirement compensation	0	0
Other retirement benefits	0	0
Staff welfare expense	1.72	3.5
Other employee related expenses	2.04	10.75
Total employee benefit expense	168.97	246.09
Depreciation, depletion and amortisation expense [Abstract]		
Disclosure of notes on depreciation, depletion and amortisation expense explanatory [TextBlock]	0	0
Depreciation expense	36.3	49.71
Amortisation expense	0	0.41
Depletion expense	0	0
Total depreciation, depletion and amortisation expense	36.3	50.12
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	7.27	6.59
Rent	7.79	8.23
Repairs to building	3.67	6.26
Repairs to machinery	4.12	6.31
Insurance	0.35	2.42
Rates and taxes excluding taxes on income [Abstract]		
Excise duty	0	0
Purchase tax	0	0
Other cess taxes	1.3	10.24
Cost taxes other levies by government local authorities	0	0
Provision wealth tax	0	0
Total rates and taxes excluding taxes on income	1.3	10.24
Research development expenditure	0	0
Subscriptions membership fees	0	0
Electricity expenses	0	0
Telephone postage	7.59	10.13
Printing stationery	2.98	2.54
Information technology expenses	0	0
Travelling conveyance	7.32	27.29
Catering canteen expenses	0	0
Entertainment expenses	0	0
Legal professional charges	9.27	33.44
Training recruitment expenses	0	0
Vehicle running expenses	0	0
Safety security expenses	0	0
Directors sitting fees	0	0
Commission to directors other than whole time director or managing director or manager	0	0
Donations subscriptions	0	0
Books periodicals	0	0
Seminars conference expenses	0	0
Registration filing fees	0	0
Custodial fees	0	0
Bank charges	0	0
Guest house expenses	0	0
Advertising promotional expenses	1.25	2.09
After sales service expenses	0	0
Warranty claim expenses	0	0
Commission paid sole selling agents	0	0
Commission paid other selling agents	0	0
Commission paid sole buying agents	0	0
Transportation distribution expenses	0	0
Secondary packing expenses	0	0
Discounting charges	0	0
Guarantee commission	0	0

Cost repairs maintenance other assets	0	0
Cost transportation [Abstract]		
Cost freight	0	0
Cost octroi	0	0
Cost loading and unloading	0	0
Cost other transporting	0	0
Total cost transportation	0	0
Cost lease rentals	0	0
Cost effluent disposal	0	0
Provision for cost of restoration	0	0
Cost warehousing	0	0
Cost water charges	0	0
Cost technical services	0	0
Cost royalty	0	0
Impairment loss on financial assets [Abstract]		
Impairment loss on financial assets trade receivables	0	0
Impairment loss on financial assets loans and advances	0	0
Impairment loss on financial assets investments	0	0
Impairment loss on financial assets other	0	0
Total impairment loss on financial assets	0	0
Impairment loss on non financial assets [Abstract]		
Impairment loss on property plant and equipment	0	0
Impairment loss on intangible assets	0	0
Impairment loss on investment property	0	0
Impairment loss on non-financial assets, others	0	0
Total impairment loss on non-financial assets	0	0
Net provisions charged [Abstract]		
Provision warranty claims created	0	0
Provision statutory liabilities created	0	0
Provision restructuring created	0	0
Other provisions created	0	0
Total net provisions charged	0	0
Discount issue shares debentures written off [Abstract]		
Discount issue shares written off	0	0
Discount issue debentures written off	0	0
Total discount issue shares debentures written off	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolishment and destruction of depreciable property plant and equipment	0	0
Contract cost [Abstract]		
Site labour supervision cost contracts	0	0
Material cost contract	0	0
Depreciation assets contracts	0	0
Cost transportation assets contracts	0	0
Hire charges assets contracts	0	0
Cost design technical assistance contracts	0	0
Warranty cost contracts	0	0
Other claims contracts	0	0
Sale material scrap other assets contracts	0	0
Overhead costs apportioned contracts [Abstract]		
Insurance cost apportioned contract	0	0
Design technical assistance apportioned contracts	0	0
Other overheads apportioned contracts	0	0
Total overhead costs apportioned contracts	0	0
Total contract cost	0	0
Cost dry wells	0	0
Operating and maintenance cost of emission and other pollution reduction equipments	0	0
Payments to auditor [Abstract]		
Payment for audit services	2	2.22
Payment for taxation matters	0	0
Payment for company law matters	0	0
Payment for other services	0	1.43
Payment for reimbursement of expenses	0	0
Total payments to auditor	2	3.65
Payments to cost auditor [Abstract]		
Payment for cost audit charges	0	0
Payment for cost compliance report	0	0
Payment for other cost services	0	0

