

HERMES I TICKETS PRIVATE LIMITED
Consolidated Financial Statements for period 01/04/2017 to 31/03/2018

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Corporate identity number	U63040TN2006PTC082562	
Permanent account number of entity	AABCH7295J	
Address of registered office of company	Unit No.301 & 302,3rd Floor,Campus 3B,RMZ Millenia Business Park,II,MGR Main Road,Perungudi Chennai -600096	
Type of industry	Commercial and Industrial	
Date of start of reporting period	01/04/2017	01/04/2016
Date of end of reporting period	31/03/2018	31/03/2017
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	

[400200] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	1
	01/04/2017 to 31/03/2018
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	SURESH SURANA & ASSOCIATES LLP
Name of auditor signing report	KHANDEKAR MADHUKAR PRABHAKAR
Firms registration number of audit firm	121750W/W100010
Membership number of auditor	013912
Address of auditors	Mumbai
Permanent account number of auditor or auditor's firm	AAaaa1234h
SRN of form ADT-1	Z99999999
Date of signing audit report by auditors	07/03/2019
Date of signing of balance sheet by auditors	07/03/2019

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

..(1)

Unless otherwise specified, all monetary values are in INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	01/04/2017 to 31/03/2018
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	Favourable remark
Disclosure in auditors report relating to inventories	Not applicable
Disclosure in auditors report relating to loans	Not Applicable
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Favourable remark
Disclosure in auditors report relating to deposits accepted	Not Applicable
Disclosure in auditors report relating to maintenance of cost records	Not Applicable
Disclosure in auditors report relating to statutory dues [TextBlock]	unfavourable
Disclosure in auditors report relating to default in repayment of financial dues	Favourable remark
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Not Applicable
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Favourable remark
Disclosure in auditors report relating to managerial remuneration	Favourable remark
Disclosure in auditors report relating to Nidhi Company	Not applicable
Disclosure in auditors report relating to transactions with related parties	Favourable remark
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Not Applicable
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Not Applicable
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	Not applicable

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018
Disclosure in auditor's report explanatory [TextBlock]	Textual information (1) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	Yes
Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report	In Directors report

Textual information (1)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To,
The Members of Hermes I Tickets Private Limited

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Hermes I Tickets Private Limited ("the Holding Company"), and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), which comprise the consolidated balance sheet as at 31 March 2018, the consolidated statement of profit and loss, the consolidated cash flow statement for the year ended on that date and a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

Management's Responsibility for the Consolidated Financial Statements

The Holding 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 consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with relevant Rules thereunder. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error which have been used for the purpose of preparation of the consolidated financial statements by the Board of Directors of the Holding Company, as aforesaid.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the standalone financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Holding Company's preparation of the consolidated financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained by the other auditors in terms of their reports is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Basis for Qualified Opinion:

The Company had recognized internally generated intangible assets ('Own Work Capitalised') during the year aggregating to Rs.215,903,416/- which is not in line with Accounting Standard 26 – 'Intangible asset'. In the absence of sufficient and appropriate audit evidence, we are unable to comment on the appropriateness of the amount capitalized and amortization of the same during the year ended 31 March 2018.

Agency and related activities includes revenue from sale of software, sale of mobile recharge which are reportable primary business segment under AS-17 Segment Reporting. The Company has not disclosed primary segment information, which is non-compliance of the AS-17.

However, the Management is of the opinion that the same are not a separate segment and is part of one business segment i.e Agency and related activities.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the aforesaid consolidated financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Company as at 31 March 2018, its profit and its cash flows for the year ended on that date.

Emphasis of Matter

We draw attention to Note 32 of the financial statements which describes that the Holding Company has not been able to recover due from foreign entities (including entities consolidated in this financial statements) aggregating to Rs. 5,722,816/- which are outstanding for a period exceeding nine months as at the balance sheet date. The Holding Company is in process of recovering these dues and in view of the management since the ultimate outcome of the matter cannot be presently determined, no provision has been made in the financial statements for any liability that may arise in respect of this matter.

Our opinion is not qualified in respect of the above matter.

Other Matters

We did not audit the financial statements the subsidiary included in the consolidated financial statements whose financial statements reflect total assets of Rs.320,720,301/- as at 31 March, 2018, total revenues of Rs.269,250,815/- and net cash flows of Rs. 759,223/- for the year then ended. These financial statements have been audited by other auditors whose reports have been furnished to us and our opinion is based solely on the reports of the other auditors.

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

Report on Other Legal and Regulatory Requirements

As required by Section 143(3) of the Act and based on our audit and other consideration on the report of the other auditor on separate financial statement and other information of the subsidiary as referred in the other matter paragraph, we report to the extent applicable that:

We have sought and obtained, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit of the aforesaid consolidated financial statements;

Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, in our opinion, proper books of account as required by law relating to the preparation of the consolidated financial statement have been kept so far as it appears from our examination of those books and the reports of the other auditors;

The Consolidated balance sheet, the Consolidated statement of profit and loss and the Consolidated cash flow statement dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of consolidated financial statements;

Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, in our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with relevant Rules thereunder;

The matter described in the Basis for Qualified Opinion paragraph, in our opinion, may not have an adverse effect on the functioning of the Company;

On the basis of written representations received from the directors as on 31 March 2018 taken on record by the Board of Directors of the Holding company, none of the directors of the Group companies incorporated in India is disqualified as on 31 March 2018, from being appointed as a director in terms of Section 164(2) of the Act;

The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above;

With respect to the adequacy of internal financial control over reporting of the Company and operating effectiveness of such controls, refer to our separate report in "Annexure A" to this report which is based on the auditor's report of the Holding Company;

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:

The consolidated financial statement disclose the impact of pending litigation on the consolidated financial position in its consolidated financial statements. Refer note 26 to the consolidated financial statement;

The Group did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

There are no amounts required to be transferred to the Investor Education and Protection Fund by the Group .

For Suresh Surana & Associates LLP
Chartered Accountants
Firm's Reg. No.: 121750W/W100010

Madhukar Khandekar
Partner
Membership No. 13912

Place: Mumbai
Date:

ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT

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

In conjunction with our audit of the consolidated financial statements of the Company as of and for the year ended March 31, 2018, we have audited the internal financial control over financial reporting of Hermes I Tickets Private Limited (hereinafter referred to as "the Holding Company") and its subsidiaries incorporated in India, as of that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding Company and its subsidiaries which are incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by these entities, considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the Guidance Note) issued by the Institute of Chartered Accountants of India. 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 respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on internal financial controls over financial reporting on the Holding Company and the subsidiaries incorporated in India based on our audit conducted in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence obtained and the audit evidences obtained by other auditors in terms of their reports referred to in the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Qualified Opinion

According to the information and explanation provided to us and based on audit, the following material weaknesses have been identified in the operating effectiveness of the Company's internal controls over financial reporting as at 31 March 2018:

The Company does not have appropriate internal control system in respect of tracking the costs incurred in relation to the development of internally generated intangible asset, which impacts its identification and capitalization of the intangible assets, and consequently, misstatement of the financial statements.

The Company's internal control in respect of certain regulatory compliances was not operating effectively which could potentially result in inaccurate tax balances disclosed in books of account and the Company may become liable to pay interest, fine and penalty;

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the Company's annual or interim financial statements will not be prevented or detected on a timely basis.

In our opinion, the Holding Company and its subsidiaries incorporated in India, have, in all material respects, maintained adequate internal financial controls system over financial reporting as at 31 March 2018, 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, and except for the effects/ possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the Group's internal financial controls over financial reporting were operating effectively as of 31 March 2018 .

Explanatory paragraph

We also have audited, in accordance with the Standard on Auditing issued by the Institute of Chartered Accountants of India, as specified under Section 143(10) of the Act, the consolidated financial statements of the Company, which comprises of the balance sheet as at 31 March 2018, and the related statement of profit and loss and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information. This material weakness was considered in determining the nature, timing and extent of audit test applied in our audit of the 31 March 2018 consolidated financial statements of the Company and this report affects our audit report dated 07-03-2019, which expressed a qualified opinion on the consolidated financial statements.

Other Matters

Our aforesaid report under section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls over financial reporting in so far as it relates to standalone financial statements of the Holding Company as the subsidiary company is not incorporated in India.

For Suresh Surana & Associates LLP
Chartered Accountants
Firm's Reg. No.: 121750W/W100010

Madhukar Khandekar
Partner
Membership No. 13912

Place: Mumbai
Date:

[100100] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2018	31/03/2017	31/03/2016
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	7,84,200	7,84,200	
Reserves and surplus	223,53,98,503	132,23,78,648	
Total shareholders' funds	223,61,82,703	132,31,62,848	
Share application money pending allotment	0	0	
Minority interest	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	0	0	
Other long-term liabilities	0	0	
Long-term provisions	1,50,81,654	2,21,65,612	
Total non-current liabilities	1,50,81,654	2,21,65,612	
Current liabilities [Abstract]			
Short-term borrowings	65,16,28,814	10,02,91,364	
Trade payables	29,95,57,018	31,31,19,103	
Other current liabilities	30,14,65,296	28,42,85,825	
Short-term provisions	26,04,48,986	33,24,15,098	
Total current liabilities	151,31,00,114	103,01,11,390	
Total equity and liabilities	376,43,64,471	237,54,39,850	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	3,90,46,894	1,83,35,491	7,61,50,750
Intangible assets	21,86,23,666	1,77,65,220	10,23,26,123
Total fixed assets	25,76,70,560	3,61,00,711	
Non-current investments	0	0	
Deferred tax assets (net)	1,56,10,327	2,26,00,908	
Long-term loans and advances	28,81,16,831	2,63,11,987	
Other non-current assets	24,58,372	2,14,79,760	
Total non-current assets	56,38,56,090	10,64,93,366	
Current assets [Abstract]			
Current investments	0	0	
Inventories	0	0	
Trade receivables	108,81,14,399	122,13,53,495	
Cash and bank balances	84,34,68,649	58,77,16,634	
Short-term loans and advances	100,38,60,420	44,94,09,197	
Other current assets	26,50,64,913	1,04,67,158	
Total current assets	320,05,08,381	226,89,46,484	
Total assets	376,43,64,471	237,54,39,850	

[100400] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
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 extraordinary items and tax	132,47,39,653	105,29,69,362	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for depreciation and amortisation expense	2,29,34,981	1,21,26,203	
Other adjustments for non-cash items	7,08,35,321	4,58,26,319	
Total adjustments to profit (loss)	9,37,70,302	5,79,52,522	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in trade receivables	-9,04,79,040	-87,43,67,431	
Adjustments for decrease (increase) in other current assets	-80,37,93,344	-5,00,376	
Adjustments for increase (decrease) in trade payables	1,80,89,614	15,60,28,293	
Adjustments for increase (decrease) in other current liabilities	1,71,79,471	-12,22,97,002	
Adjustments for provisions	-4,92,02,361	32,43,23,715	
Total adjustments for working capital	-90,82,05,660	-51,68,12,801	
Total adjustments for reconcile profit (loss)	-81,44,35,358	-45,88,60,279	
Net cash flows from (used in) operations	51,03,04,295	59,41,09,083	
Income taxes paid (refund)	46,62,28,625	21,55,06,040	
Net cash flows from (used in) operating activities before extraordinary items	4,40,75,670	37,86,03,043	
Net cash flows from (used in) operating activities	4,40,75,670	37,86,03,043	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of tangible assets	2,47,778	14,882	
Purchase of tangible assets	24,45,68,451	71,30,283	
Other inflows (outflows) of cash	15,97,12,731	-13,08,42,861	
Net cash flows from (used in) investing activities before extraordinary items	-8,46,07,942	-13,79,58,262	
Net cash flows from (used in) investing activities	-8,46,07,942	-13,79,58,262	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	55,13,37,450	-8,63,34,757	
Interest paid	10,92,11,401	2,82,66,611	
Net cash flows from (used in) financing activities before extraordinary items	44,21,26,049	-11,46,01,368	
Net cash flows from (used in) financing activities	44,21,26,049	-11,46,01,368	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	40,15,93,777	12,60,43,413	
Net increase (decrease) in cash and cash equivalents	40,15,93,777	12,60,43,413	
Cash and cash equivalents cash flow statement at end of period	78,49,09,489	38,33,15,712	25,72,72,298

[200100] Notes - Share capital**Disclosure of shareholding more than five per cent in company [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 1 [Member]		Shareholder 2 [Member]	
Name of shareholder [Axis]				
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
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	Wirecard Sales International Holding GmBH	Wirecard Sales International Holding GmBH	Wirecard India Private Limited	Wirecard India Private Limited
CIN of shareholder			U93000TN2009FTC122604	U93000TN2009FTC122604
Country of incorporation or residence of shareholder	UNITED STATES	UNITED STATES	INDIA	INDIA
Number of shares held in company	[shares] 78,419	[shares] 78,419	[shares] 1	[shares] 1
Percentage of shareholding in company	99.99%	99.99%	0.01%	0.01%

Disclosure of classes of share capital [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Share capital [Member]			Equity shares [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 1,00,000	[shares] 1,00,000		[shares] 1,00,000
Value of shares authorised	10,00,000	10,00,000		10,00,000
Number of shares issued	[shares] 78,420	[shares] 78,420		[shares] 78,420
Value of shares issued	7,84,200	7,84,200		7,84,200
Number of shares subscribed and fully paid	[shares] 78,420	[shares] 78,420		[shares] 78,420
Value of shares subscribed and fully paid	7,84,200	7,84,200		7,84,200
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] 78,420	[shares] 78,420		[shares] 78,420
Total value of shares subscribed	7,84,200	7,84,200		7,84,200
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 78,420	[shares] 78,420		[shares] 78,420
Value of shares called	7,84,200	7,84,200		7,84,200
Value of shares paid-up	7,84,200	7,84,200		7,84,200
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 0	[shares] 78,420	[shares] 78,420	[shares] 0
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of issue allotted for contracts without payment received in cash during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Share capital at end of period	7,84,200	7,84,200		7,84,200
Rights preferences and restrictions attaching to class of share capital				
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] 78,419		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 1		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 78,420		[shares] 0

Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment				
Terms of securities convertible into equity/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [TextBlock]				
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Terms and conditions of shares pending allotment				
Description of whether company have sufficient authorised capital to cover proposed share capital amount resulting from allotment				
Over due period for which application money is pending prior to allotment of shares				
Reason for over due period for which application money is pending prior to allotment of shares				

Disclosure of classes of share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			EQUITY	EQUITY
Number of shares authorised	[shares] 1,00,000		[shares] 1,00,000	[shares] 1,00,000
Value of shares authorised	10,00,000		10,00,000	10,00,000
Number of shares issued	[shares] 78,420		[shares] 78,420	[shares] 78,420
Value of shares issued	7,84,200		7,84,200	7,84,200
Number of shares subscribed and fully paid	[shares] 78,420		[shares] 78,420	[shares] 78,420
Value of shares subscribed and fully paid	7,84,200		7,84,200	7,84,200
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] 78,420		[shares] 78,420	[shares] 78,420
Total value of shares subscribed	7,84,200		7,84,200	7,84,200
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 78,420		[shares] 78,420	[shares] 78,420
Value of shares called	7,84,200		7,84,200	7,84,200
Value of shares paid-up	7,84,200		7,84,200	7,84,200
Par value per share			[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called			[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 78,420	[shares] 78,420	[shares] 0	[shares] 78,420
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Amount of bonus issue during period	0		0	0
Amount of issue allotted for contracts without payment received in cash during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Share capital at end of period	7,84,200	7,84,200	7,84,200	7,84,200
Rights preferences and restrictions attaching to class of share capital			0	0
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 78,419		[shares] 0	[shares] 78,419
Shares in company held by subsidiaries of its holding company	[shares] 1		[shares] 0	[shares] 1

Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 78,420		[shares] 0	[shares] 78,420
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment			0	0
Terms of securities convertible into equity/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [TextBlock]			0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0
Terms and conditions of shares pending allotment			0	0
Description of whether company have sufficient authorised capital to cover proposed share capital amount resulting from allotment			0	0
Over due period for which application money is pending prior to allotment of shares			0	0
Reason for over due period for which application money is pending prior to allotment of shares			0000	0000

Disclosure of classes of share capital [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]
	31/03/2016
Disclosure of classes of share capital [Abstract]	
Disclosure of classes of share capital [LineItems]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 78,420
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	7,84,200

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of notes on share capital explanatory [TextBlock]		Textual information (2) [See below]
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of persons on private placement of preference share	0	0
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

Textual information (2)

Disclosure of notes on share capital explanatory [Text Block]

3 Share capital

Particulars	As at 31-Mar-2017(Rs.)		As at 31-Mar-2016(Rs.)	
SHARE CAPITAL				
Authorised				
100,000 (as at 31 March 2016 100,000) equity shares of Rs. 10 each	1,000,000	1,000,000		
Issued, subscribed and fully paid-up				
78,420 (as at 31 March 2016 78,420) equity shares of Rs. 10 each	784,200	784,200		
Total			784,200	784,200

a) Reconciliation of equity shares outstanding at the beginning and at the end of the year

Particulars	Current year 2016-17		Previous year 2015-16	
	No. of Shares	Amount (Rs.)	No. of Shares	Amount (Rs.)
At the beginning of the year	78,420	784,200	784,200	784,200
Shares outstanding at the end of the year	78,420	784,200	784,200	784,200

b) Terms / rights attached to equity shares

The Company has only one class of equity shares having a par value of Rs 10 per share. Each holder of equity shares is entitled to one vote per share. The dividend, if any proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. During the year ended 31 March 2017, the Company has not declared any dividend.

In the event of liquidation of the Company, the holder of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts, if any. The distribution will be in proportion to the number of equity shares held by shareholders.

c) Shares held by shareholders holding more than 5% shares in the Company

Name of Shareholder	As at 31-Mar-2017	As at 31-Mar-2016		
			No. of shares held	% of holding
Wirecard Sales International Holding GmbH (with nominee) (formerly known as Wire Card Sales International GmbH)	78,420	100%	78,420	100%
Total			78,420	100%
			-	-

d) Shares held by holding company and its subsidiaries

Name of Shareholder	As at 31-Mar-2017	As at 31-Mar-2016		
			Number	Value in Rs.
			Number	Value in Rs.

Holding company

Wirecard Sales International Holding GmbH	78,419	784,190	78,419	784,190
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Fellow subsidiary

Wirecard India Private Limited (as nominee for Wirecard Sales International Holding GmbH)	1	10	1	10
		78,420	784,200	78,420 784,200

No shares have been allotted for consideration other than cash or as bonus shares, nor the company has bought back any shares during last five years.