Payment to cost auditor for reimbursement of expenses	0	0
Total payments to cost auditor	0	0
CSR expenditure	0	0
Miscellaneous expenses	131.27	1,150.78
Total other expenses	186.18	1,269.97
Breakup of expenditure on production, transportation and other expenditure pertaining to exploration and production activities [Abstract]		
Royalty pertaining to exploration and production activities	0	0
Cess pertaining to exploration and production activities	0	0
Education cess pertaining to exploration and production activities	0	0
National calamity contingency duty pertaining to exploration and production activities	0	0
Extraction cost pertaining to exploration and production activities	0	0
Sales tax pertaining to exploration and production activities	0	0
Geological and geophysical expenditure pertaining to exploration and production activities	0	0
Administrative expenditure pertaining to exploration and production activities	0	0
Research and development expenditure pertaining to exploration and production activities	0	0
Pipeline operation and maintenance expenditure pertaining to exploration and production activities	0	0
Other expenditure pertaining to exploration and production activities	0	0
Total expenditure on production, transportation and other expenditure pertaining to exploration and production activities	0	0
Current tax [Abstract]		
Current tax pertaining to previous years	-14.83	0.91
Current tax pertaining to current year	0	14.99
MAT credit recognised during year	0	0
Total current tax	-14.83	15.9

[613200] Notes - Cash flow statement

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	144.67	492.71	(A) 209.25
Cash and cash equivalents	144.67	492.71	
Income taxes paid (refund), classified as operating activities	23.21	-1.54	
Total income taxes paid (refund)	23.21	-1.54	

Footnotes

(A) Cash and Cash Equivalents- on amalgamation of four subsidiaries - 172.38, Cash and cash equivalents at the beginning of the financial year- 36.87

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Additional information on profit and loss account explanatory [TextBlock]		
Inventory write-down	0	0
Reversal of inventory write-down	0	0
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
Impairment loss recognised in profit or loss, trade receivables	0	0
Reversal of impairment loss recognised in profit or loss, trade receivables	0	0
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	0	0
Expense of restructuring activities	0	0
Reversal of provisions for cost of restructuring	0	0
Gains on disposals of non-current assets	0	0
Losses on disposals of non-current assets	0	0
Net gains (losses) on disposals of non-current assets	0	0
Gains on disposals of property, plant and equipment	0	0
Losses on disposals of property, plant and equipment	0	0
Net gains (losses) on disposals of property, plant and equipment	0	0
Gains on disposals of investment properties	0	0
Losses on disposals of investment properties	0	0
Net gains (losses) on disposals of investment properties	0	0
Gains on disposals of investments	0	0
Losses on disposals of investments	0	0
Net gains (losses) on disposals of investments	0	0
Gains (losses) on disposals of other non-current assets	0	0
Gain (loss) arising from difference between carrying amount of financial liability extinguished and consideration paid	0	0
Expense (income) on discontinued operations	0	0
Gains on litigation settlements	0	0
Losses on litigation settlements	0	0
Net gains (losses) on litigation settlements	0	0
Gains on change in fair value of derivatives	0	0
Losses on change in fair value of derivatives	0	0
Net gains (losses) on change in fair value of derivatives	0	0
Increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in tax rate	0	0
Other Comprehensive income, attributable to owners of parent	0	0
Other Comprehensive income, attributable to non-controlling interests	0	0
Other individually immaterial components of other comprehensive income, net of tax	0	0
Other individually immaterial components of other comprehensive income, before tax	0	0
Income tax relating to other individually immaterial components of other comprehensive income	0	0
Share of profit (loss) of associates accounted for using equity method	0	0
Share of profit (loss) of joint ventures accounted for using equity method	0	0
Total share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax	0	0
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, net of tax	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	0	0
Changes in inventories of finished goods	0	0
Changes in inventories of work-in-progress	0	0

Changes in inventories of stock-in-trade	1,686.51	4,248.35
Changes in other inventories	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	1,686.51	4,248.35
Tax effect of exceptional items	0	0
Total exceptional items	0	0
Details of nature of exceptional items	NA	NA
Aggregate amount set aside to provisions made for meeting specific liabilities, contingencies or commitments	0	0
Aggregate amount withdrawn from such provisions made for meeting specific liabilities, contingencies or commitments no longer required	0	0
Profits or losses from partnership firms or association of persons or limited liability partnerships	0	0
Disclosure of information on deviation from accounting standards profit and loss account	0	0
Disclosure of reasons for deviation from accounting standards profit and loss account	0	0
Financial effect of deviation from accounting standards profit and loss account	0	0
Amount of contributions made to political party or for political purpose	0	0
Name of political party of person to whom contribution has been made	0	0
Amount of contributions made to national defence fund	0	0
Cost incurred by holding company for issuing options or shares under employee stock option or stock purchase scheme	0	0
Cost reimbursed by subsidiary company for issuing options or shares under employee stock option or stock purchase scheme	0	0
Revenue arising from exchanges of goods or services, sale of goods	0	0
Revenue arising from exchanges of goods or services, rendering of services	0	0
Revenue arising from exchanges of goods or services, construction contracts	0	0
Income arising from exchanges of goods or services, royalties	0	0
Income arising from exchanges of goods or services, interest	0	0
Income arising from exchanges of goods or services, dividends	0	0
Revenue arising from exchanges of goods or services, other revenue	0	0
Total revenue arising from exchanges of goods or services	0	0
Domestic sale manufactured goods	0	0
Domestic sale traded goods	0	0
Total domestic turnover goods, gross	0	0
Export sale manufactured goods	0	0
Export sale traded goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	16,250.81	30,339.66
Export revenue services	0	0
Total revenue from sale of services	16,250.81	30,339.66
Capital expenditure in foreign currency	0	0
Expenditure on corporate social responsibility activities as per guidelines	0	0
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

Disclosure of fair value measurement of assets [Table] **..(1)**

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

Measurement [Axis]	At fair value [Member]			
Classes of assets [Axis]	Other assets [Member]			Other assets 1 [Member]
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]			Level 3 of fair value hierarchy [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 fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	4,908.46	2,236.91	2,236.91	4,908.46
Nature of other assets	Investment, Trade Receivables, Cash. Loans	Investment, Trade Receivables, Cash. Loans		Investment, Trade Receivables, Cash. Loans
Description of valuation techniques used in fair value measurement, assets	The use of quoted market prices	The use of quoted market prices		The use of quoted market prices
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Settlements, fair value measurement, assets	-2,671.55	0		-2,671.55
Total increase (decrease) in fair value measurement, assets	2,671.55	0		2,671.55
Assets at end of period	4,908.46	2,236.91	2,236.91	4,908.46
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Na	Na		Na
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Na	Na		Na
Nature of other assets	Investment, Trade Receivables, Cash. Loans	Investment, Trade Receivables, Cash. Loans		Investment, Trade Receivables, Cash. Loans

Disclosure of fair value measurement of assets [Table] **..(2)**

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

Measurement [Axis]	At fair value [Member]	
Classes of assets [Axis]	Other assets 1 [Member]	
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]	
	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of fair value measurement of assets [Abstract]		
Disclosure of fair value measurement of assets [Line items]		
Assets	2,236.91	2,236.91
Nature of other assets	Investment, Trade Receivables, Cash. Loans	
Description of valuation techniques used in fair value measurement, assets	The use of quoted market prices	
Reconciliation of changes in fair value measurement, assets [Abstract]		
Changes in fair value measurement, assets [Abstract]		
Settlements, fair value measurement, assets	0	
Total increase (decrease) in fair value measurement, assets	0	
Assets at end of period	2,236.91	2,236.91
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Na	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Na	
Nature of other assets	Investment, Trade Receivables, Cash. Loans	

Disclosure of fair value measurement of liabilities [Table] **..(1)**

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

Measurement [Axis]	**At fair value [Member]**		
Classes of liabilities [Axis]	**Liab1**		
Levels of fair value hierarchy [Axis]	**Level 3 of fair value hierarchy [Member]**		
	01/04/2018 to 31/03/2019	**01/04/2017 to 31/03/2018**	**31/03/2017**
Disclosure of fair value measurement of liabilities [Abstract]			
Disclosure of fair value measurement of liabilities [Line items]			
Nature of liabilities	Borrowings, Trade & Other payables	Borrowings, Trade & Other payables	
Liabilities	1,330.41	1,296.92	1,296.92
Description of valuation techniques used in fair value measurement, liabilities	The use of quoted market prices	The use of quoted market prices	
Reconciliation of changes in fair value measurement, liabilities [Abstract]			
Changes in fair value measurement, liabilities [Abstract]			
Settlements, fair value measurement, liabilities	-33.49	0	
Total increase (decrease) in fair value measurement, liabilities	33.49	0	
Liabilities at end of period	1,330.41	1,296.92	1,296.92
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	NA	NA	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities	NA	NA	
Nature of liabilities	Borrowings, Trade & Other payables	Borrowings, Trade & Other payables	

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

	01/04/2018 to 31/03/2019	**01/04/2017 to 31/03/2018**
Disclosure of fair value measurement [TextBlock]	Textual information (87) [See below]	
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
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [TextBlock]		

Textual information (87)

Disclosure of fair value measurement [Text Block]