[200200] Notes - Reserves and surplus**Statement of changes in reserves [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Reserves [Member]			Capital reserves [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	91,69,40,349	65,01,49,551		0
Other additions to reserves	0	0		0
Total additions to reserves	91,69,40,349	65,01,49,551		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0	0		0
Transfer to general reserve	0	0		0
Total appropriations for dividend, dividend tax and general reserve	0	0		0
Appropriation towards bonus shares	0	0		0
Total changes in reserves	91,69,40,349	65,01,49,551		0
Reserves at end of period	223,53,98,503	132,23,78,648	67,22,28,053	21,36,758
Description of nature and purpose of other reserves/funds				0
Disclosure of details of transfer to capital redemption reserve on account of company purchases of own shares				0

Statement of changes in reserves [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Capital reserves [Member]		Securities premium account [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	0		0	0
Other additions to reserves	0		0	0
Total additions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0		0	0
Transfer to general reserve	0		0	0
Total appropriations for dividend, dividend tax and general reserve	0		0	0
Appropriation towards bonus shares	0		0	0
Total changes in reserves	0		0	0
Reserves at end of period	21,36,758	21,36,758	15,10,31,923	15,10,31,923
Description of nature and purpose of other reserves/funds	0		0	0
Disclosure of details of transfer to capital redemption reserve on account of company purchases of own shares	0		000	000

Statement of changes in reserves [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Securities premium account [Member]	Foreign currency translation reserve [Member]			
		31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Statement of changes in reserves [Abstract]					
Statement of changes in reserves [LineItems]					
Changes in reserves [Abstract]					
Additions to reserves [Abstract]					
Profit (loss) for period			0	0	
Other additions to reserves			0	0	
Total additions to reserves			0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]					
Other appropriations			0	0	
Transfer to general reserve			0	0	
Total appropriations for dividend, dividend tax and general reserve			0	0	
Appropriation towards bonus shares			0	0	
Total changes in reserves			0	0	
Reserves at end of period	15,10,31,923	-1,63,31,437	-1,24,14,515	-1,24,14,515	
Description of nature and purpose of other reserves/funds		0	0		
Disclosure of details of transfer to capital redemption reserve on account of company purchases of own shares		000	000		

Statement of changes in reserves [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Surplus [Member]		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Statement of changes in reserves [Abstract]			
Statement of changes in reserves [LineItems]			
Changes in reserves [Abstract]			
Additions to reserves [Abstract]			
Profit (loss) for period	91,69,40,349	65,01,49,551	
Other additions to reserves	0	0	
Total additions to reserves	91,69,40,349	65,01,49,551	
Appropriations for dividend, dividend tax and general reserve [Abstract]			
Other appropriations	0	0	
Transfer to general reserve	0	0	
Total appropriations for dividend, dividend tax and general reserve	0	0	
Appropriation towards bonus shares	0	0	
Total changes in reserves	91,69,40,349	65,01,49,551	
Reserves at end of period	209,85,61,259	118,16,24,482	53,14,73,887
Description of nature and purpose of other reserves/funds	0	0	
Disclosure of details of transfer to capital redemption reserve on account of company purchases of own shares	000	000	

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017
Disclosure of notes on reserves explanatory [TextBlock]	Textual information (3) [See below]

Textual information (3)

Disclosure of notes on reserves explanatory [Text Block]

4 Reserves and Surplus			
Particulars	As at 31-Mar-2017(Rs.)		As at 31-Mar-2016(Rs.)
a. Securities premium			
Opening balance	151,031,923	151,031,923	
	Closing balance (a)	151,031,923	151,031,923
b. Profit and Loss Account			
Opening balance	531,473,887	197,451,586	
Profit for the year	650,150,595	334,022,301	
	Closing balance (b)	1,181,624,482	531,473,887
c. Capital Reserve			
	2,136,758	2,136,758	
d. Foreign Currency Translation reserve			
	(12,414,515)	(3,432,967)	
Total (a)+(b)+(c)+(d)	1,322,378,648	681,209,601	

[200300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2018	31/03/2017
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	9,84,16,495	10,02,91,364	55,32,12,319	0
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Loans repayable on demand [Member]		Loans repayable on demand from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	9,84,16,495	10,02,91,364	9,84,16,495	10,02,91,364
Nature of security [Abstract]				
Nature of security			OVERDRAFT FROM BANK	OVERDRAFT FROM BANK
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Loans and advances from related parties [Member]		Loans and advances from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	55,32,12,319	0	55,32,12,319	0
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (4) [See below]

Textual information (4)

Disclosure of notes on borrowings explanatory [Text Block]

8 Short-term borrowings

Particulars	As at 31-Mar-2017(Rs.)	As at 31-Mar-2016(Rs.)
Secured		
- Overdraft from bank*	100,291,364	186,626,121
Total		100,291,364 186,626,121

* Overdraft from the bank is repayable on demand and is secured against Fixed deposit. The facility carried an interest rate of 7% p.a. till 22.01.2017 and 8% p.a. from 23.01.2017 payable at monthly intervals. The above facility has subsequently been closed on 15.04.2017. (Previous year- Overdraft was secured against trade receivables of the company and all its fixed assets besides the personal guarantee of the directors and relatives).

[201000] Notes - Tangible assets**Disclosure of tangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [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	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2,85,94,320	0		2,85,94,320	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-78,19,297	-5,78,15,259				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	63,622	0		5,71,803	0	
Total disposals tangible assets	63,622	0		5,71,803	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	2,07,11,401	-5,78,15,259		2,80,22,517	0	
Tangible assets at end of period	3,90,46,894	1,83,35,491	7,61,50,750	10,41,73,269	7,61,50,750	7,61,50,750

Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]			Plant and equipment [Member]		
Sub classes of tangible assets [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]		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				9,07,312	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	78,19,297	5,78,15,259		-1,55,171	-9,04,133	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	5,08,181	0		0	0	
Total disposals tangible assets	5,08,181	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	73,11,116	5,78,15,259		7,52,141	-9,04,133	
Tangible assets at end of period	6,51,26,375	5,78,15,259	0	14,82,649	7,30,508	16,34,641

Disclosure of tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Plant and equipment [Member]					
	Owned assets [Member]					
	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	9,07,312	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				1,55,171	9,04,133	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	9,07,312	0		1,55,171	9,04,133	
Tangible assets at end of period	25,41,953	16,34,641	16,34,641	10,59,304	9,04,133	0

Disclosure of tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Factory equipments [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	9,07,312	0		9,07,312	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-1,55,171	0				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	7,52,141	0		9,07,312	0	
Tangible assets at end of period	7,52,141	0	0	9,07,312	0	0

Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Factory equipments [Member]			Other plant and equipment [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	1,55,171	0		0	-9,04,133	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	1,55,171	0		0	-9,04,133	
Tangible assets at end of period	1,55,171	0	0	7,30,508	7,30,508	16,34,641

Disclosure of tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Other plant and equipment [Member]					
	Owned assets [Member]					
	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				0	9,04,133	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		0	9,04,133	
Tangible assets at end of period	16,34,641	16,34,641	16,34,641	9,04,133	9,04,133	0

Disclosure of tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,56,73,490	0		1,56,73,490	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-24,11,179	-1,02,13,613				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	1,32,62,311	-1,02,13,613		1,56,73,490	0	
Tangible assets at end of period	1,77,33,913	44,71,602	1,46,85,215	3,03,58,705	1,46,85,215	1,46,85,215

Disclosure of tangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Furniture and fixtures [Member]			Vehicles [Member]		
	Owned assets [Member]			Owned assets [Member]		
	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				10,56,897	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	24,11,179	1,02,13,613		-1,61,825	-6,18,669	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		59,169	0	
Total disposals tangible assets	0	0		59,169	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	24,11,179	1,02,13,613		8,35,903	-6,18,669	
Tangible assets at end of period	1,26,24,792	1,02,13,613	0	9,14,976	79,073	6,97,742

Disclosure of tangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Vehicles [Member]					
	Owned assets [Member]					
	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	10,56,897	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				1,61,825	6,18,669	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	5,37,250	0		4,78,081	0	
Total disposals tangible assets	5,37,250	0		4,78,081	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	5,19,647	0		-3,16,256	6,18,669	
Tangible assets at end of period	12,17,389	6,97,742	6,97,742	3,02,413	6,18,669	0

..(10)

Disclosure of tangible assets [Table]

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [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	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	10,56,897	0		10,56,897	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-1,61,825	-6,18,669				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	59,169	0		5,37,250	0	
Total disposals tangible assets	59,169	0		5,37,250	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	8,35,903	-6,18,669		5,19,647	0	
Tangible assets at end of period	9,14,976	79,073	6,97,742	12,17,389	6,97,742	6,97,742

Disclosure of tangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]			Office equipment [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				94,25,732	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	1,61,825	6,18,669		-15,44,488	-81,35,520	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	4,78,081	0		0	0	
Total disposals tangible assets	4,78,081	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-3,16,256	6,18,669		78,81,244	-81,35,520	
Tangible assets at end of period	3,02,413	6,18,669	0	1,24,82,567	46,01,321	1,27,36,841

Disclosure of tangible assets [Table]

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	94,25,732	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				15,44,488	81,35,520	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	94,25,732	0		15,44,488	81,35,520	
Tangible assets at end of period	2,21,62,575	1,27,36,841	1,27,36,841	96,80,008	81,35,520	0

Disclosure of tangible assets [Table]

..(13)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [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	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	15,30,889	0		15,30,889	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-35,46,634	-3,79,43,324				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	4,453	0		34,553	0	
Total disposals tangible assets	4,453	0		34,553	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-20,20,198	-3,79,43,324		14,96,336	0	
Tangible assets at end of period	64,32,789	84,52,987	4,63,96,311	4,78,92,647	4,63,96,311	4,63,96,311

Disclosure of tangible assets [Table]

..(14)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]		
Sub classes of tangible assets [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	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of tangible assets [Abstract]			
Disclosure of tangible assets [LineItems]			
Reconciliation of changes in tangible assets [Abstract]			
Changes in tangible assets [Abstract]			
Depreciation tangible assets	35,46,634	3,79,43,324	
Impairment loss recognised in profit or loss tangible assets	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0	
Disposals tangible assets [Abstract]			
Disposals tangible assets, others	30,100	0	
Total disposals tangible assets	30,100	0	
Other adjustments tangible assets [Abstract]			
Other adjustments tangible assets, others	0	0	
Total other adjustments tangible assets	0	0	
Total changes in tangible assets	35,16,534	3,79,43,324	
Tangible assets at end of period	4,14,59,858	3,79,43,324	0

Disclosure of additional information tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets					Written down value method	Written down value method
Useful lives or depreciation rates tangible assets					Schedule II of the Companies Act, 2013.	Schedule II of the Companies Act, 2013.

Disclosure of additional information tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]		Vehicles [Member]		Motor vehicles [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written down value method	Written down value method			Written down value method	Written down value method
Useful lives or depreciation rates tangible assets	Schedule II of the Companies Act, 2013.	Schedule II of the Companies Act, 2013.			Schedule II of the Companies Act, 2013.	Schedule II of the Companies Act, 2013.