32 Fair Value Measurements 32.1 Financial Instrument by Category & Fair Value Hierarchy Particulars FVPL/ FVOCI/ Amortised Cost 31st March 2019 Carrying Value Fair Value Level 1 Level 2 Level 3 Financial Assets Investment in Equity instruments - Others FVOCI 164.11 179.68 29.37 - Short-term Investment in Equity instruments - Others FVPL - - - - Short-term Investment in units of mutual funds FVPL - - Trade Receivables Amortised Cost 876.90 - - 876.90 Cash and Cash Equivalents Amortised Cost 144.67 - - 143.91 Other Bank Balances Amortised Cost 32.89 - - 33.01 Loans Amortised Cost 200.00 - - 201.80 Other Finanical Assets Amortised Cost 3,489.89 - - 3,487.97 Total Financial Assets 4,908.46 179.68 29.37 4,743.59 Financial Liability Borrowings Amortised Cost 1,265.00 - - 1,265.00 Trade and Other Payables Amortised Cost 21.09 - - 21.09 Other Financial Liabilities Amortised Cost 44.32 - - 44.32 Total Financial Liability 1,330.41 - - 1,330.41 Particulars FVPL/ FVOCI/ Amortised Cost 31st March 2018 Carrying Value Fair Value Level 1 Level 2 Level 3 Financial assets Investment in Equity instruments - Others FVOCI 77.86 57.57 - Short-term Investment in Equity instruments - Others FVPL 75.00 187.50 - Short-term Investment in units of mutual funds FVPL 490.49 - Trade Receivables Amortised Cost 882.93 - 882.93 Cash and Cash Equivalents Amortised Cost 492.71 - 492.71 Other Bank Balances Amortised Cost 14.96 - 16.93 Loans Amortised Cost - - - Other Finanical Assets Amortised Cost 846.31 - 844.34 Total Financial Assets 2,236.91 735.56 2,236.91 Financial Liability Borrowings Amortised Cost 1,260.00 1,260.00 Trade and Other Payables Amortised Cost - 89.32 Other Financial Liabilities Amortised Cost 36.92 36.92 Total Financial Liability 1,296.92 - 1,386.24 This section explains the judgements and estimates made in determining the fair values of the financial instruments that are (a) recognised and measured at fair value and (b) measured at amortised cost and for which fair values are disclosed in the financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the Company has classified its financial instruments into the three levels prescribed under the accounting standard. Level 1: Level 1 hierarchy includes financial instruments measured using quoted prices. This includes mutual funds that have quoted price and are valued using the closing NAV. Level 2: The fair value of financial instruments that are not traded in an active market (for example, over-the counter derivatives) is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2. Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. 32.2 Valuation Technique used to determine Fair Value Specific valuation techniques used to value financial instruments include: - the use of quoted market prices 32.3 Fair value of Financial Assets and Liabilities measured at Amortised Cost The carrying amounts of financial assets comprising trade receivables cash and cash equivalents, fixed deposits with banks, security and other deposits and carrying value of financial liabilities comprising borrowings and trade and other payables are considered to be the same as their fair values, due to their short-term nature and covered under level 3 category.

[613300] Notes - Operating segments

Disclosure of reportable segments [Table] **..(1)**

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

Entity's reportable segments [Axis]	Reportable segments [Member]		Reportable segments 1 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of reportable segments [Abstract]				
Disclosure of reportable segments [Line items]				
Nature of reportable segment			Operating Segments	Operating Segments
Revenue primary reportable segment	16,664.94	30,705.61	16,664.94	30,705.61
Revenues from transactions with other operating segments of the same entity	2,709.19	21,027.21	2,709.19	21,027.21
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	19,374.13	51,732.82	19,374.13	51,732.82
Interest revenue expense reportable segment [Abstract]				
Interest income reportable segment	119.73	72.9	119.73	72.9
Interest expense reportable segment	121.32	509.31	121.32	509.31
Total interest income (expense) reportable segment	-1.59	-436.41	-1.59	-436.41
Depreciation and amortisation expense reportable segment	0	0	0	0
Share of profit (loss) of associates and joint ventures accounted for using equity method reportable segment	0	0	0	0
Tax expense (income), continuing operations reportable segment	119.12	-45.31	119.12	-45.31
Other material non-cash items reportable segment	-36.3	-50.12	-36.3	-50.12
Profit (loss) before tax reportable segment	-286.83	-565.26	-286.83	-565.26
Profit (loss) from continuing operations reportable segment	0	0	0	0
Profit (loss) reportable segment	-405.95	-519.95	-405.95	-519.95
Assets reportable segment	9,910.41	10,434.93	9,910.41	10,434.93
Investments accounted for using equity method reportable segment	0	0	0	0
Additions to non-current assets other than financial instruments, deferred tax assets, net defined benefit assets, and rights arising under insurance contracts reportable segment	0	0	0	0
Liabilities reportable segment	9,910.41	10,434.93	9,910.41	10,434.93
Impairment loss recognised in profit or loss reportable segment	0	0	0	0
Reversal of impairment loss recognised in profit or loss reportable segment	0	0	0	0
Impairment loss recognised in other comprehensive income reportable segment	0	0	0	0
Reversal of impairment loss recognised in other comprehensive income reportable segment	0	0	0	0
Net Cash flows from (used in) operating activities reportable segment	0	0	0	0
Net Cash flows from (used in) investing activities reportable segment	0	0	0	0
Net Cash flows from (used in) financing activities reportable segment	0	0	0	0
Description of material reconciling items reportable segment			NA	NA

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of entity's operating segments [TextBlock]	Textual information (88) [See below]	
Disclosure of reportable segments [TextBlock]	Textual information (89) [See below]	
Whether there are any reportable segments	Yes	Yes
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

Textual information (88)

Disclosure of entity's operating segments [Text Block]

Segment information Description of segments and principal activities Based on the guiding principles given in Ind AS 108 on ‘Operating Segments’, the Company’s business activity falls within a single operating segment, namely Shares & Securities. However, after the approval of Amalgamation Scheme on & with effect from the Appointed Date – 1st April 2017, the four subsidiaries which were engaged in the business of commodities, real estate, etc, merged with the Company. As a result, the business activities of commodities, real estate, etc. were added to the activities carried by the Company. The Company's board of directors has thus identified three reportable segments of its business – 1) Shares & Securities 2) Agro products 3) OthersThe Board of Directors primarily uses a measure of adjusted earnings before interest, tax, depreciation and amortisation (adjusted EBITDA) to assess the performance of the operating segments. However, the board of directors also receives information about the segments' revenue and assets on a periodical basis. Segment revenue and resultsThe expenses and income which are not directly attributable to any business segment are shown as unallocable expenditure (net of unallocable income). Segment assets and liabilities: Assets used by the operating segments mainly consist of property, plant and equipment, trade receivables, cash and cash equivalents and inventories. Segment liabilities include trade payables and other liabilities. Common assets and liabilities which cannot be allocated to any of the segments are shown as a part of unallocable assets/liabilities.The measurement principles of segments are consistent with those used in preparation of these financial statements. There are no inter-segment transfers. Particulars As at 31st March 2019 As at 31st March 2018Segment Revenue: 1) Shares & Securities 16,664.94 30,705.61 2) Agro products 2,709.19 21,022.55 3) Others - 4.66 Revenue from operations 19,374.13 51,732.82 Particulars As at 31st March 2019 As at 31st March 2018 Segment Results: 1) Shares & Securities 49.59 (120.49)2) Agro products (298.91) 41.48 3) Others 0.38 0.28 (248.94) (78.73) Less: Finance costs (121.32) (509.31) Add: Interest and other income 119.73 72.90 Less: Unallocable Expenditure (36.30) (50.12) Loss Before Tax (286.83) (565.26) Add: Current Tax (14.83) 15.90 Less: Deferred Tax 133.95 (61.21) Loss for the year (405.95) (519.95) Segment assets The segment wise assets are as follows: Particulars As at 31st March 2019 As at 31st March 2018Segment assets 1) Shares & Securities 5,889.48 5,805.03 2) Agro products 550.30 3,394.25 3) Others 2.84 2.23 4) Un-allocated 3,467.79 1,233.42 Total Assets 9,910.41 10,434.93 Segment liabilities Segment liabilities are measured in the same way as in the financial statements. These liabilities are allocated based on the operations of the segment. The Company’s borrowings, derivative financial instruments, deferred tax liabilities and current tax liabilities are not considered to be segment liabilities.Particulars As at 31st March 2019 As at 31st March 20181) Shares & Securities 385.59 445.39 2) Agro products 950.16 1,041.47 3) Others 0.01 0.28 4) Un-allocated 8,574.65 8,947.79 Total liabilities as per balance sheet 9,910.41 10,434.93

Textual information (89)

Disclosure of reportable segments [Text Block]