Disclosure of additional information tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of additional information tangible assets [Abstract]				
Disclosure of additional information tangible assets [LineItems]				
Depreciation method tangible assets	Written down value method			
Useful lives or depreciation rates tangible assets	Schedule II of the Companies Act, 2013.			

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017
Disclosure of notes on tangible assets explanatory [TextBlock]	Textual information (5) [See below]
Disclosure of accounting policy on tangible assets [TextBlock]	Textual information (6) [See below]

Textual information (5)

Disclosure of notes on tangible assets explanatory [Text Block]

12 FIXED ASSETS

Particulars	Property, Plant and Equipment				Intangible Assets		Total	Total
	Plant & Machinery	Furniture & Fixtures	Motor Vehicles	Office equipment	Computers	Computer software		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Gross Block (At cost)								
As at 01-Apr-2015	1,496,391	12,826,880	3,072,742	10,612,990	32,809,716	60,818,719	98,339,490	98,339,490
Additions	111,250	1,479,619	-	1,844,701	10,807,285	14,242,855	335,408	335,408
Disposals	-	-	2,375,000	-	-	2,375,000	-	-
As at 31-Mar-2016	1,607,641	14,306,499	697,742	12,457,691	43,617,001	72,686,574	98,674,898	98,674,898
Additions	27,000	378,716	-	294,032	2,779,310	3,479,058	3,651,225	3,651,225
Disposals	-	-	-	14,882	-	14,882	-	-
As at 31-Mar-2017	1,634,641	14,685,215	697,742	12,736,841	46,396,311	76,150,750	102,326,123	102,326,123
Depreciation/Amortization								
Upto 31-Mar-2015	502,713	6,604,572	2,066,287	4,905,006	29,672,812	43,751,390	75,137,364	75,137,364

Charge for the year	222,170	1,945,072	263,318	1,840,271	3,831,224	8,102,055	5,007,061	5,007,061
Disposals	-	-	1,747,910	-	-	1,747,910	-	-
Upto 31-Mar-2016	724,883	8,549,644	581,695	6,745,277	33,504,036	50,105,535	80,144,425	80,144,425
Charge for the year	179,250	1,663,969	36,974	1,405,125	4,439,288	7,724,606	4,416,478	4,416,478
Disposals	-	-	-	14,882	-	14,882	-	-
Upto 31-Mar-2017	904,133	10,213,613	618,669	8,135,520	37,943,324	57,815,259	84,560,903	84,560,903
Net block								
As at 31-Mar-2016	882,758	5,756,855	116,047	5,712,414	10,112,965	22,581,039	18,530,473	18,530,473
As at 31-Mar-2017	730,508	4,471,602	79,073	4,601,321	8,452,987	18,335,491	17,765,220	17,765,220

Textual information (6)

Disclosure of accounting policy on tangible assets [Text Block]

Fixed Assets

Property, Plant and Equipment

Property, Plant and Equipment are stated at cost less accumulated depreciation. Cost includes all cost incidental to acquisition, installation, commissioning expense and borrowing costs incurred until the assets are ready for commercial use.

Intangible assets

Intangible assets are recognised only if it is probable that the future economic benefits that are attributable to the asset will flow to the enterprise and the cost of the asset can be measured reliably. Computer software licenses are capitalised on the basis of costs incurred to acquire and bring to use the specific software.

2.6 Depreciation and amortization expenses

Depreciation on Property, Plant and Equipment

Depreciation on the Property, Plant and Equipment is provided in the financial statements on Written down value method based on useful lives of the assets and in the manner prescribed in Schedule II of the Companies Act, 2013.

Amortisation of Intangible assets

Capitalised software costs are amortised using the Written down value method over 10 years of useful life calculated on the basis of number of days to which the assets are put to use during the financial period.

2.7 Impairment

All the fixed assets are assessed for any indication of impairment at the end of each financial year. On such indication, the impairment loss being the excess of carrying value over the recoverable value of the assets, are charged to the Statement of Profit and Loss in the respective financial years. The impairment loss recognized in the prior years is reversed in cases where the recoverable value exceeds the carrying value, upon reassessment in the subsequent years.

[201100] Notes - Intangible assets**Disclosure of intangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
	Internally generated and other than internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	70,715	0		70,715	0	
Additions other than through business combinations intangible assets	0	0		0	0	
Acquisitions through business combinations intangible assets	0	0		0	0	
Total additions to intangible assets	70,715	0		70,715	0	
Amortization intangible assets	-1,51,15,685	-8,45,60,903				
Impairment loss recognised in profit or loss intangible assets	0	0				
Reversal of impairment loss recognised in profit or loss intangible assets	0	0				
Revaluation increase (decrease) intangible assets	0	0		0	0	
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0		0	0	
Disposals intangible assets, others	0	0		0	0	
Total disposals intangible assets	0	0		0	0	
Retirements of intangible assets	0	0		0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0		0	0	
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	-1,50,44,970	-8,45,60,903		70,715	0	
Intangible assets at end of period	21,86,23,666	1,77,65,220	10,23,26,123	31,83,00,254	10,23,26,123	10,23,26,123

Disclosure of intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]			Computer software [Member]		
	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]		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development				70,715	0	
Additions other than through business combinations intangible assets				0	0	
Acquisitions through business combinations intangible assets				0	0	
Total additions to intangible assets				70,715	0	
Amortization intangible assets	1,51,15,685	8,45,60,903		-19,53,588	-8,45,60,903	
Impairment loss recognised in profit or loss intangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss intangible assets	0	0		0	0	
Revaluation increase (decrease) intangible assets				0	0	
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers				0	0	
Disposals intangible assets, others	0	0		0	0	
Total disposals intangible assets	0	0		0	0	
Retirements of intangible assets				0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets				0	0	
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	1,51,15,685	8,45,60,903		-18,82,873	-8,45,60,903	
Intangible assets at end of period	9,96,76,588	8,45,60,903	0	1,58,82,347	1,77,65,220	10,23,26,123

Disclosure of intangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Computer software [Member]					
Sub classes of 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]		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	70,715	0				
Additions other than through business combinations intangible assets	0	0				
Acquisitions through business combinations intangible assets	0	0				
Total additions to intangible assets	70,715	0				
Amortization intangible assets				19,53,588	8,45,60,903	
Impairment loss recognised in profit or loss intangible assets				0	0	
Reversal of impairment loss recognised in profit or loss intangible assets				0	0	
Revaluation increase (decrease) intangible assets	0	0				
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0				
Disposals intangible assets, others	0	0		0	0	
Total disposals intangible assets	0	0		0	0	
Retirements of intangible assets	0	0				
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0				
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	70,715	0		19,53,588	8,45,60,903	
Intangible assets at end of period	10,23,96,838	10,23,26,123	10,23,26,123	8,65,14,491	8,45,60,903	0

Disclosure of intangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Other intangible assets [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0		0	0	
Additions other than through business combinations intangible assets	0	0		0	0	
Acquisitions through business combinations intangible assets	0	0		0	0	
Total additions to intangible assets	0	0		0	0	
Amortization intangible assets	-1,31,62,097	0				
Impairment loss recognised in profit or loss intangible assets	0	0				
Reversal of impairment loss recognised in profit or loss intangible assets	0	0				
Revaluation increase (decrease) intangible assets	0	0		0	0	
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0		0	0	
Disposals intangible assets, others	0	0		0	0	
Total disposals intangible assets	0	0		0	0	
Retirements of intangible assets	0	0		0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0		0	0	
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	-1,31,62,097	0		0	0	
Intangible assets at end of period	20,27,41,319	0	0	21,59,03,416	0	0

Disclosure of intangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Other intangible assets [Member]			Other intangible assets, others [Member]		
	Internally generated intangible assets [Member]			Internally generated intangible assets [Member]		
	Accumulated amortization and impairment [Member]			Carrying amount [Member]		
Sub classes of intangible assets [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Nature of other intangible assets				Internally generated assets		
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development				0	0	
Additions other than through business combinations intangible assets				0	0	
Acquisitions through business combinations intangible assets				0	0	
Total additions to intangible assets				0	0	
Amortization intangible assets	1,31,62,097	0		-1,31,62,097	0	
Impairment loss recognised in profit or loss intangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss intangible assets	0	0		0	0	
Revaluation increase (decrease) intangible assets				0	0	
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers				0	0	
Disposals intangible assets, others	0	0		0	0	
Total disposals intangible assets	0	0		0	0	
Retirements of intangible assets				0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets				0	0	
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	1,31,62,097	0		-1,31,62,097	0	
Intangible assets at end of period	1,31,62,097	0	0	20,27,41,319	0	0

Disclosure of intangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Other intangible assets, others [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Nature of other intangible assets	Internally generated assets			Internally generated assets		
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development		0	0			
Additions other than through business combinations intangible assets		0	0			
Acquisitions through business combinations intangible assets		0	0			
Total additions to intangible assets		0	0			
Amortization intangible assets				1,31,62,097	0	
Impairment loss recognised in profit or loss intangible assets				0	0	
Reversal of impairment loss recognised in profit or loss intangible assets				0	0	
Revaluation increase (decrease) intangible assets		0	0			
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers		0	0			
Disposals intangible assets, others		0	0		0	0
Total disposals intangible assets		0	0		0	0
Retirements of intangible assets		0	0			
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets		0	0			
Other adjustments intangible assets, others		0	0		0	0
Total other adjustments intangible assets		0	0		0	0
Total changes in intangible assets		0	0		1,31,62,097	0
Intangible assets at end of period	21,59,03,416	0	0	1,31,62,097	0	0

Disclosure of additional information intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]		Computer software [Member]	
	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Sub classes of intangible assets [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of additional information intangible assets [Abstract]				
Disclosure of additional information intangible assets [LineItems]				
Useful lives or amortization rates intangible assets			10 years	10 years
Description of amortization method used			Written down value method	Written down value method

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017
Disclosure of notes on intangible assets explanatory [TextBlock]	Textual information (7) [See below]