Segment information Description of segments and principal activities Based on the guiding principles given in Ind AS 108 on ‘Operating Segments’, the Company’s business activity falls within a single operating segment, namely Shares & Securities. However, after the approval of Amalgamation Scheme on & with effect from the Appointed Date – 1st April 2017, the four subsidiaries which were engaged in the business of commodities, real estate, etc, merged with the Company. As a result, the business activities of commodities, real estate, etc. were added to the activities carried by the Company. The Company's board of directors has thus identified three reportable segments of its business – 1) Shares & Securities 2) Agro products 3) OthersThe Board of Directors primarily uses a measure of adjusted earnings before interest, tax, depreciation and amortisation (adjusted EBITDA) to assess the performance of the operating segments. However, the board of directors also receives information about the segments' revenue and assets on a periodical basis. Segment revenue and resultsThe expenses and income which are not directly attributable to any business segment are shown as unallocable expenditure (net of unallocable income). Segment assets and liabilities: Assets used by the operating segments mainly consist of property, plant and equipment, trade receivables, cash and cash equivalents and inventories. Segment liabilities include trade payables and other liabilities. Common assets and liabilities which cannot be allocated to any of the segments are shown as a part of unallocable assets/liabilities.The measurement principles of segments are consistent with those used in preparation of these financial statements. There are no inter-segment transfers. Particulars As at 31st March 2019 As at 31st March 2018Segment Revenue: 1) Shares & Securities 16,664.94 30,705.61 2) Agro products 2,709.19 21,022.55 3) Others - 4.66 Revenue from operations 19,374.13 51,732.82 Particulars As at 31st March 2019 As at 31st March 2018 Segment Results: 1) Shares & Securities 49.59 (120.49)2) Agro products (298.91) 41.48 3) Others 0.38 0.28 (248.94) (78.73) Less: Finance costs (121.32) (509.31) Add: Interest and other income 119.73 72.90 Less: Unallocable Expenditure (36.30) (50.12) Loss Before Tax (286.83) (565.26) Add: Current Tax (14.83) 15.90 Less: Deferred Tax 133.95 (61.21) Loss for the year (405.95) (519.95) Segment assets The segment wise assets are as follows: Particulars As at 31st March 2019 As at 31st March 2018Segment assets 1) Shares & Securities 5,889.48 5,805.03 2) Agro products 550.30 3,394.25 3) Others 2.84 2.23 4) Un-allocated 3,467.79 1,233.42 Total Assets 9,910.41 10,434.93 Segment liabilities Segment liabilities are measured in the same way as in the financial statements. These liabilities are allocated based on the operations of the segment. The Company’s borrowings, derivative financial instruments, deferred tax liabilities and current tax liabilities are not considered to be segment liabilities.Particulars As at 31st March 2019 As at 31st March 20181) Shares & Securities 385.59 445.39 2) Agro products 950.16 1,041.47 3) Others 0.01 0.28 4) Un-allocated 8,574.65 8,947.79 Total liabilities as per balance sheet 9,910.41 10,434.93

[610700] Notes - Business combinations

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[611400] Notes - Separate financial statements

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of separate financial statements [TextBlock]		
Method used to account for investments in joint ventures	NA	NA

[610800] Notes - Related party

Disclosure of transactions between related parties [Table] **..(1)**

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	RP1		RP2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Vikram Rathi	Vikram Rathi	Vikash Rawal	Vikash Rawal
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AACPR3071Q	AACPR3071Q	AERPR2224Q	AERPR2224Q
Description of nature of transactions with related party	Short term Employee Benefits	Short term Employee Benefits	Short term Employee Benefits	Short term Employee Benefits
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Other related party transactions expense	19.59	19.48	6.72	17.12
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table] **..(2)**

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	RP3		RP4	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Anshul Mehra	Anshul Mehra	Abha Garg	Abha Garg
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AGTPM5939K	AGTPM5939K	AMZPG6485G	AMZPG6485G
Description of nature of transactions with related party	Short term Employee Benefits	Short term Employee Benefits	Short term Employee Benefits	Short term Employee Benefits
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Other related party transactions expense	7.23	6.82	0.86	3.99
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table] **..(3)**

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]		Other related parties [Member]	
Related party [Axis]	RP5		RP1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Varsha Yadav	Varsha Yadav	Brij Rattan Bagri	Brij Rattan Bagri
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AKLPY6796Q	AKLPY6796Q	AFQPB7963N	AFQPB7963N
Description of nature of transactions with related party	Short term Employee Benefits	Short term Employee Benefits	Interest Payments, Rent Expenses, Outstanding Loan	Interest Payments, Rent Expenses, Outstanding Loan
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Chairman	Chairman
Related party transactions [Abstract]				
Other related party transactions expense	4.59	0	100.45	88.94
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	1,265	1,260
Amounts receivable related party transactions	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table] **..(4)**