Textual information (7)

Disclosure of notes on intangible assets explanatory [Text Block]

Intangible Assets	
Computer software	Total
Rs.	Rs.
98,339,490	98,339,490
335,408	335,408
-	-
98,674,898	98,674,898
3,651,225	3,651,225
-	-
102,326,123	102,326,123
75,137,364	75,137,364
5,007,061	5,007,061
-	-
80,144,425	80,144,425
4,416,478	4,416,478
-	-
84,560,903	84,560,903

18,530,473	18,530,473
17,765,220	17,765,220

[200400] Notes - Non-current investments

Unless otherwise specified, all monetary values are in INR

	31/03/2018	31/03/2017
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	0	0
Aggregate provision for diminution in value of non-current investments	0	0

[200500] Notes - Current investments

Unless otherwise specified, all monetary values are in INR

	31/03/2018	31/03/2017
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

[200600] Notes - Subclassification and notes on liabilities and assets**Disclosure of breakup of provisions [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	1,50,81,654	2,21,65,612	17,46,134	2,77,583
Provision leave encashment			68,64,664	58,29,425
Provision other employee related liabilities			0	90,50,000
Total provisions for employee benefits	1,50,81,654	2,21,65,612	86,10,798	1,51,57,008
Provision for corporate tax [Abstract]				
Provision for other tax			25,18,38,188	31,72,58,090
Total provision for corporate tax			25,18,38,188	31,72,58,090
CSR expenditure provision	0	0	0	0
Total provisions	1,50,81,654	2,21,65,612	26,04,48,986	33,24,15,098

Loans and advances [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	Security deposits [Member]		Advance tax [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans and advances [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	2,97,22,090	2,23,11,987	83,94,741	40,00,000
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	2,97,22,090	2,23,11,987	83,94,741	40,00,000
Details of loans and advances to related parties	0	0		
Nature of other loans and advances	0	0		
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	Advance sales tax/VAT paid [Member]		Other deposit assets [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	83,94,741	40,00,000	25,00,00,000	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	83,94,741	40,00,000	25,00,00,000	0
Details of loans and advances to related parties	0	0	0	0
Nature of other loans and advances	0	0	0	0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Security deposits [Member]		Loans advances given other related parties [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,15,35,000	23,85,000	4,60,93,294	13,39,63,150
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,15,35,000	23,85,000	4,60,93,294	13,39,63,150
Details of loans and advances to related parties	0	0	00	00
Nature of other loans and advances	0	0		0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Loans advances given employees [Member]		Advance tax [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	66,04,313	61,30,201	98,54,510	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	66,04,313	61,30,201	98,54,510	0
Details of loans and advances to related parties	0	0		
Nature of other loans and advances	0	0		
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Advance sales tax/VAT paid [Member]		MAT credit entitlement [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	98,54,510	0	10,83,263	92,863
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	98,54,510	0	10,83,263	92,863
Details of loans and advances to related parties	0	0	0	0
Nature of other loans and advances	0	0	0	0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Other taxes receivable [Member]		Other loans and advances, others [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	10,96,49,917	30,68,37,983	81,90,40,123	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	10,96,49,917	30,68,37,983	81,90,40,123	0
Details of loans and advances to related parties	0	0	0	0
Nature of other loans and advances	0	0	Advance suppliers to	Advance to suppliers
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Secured considered good [Member]	
	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	108,81,14,399	122,13,53,495	108,81,14,399	122,13,53,495
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	108,81,14,399	122,13,53,495	108,81,14,399	122,13,53,495
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company total inventories [Member]	
	31/03/2018	31/03/2017
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		Textual information (8) [See below]
Disclosure of notes on other long-term liabilities explanatory [TextBlock]		Textual information (9) [See below]
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Disclosure of notes on other current liabilities explanatory [TextBlock]		Textual information (10) [See below]
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Accrued expenses payable	2,37,44,340	1,14,88,578
Public deposit payable, current	0	0
Total other payables, current	2,37,44,340	1,14,88,578
Advance received from customers	12,82,98,589	20,97,86,382
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	14,94,22,367	6,30,10,865
Total other current liabilities	30,14,65,296	28,42,85,825
Disclosure of notes on loans and advances explanatory [TextBlock]		Textual information (11) [See below]
Other non-current assets, others	24,58,372	2,14,79,760
Total other non-current assets	24,58,372	2,14,79,760
Nature of other non-current assets, others	Textual information (12) [See below]	Textual information (13) [See below]
Disclosure of notes on trade receivables explanatory [TextBlock]		Textual information (14) [See below]
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	12,79,99,843	15,44,618
Other deposits with banks	65,65,02,221	0
Other balances with banks	3,000	38,11,16,936
Total balance with banks	78,45,05,064	38,26,61,554
Cash on hand	4,04,425	6,54,158
Total cash and cash equivalents	78,49,09,489	38,33,15,712
Other bank balances	5,85,59,160	20,44,00,922
Total cash and bank balances	84,34,68,649	58,77,16,634
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 twelve months maturity	0	0
Other current assets, others	26,50,64,913	1,04,67,158
Total other current assets	26,50,64,913	1,04,67,158
Nature of other current assets	Accrued income Incentive accrued on long term deposit Prepaid expenses Interest accrued on FD	Prepaid expenses Interest accrued on FD

Textual information (8)

Disclosure of subclassification and notes on liabilities and assets explanatory [Text Block]

Short-term provisions			
Particulars		As at 31-Mar-2017(Rs.)	As at 31-Mar-2016(Rs.)
Provision for taxation (Net of advance tax & TDS)	317,258,090	102,681,651	
Provision for employee benefits			
- Gratuity		277,583	519,878
- Leave encashment		5,829,425	4,299,996
Provision for disputed liabilities		9,050,000	-
Total			332,415,098
			107,501,525

13 Long-term loans and advances			
(Unsecured, considered good)			
Particulars		As at 31-Mar-2017(Rs.)	As at 31-Mar-2016(Rs.)
Security deposit		22,311,987	15,169,538
(With related parties Rs 10,500,000/- (PY Rs 1,544,840/-)			
Other loans and advances		-	381,840
Service tax paid under appeal		4,000,000	-
Total			26,311,987
			15,551,378

Textual information (9)

Disclosure of notes on other long-term liabilities explanatory [Text Block]

6 Other long-term liabilities			
Particulars	As at 31-Mar-2017(Rs.)	As at 31-Mar-2016(Rs.)	
Others:			
Trade / security deposits received	-	900,000	
Total		-	900,000

Textual information (10)

Disclosure of notes on other current liabilities explanatory [Text Block]

C Other current liabilities			
Particulars	As at 31-Mar-2017(Rs.)	As at 31-Mar-2016(Rs.)	
Advance from customers	209,786,382	328,228,142	
Accrual for expenses	11,488,578	10,511,239	
Other payables			
- Statutory dues	36,937,703	42,945,006	
- Employee dues	26,073,162	24,898,440	
Total		284,285,825	406,582,827

Textual information (11)

Disclosure of notes on loans and advances explanatory [Text Block]

13 Long-term loans and advances

(Unsecured, considered good)

Particulars	As at 31-Mar-2017(Rs.)	As at 31-Mar-2016(Rs.)
Security deposit	22,311,987	15,169,538
(With related parties Rs 10,500,000/- (PY Rs 1,544,840/-)		
Other loans and advances	-	381,840
Service tax paid under appeal	4,000,000	-
Total		26,311,987
		15,551,378

Short-term loans & advances

(Unsecured, considered good)

Particulars	As at 31-Mar-2017(Rs.)	As at 31-Mar-2016(Rs.)
Security deposit	2,385,000	-
Loans and advances to related parties	133,963,150	313,232,076
Loans and advances to employees	6,130,201	4,922,904
Service tax credit	92,863	-
Other loans & advances	306,837,983	473,790,967
Total		449,409,197
		791,945,947

Textual information (12)

Nature of other non-current assets, others

a) Fixed deposits with maturity greater than 12 months (includes pledge against bank guarantee Rs. 1358372(as at 31-Mar-17 Rs.1,800,000)) b) Interest accrued on FD 0 c) Income tax refund due 1100000

Textual information (13)

Nature of other non-current assets, others

a) Fixed deposits with maturity greater than 12 months (includes pledge against bank guarantee Rs.1,800,000 (as at 31-Mar-16 Rs.1,700,000)) b) Interest accrued on FD c) Income tax refund due

Textual information (14)

Disclosure of notes on trade receivables explanatory [Text Block]

15 Trade receivables			
(Unsecured, considered good unless otherwise stated)			
Particulars	As at 31-Mar-2017(Rs.)	As at 31-Mar-2016(Rs.)	
Trade receivables outstanding for more than six months from the date they became due for payment			
- considered good	313,557,990	-	
- considered doubtful	21,615,832	-	
Less: Provision for doubtful debts	(21,615,832)	-	
		313,557,990	-
Other trade receivables (considered good)	907,795,505	346,986,064	
Total		1,221,353,495	346,986,064

[200700] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Total contingent liabilities and commitments	0	0
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
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
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	0	0
Number of person share application money received during year	0	0
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0

[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (15) [See below]	Textual information (16) [See below]
Disclosure of accounting policies explanatory [TextBlock]		Textual information (17) [See below]

Textual information (15)

Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]

HERMES I
TICKETS
PRIVATE
LIMITED

NOTES TO
THE
STANDALONE
FINANCIAL
STATEMENTS
FOR THE
YEAR ENDED
31 MARCH
2018

1 Corporate Information:

Hermes I Tickets Private Limited (“HERMES” or “the Company”) is a private limited company incorporated in India under Companies Act, 1956. The company and its subsidiaries (together referred as the “Group”) in these consolidated financial statements. The main business of the company is software development and licensing, e-commerce, payment and remittance services. The company also earns revenue from online booking of tickets on air/ rail/ bus, hosting services and also from domestic money transfer business and other related services.

The subsidiaries considered in the consolidated financial statement is as under:

Name of the subsidiary company	Country of Incorporation	% holding of HERMES	31 March, 2018	31 March, 2017

	G.I. Philippines Corporation	Philippines	99.90%	99.90%
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2 Significant accounting policies

2.1 Basis of preparation of financial statements

The financial statements of the Group have been prepared on the basis of historical cost convention and on the principle of a going concern. The financial statements are in compliance with all material aspects of the Companies (Accounting Standards) Rules, 2006, notified under Section 133 of the Act, read with the relevant Rules thereunder and relevant provisions of the Act.

The Group follows mercantile system of accounting and recognises income and expenditure on accrual basis except those with significant uncertainties.

All assets and liabilities of the Group have been classified as current or non-current as per the Group's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of services and the time between the acquisition of assets / inputs for processing and their realization in cash and cash equivalents, the Group has ascertained its normal operating cycle as 12 months for the purpose of current / non-current classification of assets and liabilities.

2.2 Use of Estimates

In preparation of financial statements conforming to GAAP requirements certain estimates and assumptions are essentially required to be made with respect to items such as provision for doubtful debts, future obligations under employee retirement benefit plans, income taxes and the useful life period

of Fixed Assets. Due care and diligence have been exercised by the Management in arriving at such estimates and assumptions since they may directly affect the reported amounts of income and expenses during the year as well as the balances of Assets and Liabilities

including those which are contingent in nature as at the date of reporting of the financial statements.

To comply with GAAP requirements relating to impairment of assets, if any, the Management periodically determines such impairment using external and internal resources for such assessment. Loss, if any, arising out of such impairment is expensed as stipulated under the GAAP requirements. Contingencies are recorded when a liability is likely to be incurred and the amount can be reasonably estimated. To this extent the results may differ from such estimates.

2.3 Principles of consolidation

The consolidated financial statements have been prepared on the following basis.

(i) The Financial statement of the holding company and its subsidiaries are combined line-by-line basis adding together the book values of like items of assets, liabilities, income and expenditure after fully eliminating the intra-group balances and intra-group transactions in accordance with Accounting Standard (AS) 21 – “Consolidated Financial Statements”.

(ii) In case of foreign subsidiaries, being non-integral foreign operations, revenue items are consolidated at the average rate prevailing during the year. All assets and liabilities are converted at rates prevailing at the end of the year. Any exchange difference arising on consolidation is recognised in the Exchange Fluctuation Reserve.

(iii) Consistency in adoption of accounting policies among all the group companies is ensured to the extent practicable.

- (iv) The difference between the cost of investment in the holding company over the net assets at the time of acquisition of shares in the subsidiary company is recognized in financial statement as Goodwill or Capital Reserve as the case may be.
- (v) Offset (eliminate) the carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of each subsidiary.
- (vi) Non-controlling interest's share of net profit of consolidated subsidiaries for the year is identified and adjusted against the income of the group in order to arrive at the net income attributable to shareholders of the Company.
- (vii) Non-controlling interest's share of net assets of consolidated subsidiaries is identified and presented in the consolidated balance sheet separate from liabilities and the equity of the Company's shareholders.
- (viii) The financial year of the subsidiary is for the period January to December. However, for the purpose of consolidation the financial statements of the subsidiary are drawn up to 31 March, 2018.
- (ix) As far as possible, the consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented in the same manner as HERMES's separate financial statements.

2.4 Revenue Recognition

Revenue from the sale of tickets is recognized as an agent on a net commission on earned basis. Incentives are recognized when the performance thresholds under the incentive schemes are achieved or are probable to be achieved at the end of periods. Revenue from software and hosting services are recognised in accordance with the terms specified in the respective agreements.

The Company generally does not assume inventory risk in airline ticketing business as Company typically acts as an agent. However, on a few occasions, Company pre-purchases airline ticket inventory in order to enjoy special negotiated rates and the Company assumes inventory risk on such tickets. When Company sells pre-purchased tickets to its customers, revenue is accounted for on a "gross" basis (representing the price of the tickets paid by its customers) and the amount spent to pre-purchase the tickets is classified as a service cost. The amount recognised as revenue is exclusive of taxes and is net of returns and discounts.

Enrolment fees received from the agents have been accounted for on the successful completion of agency registration process.

Commissions from banking correspondence business are recognized as per the revenue sharing agreement between the company and the respective banks.

Interest income is recognized on time proportion basis, taking into account the amount outstanding and the rate applicable.

2.5 Property, plant and equipment

Property, Plant and Equipment are stated at cost less accumulated depreciation. Cost

includes all cost incidental to acquisition,

installation, commissioning expense and borrowing costs incurred until the assets are ready for commercial use.

2.6 Intangible assets

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

Internally generated Intangible assets are recognised only if it is probable that the future economic benefits that are attributable to the asset will flow to the enterprise and the cost of the asset can be measured reliably. Computer software licenses are capitalised on the basis of costs incurred to acquire and bring to use the specific software.

2.7 Depreciation and amortisation expenses

Depreciation on Property, plant and equipment

Depreciation on the property, plant and equipment is provided in the financial statements on Written Down Value (WDV) method based on useful lives of the assets and in the manner prescribed in Schedule II of the Companies Act, 2013.

Amortisation of Intangible assets

Intangible assets are amortised using the Written down value ('WDV') method over 10 years of useful life calculated on the basis of number of days to which the assets are put to use during the financial period in which such assets are identified as ready to use by the management.

2.8 Impairment

Property, plant and equipment

All the property, plant and equipment are assessed for any indication of impairment at the end of each financial year. On such indication, the impairment loss being the excess of carrying value over the recoverable value of the assets, are charged to the Statement of Profit and Loss in the respective financial years. The impairment loss recognized in the prior years is reversed in cases where the recoverable value exceeds the carrying value, upon reassessment in the subsequent years.

Intangible assets

Intangible assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable.

If the recoverable amount of an asset (or cash generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in the Statement of Profit and Loss.

Any reversal of the previously recognised impairment loss is limited to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined if no impairment loss had previously been recognised.

2.9 Employee Benefit expenses

Defined contribution plan

Contributions paid/ payable under defined contribution plans are recognized in the statement of Profit and Loss in each year.

Defined contribution plans primarily consist of Provident Fund/ Employees State Insurance administered and managed by the Government of India. The company makes

monthly contributions and has no further obligations under the plan beyond its contributions.

Defined benefit plan - Gratuity

The liability as at the Balance Sheet date is provided for based on the actuarial valuation carried out in accordance with revised Accounting Standard 15 (Revised 2005) on "Employee Benefits" as at the end of the year. Actuarial Gains/Losses are recognized immediately in statement of Profit & Loss.

2.10 Taxes on Income

(i)

Provision for current tax is made for the amount of tax payable in respect of taxable income for the year under Income-tax Act, 1961.

(ii)

Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets are recognised only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. In situations where the company has unabsorbed depreciation or carry forward tax losses, deferred tax assets are recognised only if there is virtual certainty supported by convincing evidence that such deferred tax assets can be realised against future taxable profits.

2.11 Earnings Per Share

The earnings considered for ascertaining the Group's Earnings per Share comprises the net profit after tax. The number of shares used in

computing Basic EPS is the weighted average number of shares outstanding during the year. The number of shares used in computing diluted EPS comprises the weighted average shares considered for deriving basic EPS, and also the weighted average number of equity shares that would be issued on the conversion of all dilutive potential equity shares.

2.12 Borrowing Cost

Expenditure on borrowing cost on the loans obtained specifically for acquisition, construction or production of qualifying assets are capitalized as part of the cost of that asset. All other borrowing costs are charged to statement of profit and loss.

2.13 Foreign Currency Transactions

Foreign currency transactions are translated at the exchange rates prevailing on the respective date of transactions.

Assets and Liabilities outstanding in foreign currency as on the date of the Balance Sheet are translated at exchange rates prevailing as on the last day of the relevant financial year. Differences arising out of such translations are charged to the statement of profit and loss.

2.14 Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognized when the Group has an obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Obligations are assessed on an ongoing basis and only those having a largely probable outflow of resources are provided for.

Contingent Liabilities are recognized only when there is a possible obligation arising from past events due to occurrence or non-occurrence of one or more uncertain future events not wholly within the control of

the Group or where any present obligation cannot be measured in terms of future outflow of resources or where a reliable estimate of the obligation cannot be made then the fact is disclosed.

2.15 Segment reporting

The Group derives revenue from agency and related activities, which in the context of Accounting Standards 17 "Segment Reporting" is considered as primary segment. The secondary reportable segments are Geographical i.e., within India and outside India.

2.16 Leases

Lease rental in respect of operating lease arrangements are charged to expense over the term of the related lease agreement.

Textual information (16)

Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]

1. Corporate Information:

Hermes I Tickets Private Limited (“HERMES” or “the Company”) is a private limited company incorporated in India under Companies Act, 1956. The company and its subsidiaries (together referred as the “Group”) in these consolidated financial statements. The main business of the Group is that it is an approved IATA agent and the Company earns revenue from online booking of tickets on air/ rail/ bus, hosting services and also from domestic money transfer business and other related services.

The subsidiaries considered in the consolidated financial statement is as under:

Name of the subsidiary company	Country of Incorporation	% holding of HERMES	
31 March, 2017	31 March, 2016		
G.I. Philippines Corporation	Philippines	99.9%	99.9%

2. Significant accounting policies

Basis of preparation of financial statements

The financial statements of the Group have been prepared on the basis of historical cost convention and on the principle of a going concern. The financial statements are in compliance with all material aspects of the Companies (Accounting Standards) Rules, 2006, notified under Section 133 of the Act, read with the relevant Rules thereunder and relevant provisions of the Act.

The Group follows mercantile system of accounting and recognises income and expenditure on accrual basis except those with significant uncertainties.

All assets and liabilities of the Group have been classified as current or non-current as per the Group’s normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of services and the time between the acquisition of assets / inputs for processing and their realization in cash and cash equivalents, the Group has ascertained its normal operating cycle as 12 months for the purpose of current / non-current classification of assets and liabilities.