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	RP2		RP3	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Siddharth Bagri	Siddharth Bagri	Malati Bagri	Malati Bagri
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AFTPB8414R	AFTPB8414R	AAFPB7585A	AAFPB7585A
Description of nature of transactions with related party	Purchase of Commodities	Purchase of Commodities	Rent Expenses	Rent Expenses
Description of nature of related party relationship	Relative of Director	Relative of Director	Relative of Director	Relative of Director
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	1,358.14		
Other related party transactions expense			4.5	4.5
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table] **..(5)**

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	RP4		RP5	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Nanditaa Bagri	Nanditaa Bagri	K.C. Jain Advocates	K.C. Jain Advocates
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ABXPB1135F	ABXPB1135F	AAGPJ0016K	AAGPJ0016K
Description of nature of transactions with related party	Short Term Employee Benefits	Short Term Employee Benefits	Legal Fees	Legal Fees
Description of nature of related party relationship	Relative of Director	Relative of Director	Director	Director
Related party transactions [Abstract]				
Other related party transactions expense	11.4	10.53	0	1.83
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of related party [TextBlock]	Textual information (90) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No
Section under which company is subsidiary	Section 2(87) Explanation (a)	Section 2(87) Explanation (a)

Textual information (90)

Disclosure of related party [Text Block]

35 Related Party Transactions 35.1 Controlling Shareholders The Company is controlled by Sh. Brij Rattan Bagri owning 61.12% of Equity Share Capital as on 31 March 2019 (61.12% - 31 March 2018) Subsidiaries Pursuant to the Scheme of Amalgamation, the four subsidiaries ceased to exist with effect from April 01, 2017 [Refer Note No. 30] Key Management Personnel and Their Relatives Name of key management personnel, their relatives and entities over which they have control or significant influence with whom transaction were entered during the year or balance was outstanding at the balance sheet date are as follows: Sh. Brij Rattan Bagri (Chairman), Relatives: Smt. Malati Bagri (Wife), Ms. Nanditaa Bagri (Daughter), Sh. Siddharth Bagri (Son) Sh. Vikram Rathi (Executive Director) Smt. Dhwani Jain (Director) Sh Rajesh Kumar Damani (Director) (up to 01-08-2018) Sh Manas Jain (Director) (up to 20-09-2018) Sh Keshav Chand Jain (Director) Sh. Chitter Kumar Aggarwal (Director) (from 28-08-2018) Sh. Ram Pal Sharma (Director) (from 20-09-2018) Sh. Anshul Mehra (Chief Financial Officer) (from 13-08-2018) Sh. Vikash Rawal (Chief Financial Officer) (up to 13-08-2018) Ms. Abha Garg (Company Secretary) (up to 16-06-2018) Ms. Varsha Yadav (Company Secretary) (from 02-08-2018) Enterprises where Key Managerial Personnel along with their relatives exercise Significant Influence: Manu Properties Pvt. Limited BLB Limited Employees Group Gratuity Scheme BLB Commodities Limited Employees Group Gratuity Fund Malati Brij Rattan Bagri Trust 35.2 Key Management Personnel Payments Particulars 2018- 2019 2017- 2018 Interest Payments (1) Sh Brij Rattan Bagri 98.95 87.44 Legal Fees for taxation matters (1) M/s K.C Jain Advocates - 1.83 Purchase of commodities (1) Siddharth Bagri - 1,358.14 Rent Expenses (1) Sh Brij Rattan Bagri 1.50 1.50 (2) Smt Malati Bagri 4.50 4.50 Short Term Employee Benefits (1) Vikram Rathi 19.59 19.48 (2) Vikash Rawal 6.72 17.12 (3) Nanditaa Bagri 11.40 10.53 (4) Anshul Mehra 7.23 6.82 (5) Abha Garg 0.86 3.99 (6) Varsha Yadav 4.59 - Total 155.34 1,511.35 35.3 Balances with Related Parties All outstanding balances are unsecured and are repayable in cash. The aggregate value of the Company’s outstanding balances relating to related parties are as follows: Particulars Receivable/ Payable As at 31st March 2019 As at 31st March 2018 Outstanding balances Director's Loan (1) Sh Brij Rattan Bagri Payable 1,265.00 1,260.00 35.4 Collateral and Personal Guarantee by Related Parties The Key Management Personnel along with their relatives have given personal guarantees for fund and non-fund based banking facilities obtained by Company as follows: Particulars As at 31st March 2019 As at 31st March 2018 Personal Guarantees 4,000.00 4,150.00

[611700] Notes - Other provisions, contingent liabilities and contingent assets

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]	Textual information (91) [See below]	
Disclosure of other provisions [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

Textual information (91)

Disclosure of other provisions, contingent liabilities and contingent assets [Text Block]