2.2 Use of Estimates

In preparation of financial statements conforming to GAAP requirements certain estimates and assumptions are essentially required to be made with respect to items such as provision for doubtful debts, future obligations under employee retirement benefit plans, income taxes and the useful life period of Fixed Assets. Due care and diligence have been exercised by the Management in arriving at such estimates and assumptions since they may directly affect the reported amounts of income and expenses during the year as well as the balances of Assets and Liabilities including those which are contingent in nature as at the date of reporting of the financial statements.

To comply with GAAP requirements relating to impairment of assets, if any, the Management periodically determines such impairment using external and internal resources for such assessment. Loss, if any, arising out of such impairment is expensed as stipulated under the GAAP requirements. Contingencies are recorded when a liability is likely to be incurred and the amount can be reasonably estimated. To this extent the results may differ from such estimates.

2.3 Principles of consolidation

The consolidated financial statements have been prepared on the following basis.

The Financial statement of the holding company and its subsidiaries are combined line-by-line basis adding together the book values of like items of assets, liabilities, income and expenditure after fully eliminating the intra-group balances and intra-group transactions in accordance with Accounting Standard (AS) 21 – “Consolidated Financial Statements”.

In case of foreign subsidiaries, being non-integral foreign operations, revenue items are consolidated at the average rate prevailing during the year. All assets and liabilities are converted at rates prevailing at the end of the year. Any exchange difference arising on consolidation is recognised in the Exchange Fluctuation Reserve.

Consistency in adoption of accounting policies among all the group companies is ensured to the extent practicable.

The difference between the cost of investment in the holding company over the net assets at the time of acquisition of shares in the subsidiary

company is recognized in financial statement as Goodwill or Capital Reserve as the case may be.

Offset (eliminate) the carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of each subsidiary.

Non-controlling interest's share of net profit of consolidated subsidiaries for the year is identified and adjusted against the income of the group in order to arrive at the net income attributable to shareholders of the Company.

Non-controlling interest's share of net assets of consolidated subsidiaries is identified and presented in the consolidated balance sheet separate from liabilities and the equity of the Company's shareholders.

The financial year of the subsidiary is for the period January to December. However, for the purpose of consolidation the financial statements of the subsidiary are drawn up to 31 March, 2017.

As far as possible, the consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented in the same manner as HERMES's separate financial statements.

2.4 Revenue Recognition

Revenue from the sale of tickets is recognized as an agent on a net commission on earned basis. Incentives are recognized when the performance thresholds under the incentive schemes are achieved or are probable to be achieved at the end of periods. Hosting services revenue are recognised as per the terms of the agreements.

The Company generally does not assume inventory risk in airline ticketing business as Company typically acts as an agent. However, on a few occasions, Company pre-purchases airline ticket inventory in order to enjoy special negotiated rates and the Company assumes inventory risk on such tickets. When Company sells pre-purchased tickets to its customers, revenue is accounted for on a "gross" basis (representing the price of the tickets paid by its customers) and the amount spent to pre-purchase the tickets is classified as a service cost. The amount recognised as revenue is exclusive of taxes and is net of returns and discounts.

Enrolment fees received from the agents have been accounted for on the successful completion of agency registration process.

Commissions from banking correspondence business are recognized as per the revenue sharing agreement between the company and the respective banks.

Interest income is recognized on time proportion basis, taking into account the amount outstanding and the rate applicable.

Fixed Assets

Property, Plant and Equipment

Property, Plant and Equipment are stated at cost less accumulated depreciation. Cost includes all cost incidental to acquisition, installation, commissioning expense and borrowing costs incurred until the assets are ready for commercial use.

Intangible assets

Intangible assets are recognised only if it is probable that the future economic benefits that are attributable to the asset will flow to the enterprise and the cost of the asset can be measured reliably. Computer software licenses are capitalised on the basis of costs incurred to acquire and bring to use the specific software.

2.6 Depreciation and amortization expenses

Depreciation on Property, Plant and Equipment

Depreciation on the Property, Plant and Equipment is provided in the financial statements on Written down value method based on useful lives of the assets and in the manner prescribed in Schedule II of the Companies Act, 2013.

Amortisation of Intangible assets

Capitalised software costs are amortised using the Written down value method over 10 years of useful life calculated on the basis of number of days to which the assets are put to use during the financial period.

2.7 Impairment

All the fixed assets are assessed for any indication of impairment at the end of each financial year. On such indication, the impairment loss being the excess of carrying value over the recoverable value of the assets, are charged to the Statement of Profit and Loss in the respective financial years. The impairment loss recognized in the prior years is reversed in cases where the recoverable value exceeds the carrying value, upon reassessment in the subsequent years.

Employee Benefit expenses

Defined contribution plan

Contributions paid/ payable under defined contribution plans are recognized in the statement of Profit and Loss in each year. Defined contribution plans primarily consist of Provident Fund/ Employees State Insurance administered and managed by the Government of India. The company makes monthly contributions and has no further obligations under the plan beyond its contributions.

Defined benefit plan - Gratuity

The liability as at the Balance Sheet date is provided for based on the actuarial valuation carried out in accordance with revised Accounting Standard 15 (Revised 2005) on "Employee Benefits" as at the end of the year. Actuarial Gains/Losses are recognized immediately in statement of

Profit & Loss.

Taxes on Income

Provision for current tax is made for the amount of tax payable in respect of taxable income for the year as per applicable law in each jurisdiction.

Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets are recognised only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. In situations where the company has unabsorbed depreciation or carry forward tax losses, deferred tax assets are recognised only if there is virtual certainty supported by convincing evidence that such deferred tax assets can be realised against future taxable profits.

Earnings Per Share

The earnings considered for ascertaining the Group's Earnings per Share comprises the net profit after tax. The number of shares used in computing Basic EPS is the weighted average number of shares outstanding during the year. The number of shares used in computing diluted EPS comprises the weighted average shares considered for deriving basic EPS, and also the weighted average number of equity shares that would be issued on the conversion of all dilutive potential equity shares.

Borrowing Cost

Expenditure on borrowing cost on the loans obtained specifically for acquisition, construction or production of qualifying assets are capitalized as part of the cost of that asset. All other borrowing costs are charged to statement of profit and loss.

Foreign Currency Transactions

Foreign currency transactions are translated at the exchange rates prevailing on the respective date of transactions. Assets and Liabilities outstanding in foreign currency as on the date of the Balance Sheet are translated at exchange rates prevailing as on the last day of the relevant financial year. Differences arising out of such translations are charged to the statement of profit and loss.

Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognized when the Group has an obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Obligations are assessed on an ongoing basis and only those having a largely probable outflow of resources are provided for.

Contingent Liabilities are recognized only when there is a possible obligation arising from past events due to occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group or where any present obligation cannot be measured in terms of future outflow of resources or where a reliable estimate of the obligation cannot be made then the fact is disclosed.

Segment reporting

The Group derives revenue from agency and related activities, which in the context of Accounting Standards 17 "Segment Reporting" is considered as primary segment. The secondary reportable segments are Geographical i.e., within India and outside India.

Leases

Lease rental in respect of operating lease arrangements are charged to expense over the term of the related lease agreement.

Earnings per Share (EPS)

Particulars	Current year 2016-2017	Previous year 2015-2016
Nominal Value of Equity Shares (Rs. Per Share)	10	10
Number of shares outstanding	78,420	78,420
Weighted average number of Equity Shares outstanding during the period	78,420	78,420
Net Profit/ (Loss) after Tax as per Statement of Profit and Loss attributable to Equity Shareholders (After adjusting Non-Controlling Interest) (Rs.)	650,150,595	334,022,301
Earnings Per Share – Basic and diluted (in Rs.)	8,291	4,259

Contingent Liabilities

Particulars	As at 31 March 2017 (Rs.)	As at 31 March 2016 (Rs.)
Bank guarantee	22,375,127	33,452,000
Service tax*	213,609,677	112,568,017
Income-tax	-	1,936,400

*During the financial year 2014-15, the Commissioner of Central Excise, Chennai-I raised a demand of Rs. 112,568,017/-, including tax, interest, penalty treating some of the services are liable for Service Tax relating to the financial years 2007-08, 2008-09, 2009-10 and 2010-11. Additionally, during the financial year 2016-17, the Company has received a show cause-cum-demand notice from Commissioner of Service Tax, Chennai-III for service tax amounting to Rs. 101,041,660/- for the financial years 2012-13, 2013-14 and 2014-15.

The Company has disputed the said orders and filed an appeal before the Central Excise and Service Tax Appellate Tribunal, Chennai. Considering the status of pending appeal and chance of success, the same has not been provided for.

Employee benefit expenses:

A) Defined contribution plans:

- a. Employer's Contribution to Provident Fund
- b. Employer's Contribution to Employee's State Insurance

The Group has recognised the following amounts in the Statement of Profit and Loss:

Particulars	Current Year (2016 - 2017) (Rs.)	Previous Year (2015 - 2016) (Rs.)
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Employer's Contribution to Provident Fund	12,378,141	11,971,582
Employer's Contribution to Employee's State Insurance	2,088,603	1,711,984
Employers contribution towards Social Security System/ PhilHealth / Employee's Compensation Commission (Mandatory minimum employee benefit contribution in Philippines)	1,197,221	1,057,728

In respect of the defined contribution plans, an amount of Rs. 18,744,154 (2016: Rs. 17,063,408) has been recognized in the Statement of Profit and Loss during the year.