38 Contingent Liabilities (₹ in lacs) Particulars As at 31st March 2019 As at 31st March 2018 Claims against the Company not acknowledged as debts - Reliefs granted by various appellate authorities but not accepted by the income tax authorities for various years involving Income tax liabilities - 50.63 - Stamp duty levied by State Govt. of Delhi 108.98 108.98 - Service tax payable (Refer Note below) 153.06 153.06 - Case filed by M/s Balcorp Ltd, Canada against amalgamated subsidiary - BCL 1200.00 - Total Contingent Liabilities 1,462.04 312.67 i) The State Government of Delhi has levied stamp duty through Indian Stamp (Delhi Amendment) Act, 2010 w.e.f 01/06/2010 on securities business and the exchange traded commodities derivatives business carried by the Company and BCL respectively on proprietary basis. During FY 2010-11, the constitutional validity of the said Act has been challenged in the Hon’ble Delhi High court through a writ petition filled by an association of brokers wherein the Company is a member and the matter is sub-judice. The total liability on account of levy of stamp duty works out to ` 108.98 Lacs. (Previous year ` 108.98 Lacs)ii) BLB Institue of Financial Markets Ltd (BIFM) (earlier amalgamated with BGBL during FY 2013-14, and now BGBL has been merged with BLB) received a Demand-cum-Show Cause Notice from the Service Tax Department to pay ₹153.06 Lacs (excluding interest and penalty, if any) for the period from 01/10/2006 to 30/09/2010 on few educational courses which in its opinion were exempt from service tax. BIFM filed a writ petition during FY 2012-13 with the Delhi High Court against the said demand-cum-show cause notice and the decision is still pending. (Previous year ₹ 153.06 Lacs)iii) During the year under consideration M/s Balcorp Ltd, Canada filed a Suit for Recovery at Hon’ble Delhi High Court, against erstwhile Wholly-owned Subsidiary BLB Commodities Ltd which merged with the Company, claiming USD 16,68,669 (Principal USD 13,02,532 and Interest USD 3,66,136.40), against alledged breach of contract for import of almonds, which was mutually settled earlier. Company is contesting the same. iv) During FY 2011-12 a search was carried out at BCL by the Gujarat Value Added Tax Department whereby the GVAT department has raised a demand of ` 28.67 lacs along with the penalty on account of denial of the input credit claimed by the company on the VAT which was collected by some suppliers from the Company however, it has been alleged that they have not deposited the amount with the Department. The company has made payment under protest and filed an appeal with appropriate authorities. In FY 2014-15 the company had further paid ` 4.37 lacs under protest towards additional demand raised by the GVAT department for the FY 2011-12 on account of denial of the input credit claimed which was collected by some suppliers from the Company and alleged to have not been deposited by them. Subsequently the company has received ` 15.76 lacs from the GVAT department from the above. 38.1 BCL, the amalgamated subsidiary, filed a Suit for Recovery for Rs 7.69 Crs plus interest with Hon'ble Delhi High Court being Suit No. CS(OS) No. 117 of 2018 titled as " BLB Commodities Ltd Vs Manoj Gupta & Others for the trade in agri commodities carried with M/s Manoj Traders, who later defaulted in honouring its commitments. The said subsidiary did not recognise the claim in the books due to uncertainty and long drawn litigation following the provisions of Ind AS.

[700200] Notes - Corporate social responsibility

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

	01/04/2018 to 31/03/2019
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Whether company has written CSR policy	No
Details CSR policy [TextBlock]	NA
Amount CSR spent for financial year	0

[610500] Notes - Events after reporting period

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
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]			
Number of share options granted in share-based payment arrangement	[pure] 0	[pure] 0	
Number of share options forfeited in share-based payment arrangement	[pure] 0	[pure] 0	
Number of share options exercised in share-based payment arrangement	[pure] 0	[pure] 0	
Number of share options expired in share-based payment arrangement	[pure] 0	[pure] 0	
Total changes of number of share options outstanding in share based payment arrangement	[pure] 0	[pure] 0	
Number of share options outstanding in share-based payment arrangement at end of period	[pure] 0	[pure] 0	[pure] 0

[613000] Notes - Earnings per share

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of earnings per share [TextBlock]	Textual information (92) [See below]	
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0

Textual information (92)

Disclosure of earnings per share [Text Block]

Earnings Per Share The calculations of profit attributable to equity shareholders and weighted average number of equity shares outstanding for the purposes of calculation of basic earnings per share as well as diluted earnings per share are as follows: Particulars As at 31st March 2019 As at 31st March 2018Loss attributable to Equity Shareholders (405.95) (519.95)Weighted average number of Equity Shares having face value of ₹ 1/- each 5,28,65,258 5,28,65,258 Basic and Diluted Earnings Per Share (0.77) (0.98)

[610900] Notes - First time adoption

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No
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