B) Defined benefit plans:

Gratuity:

The following table sets forth the status of the Gratuity Plan of the Group and the amounts recognized in the financial statements:

Principal Actuarial assumptions used

Particulars	As at 31 March 2017	As at 31 March 2016
Discount rates	7.50%	8.00%
Expected salary increase rates	10.00%	6.00%
Expected rate of return on plan assets	7.50%	8.00%
Expected Average remaining working lives of employees (years)	26.69	26.00

Reconciliation of opening and closing balances of the present value of the obligations

Particulars	Current year 2016-2017 (Rs.)	Previous year 2015-2016 (Rs.)
Present Value of Obligation at the beginning of the period	11,170,415	8,140,761
Current service cost	3,801,259	2,802,752
Interest cost	892,997	651,261
Actuarial loss/(gain)	18,874,639	(424,359)
Benefits paid	(3,781,785)	Nil

Present Value of obligation at the end of the period	30,957,525	11,170,415
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Amounts recognised in the balance sheet

Particulars	As at 31 March 2017 (Rs.)	As at 31 March 2016 (Rs.)
Present value of funded obligation	30,957,525	11,170,415
Less: Fair value of assets	8,514,330	4,912,286
Net Liability / (Asset)	22,443,195	6,258,129

Expenses recognised in the profit & loss statement

Particulars	Current year 2016-2017 (Rs.)	Previous year 2015-2016 (Rs.)
Current service cost	3,801,259	2,802,752
Interest cost	892,997	651,261
Actuarial (gain)/loss	18,874,639	(336,645)
Expected return on plan assets	(392,703)	Nil
Cost recognized	23,176,192	3,117,368

Leave encashment:

The company has provided for short-term benefits in the form of earned leave encashment for the all the eligible employees.

Leases

The Company has entered into cancellable operating leases for office premises and an amount of Rs. 16,554,339/- (2016: Rs. 15,854,700/-) paid under such agreements have been charged to statement of Profit & Loss. There are no finance lease obligations as at the year-end.

The Company has only one business segment viz agency and related activities, which is being considered as primary business segment by the Management. The secondary reportable segments are Geographical i.e., within India and outside India and revenues have been allocated to countries based on location of the customers as follows:

Particulars	Current Year	Previous Year
2016-2017	2015-2016	

(Rs.)	(Rs.)	
Sales and income from operation		
Within India	1,603,438,727	3,238,594,154
Outside India	673,765,588	172,607,010
Total	2,277,204,315	3,411,201,164
Carrying amount of segment assets by geographical location of assets		
Within India	1,780,134,007	1,520,778,974
Outside India	572,704,935	30,316,121
Total	2,352,838,942	1,551,095,095
Additions to tangible and intangible assets		
Within India	6,989,207	14,557,527
Outside India	141,076	20,736
Total	7,130,283	14,578,263

The details of related party disclosures are as under:

Holding Company	Wirecard Sales International Holding GmbH	
Key Managerial Personnel	Ramu Annamalai Ramasamy	Director
R M Palaniyapan	Director	
Manoj Kumar Sahu	Director	

Selvaraj L	CFO till 9-Dec-16	
Venkatesan N R	CFO from 9-Dec-16	
Relative of KMP	Umaiya Radhai	
	Sudha Somasundaram	
	R M Kothai	
Others	GI Technology Private Limited	Fellow Subsidiary
	GI Hospitalities Private Limited (Amalgamated with GI Retail Private Limited)	Common directors.
	GI Retail Private Limited	Common directors.
	ARM I Solutions Private Limited	Common directors.
	ARM International (Partnership Firm)	Directors are partners

The following table summarizes related-party transactions and balances included in the consolidated financial statements.

Particulars	Transaction during the year (Rs.)		Balance receivable/(payable) (Rs.)	
	Current year 2016-17	Previous year 2015-16	As at 31 March 2017	As at 31 March 2016
Commission expense				
GI Technology Private Limited	33,299,159		31,895,343	(7,344,570) (3,010,887)
Salary				
Ramu Annamalai Ramasamy	600,000		1,250,000	- -
Selvaraj L	414,517		875,000	- -
N. R. Venkatesan	1,677,135		-	- -
Umaiya Radhai	-		1,250,000	- -

Sudha Somasundaram	-	1,250,000	-	-
Rent expense				
Sudha Somasundaram	1,200,500	953,328	(105,000)	(225,466)
ARM International	8,542,080	7,830,240	-	(1,087,880)
R M Kothai	450,000	600,000	-	(202,520)
Operating expenses				
WireCard Sales International Holding GmbH	807,682	-	(755,660)	-
Interest income				
GI Hospitalities Private Ltd	-	10,240,561	-	-
Hotel booking and package purchase				
GI Hospitalities Private Ltd	37,486,297	101,599,859	(61,195)	(4,734,285)
Rent deposit				
ARM International	8,955,160	-	10,000,000	1,044,840
R M Kothai	-	-	500,000	500,000
Loans				
GI Hospitalities Private Ltd	1,979,420	71,033,849	-	-
Advances (Trade)				
GI Retail Private Limited	125,776,362	37,568,559	69,703	-
GI Technology Private Limited	187,502,549	-	128,740,414	316,242,963
ARM I Solution P Ltd	-	3,452,701	-	-

The Company has not entered into any derivative transactions during the year. The details of unhedged foreign currency exposure outstanding as at balance sheet date are follows:

Particulars	As at 31 March 2017		As at 31 March 2016	
	Amount in foreign currency	Equivalent (Rs.)*	Amount in foreign currency	Equivalent (Rs.)*
Trade receivables				
USD	20,957	1,358,831	12,825	784,099
Euro	7,000,000	484,733,200	-	-
Trade payables				
Euro	10,912	755,660	-	-

* as at year-end RBI exchange rate

During the year, the Company had Specified Bank Notes (SBNs) or other denomination notes as defined in the MCA notification, G.S.R.308(E), dt. March 31, 2017. The details of SBNs held and transacted during the period from November 8, 2016 to December 30, 2016, the denomination-wise SBNs and other notes as per the notification are as follows:

Particulars	SBNs	Other Denomination Notes	Total
Closing cash in hand as on November 8, 2016	159,500	748,462	907,962
Add: Permitted receipts	Nil	508,000	508,000
Less: Permitted payments	Nil	(932,152)	(932,152)
Less: Amount deposited in to Bank	(159,500)	Nil	(159,500)
Closing cash in hand as on December 30, 2016	Nil	324,310	324,310

Note: The details mentioned above pertain only to the deposits made by HERMES directly into the company's bank accounts and does not include the cash deposits made directly by the agents amounting to Rs.3,091,218,907/- into the bank account of Group during the period 08 November, 2016 to 30 December, 2016. However, as per statement reported in Income tax India website the total cash deposits made by the agents directly into the bank account of Group totals to Rs. 4,165,497,423 which is not in line with the Bank statements and for which the company has given a response for the difference.

Corporate Social Responsibility (CSR):

As per provisions of Section 135 of the Companies Act, 2013, HERMES has to incur at least 2% of average net profits of the preceding three financial years towards Corporate Social Responsibility ("CSR"). Accordingly, a CSR committee has been formed for carrying out CSR activities as per the Schedule VII of the Companies Act, 2013. The Company has contributed a sum of Rs. 3,024,000/- (PY: Nil) towards this cause and

debited the same to the Statement of Profit and Loss. The funds are primarily allocated to Sri Venkateswara Bala Mandir which is a “charitable institution” established in 1943 with an objective to identify destitutes, feed and educate them, and work towards their rehabilitation in society.

Details of CSR Expenditure:

Particulars	As at 31 March 2017 (Rs.)	As at 31 March 2016 (Rs.)
a) Gross amount required to be spent by the Company during the year	6,235,280	2,173,515
b) Amount spent during year ended (contribution to charitable trust / universities)	3,024,000	Nil

The management has taken all possible steps to obtain the confirmation of balances from debtors, creditors and other advances. The advances paid to airline agencies where recovery/adjustment was not forthcoming for some of the years, the company is taking all possible steps to recover / adjust the same in future sale and/or all other possible ways to settle the long pending advances. In the opinion of the Board of Directors, all the current assets, investments and loans and advances have a value on realization in the ordinary course of business at least equal to the amount at which they are stated. All the liabilities shall also be settled in the ordinary course of the business. The management is of the opinion that there are no doubtful debts, loans and advances, etc., as at the balance sheet date other than those disclosed in the financial statements.

Additional information, as required under Schedule III to the Companies Act, 2013

Year ended 31st March 2017				
Net Assets (i.e. total assets minus total liabilities)	Share in Profit / (Loss)			
	As % of consolidated net assets	Amount In Rs.	As % of consolidated Profits / (Loss)	Amount In Rs.
Parent				
Hermes I Tickets Private Limited	98.54%	1,303,781,709	112.07%	728,617,693
Subsidiary GI Philippines Corporation	3.25%	42,978,786	(12.07%)	(78,468,142)
Eliminations and consolidation adjustments	(1.78%)	(23,597,647)		
Total	100%	1,323,162,848	100%	650,149,551

The previous year figures have been re-grouped /reclassified wherever necessary to confirm to current year presentation.

Signature to Notes '1' to '37'

As per our report of even date attached

For Suresh Surana & Associates LLP For and on behalf of the Board of Directors
Chartered Accountants
Firm's Regn. No.: 121750W/W-100010

Madhukar Khandekar	Manoj Kumar Sahu
Partner	Director
Membership No. 13912	DIN: 07403048

Place: Mumbai	Place: Chennai	Place: Chennai
Date: Date: Date:		

Textual information (17)

Disclosure of accounting policies explanatory [Text Block]

1. Corporate Information:

Hermes I Tickets Private Limited (“HERMES” or “the Company”) is a private limited company incorporated in India under Companies Act, 1956. The company and its subsidiaries (together referred as the “Group”) in these consolidated financial statements. The main business of the Group is that it is an approved IATA agent and the Company earns revenue from online booking of tickets on air/ rail/ bus, hosting services and also from domestic money transfer business and other related services.

The subsidiaries considered in the consolidated financial statement is as under:

Name of the subsidiary company	Country of Incorporation	% holding of HERMES	
31 March, 2017	31 March, 2016		
G.I. Philippines Corporation	Philippines	99.9%	99.9%

2. Significant accounting policies

Basis of preparation of financial statements

The financial statements of the Group have been prepared on the basis of historical cost convention and on the principle of a going concern. The financial statements are in compliance with all material aspects of the Companies (Accounting Standards) Rules, 2006, notified under Section 133 of the Act, read with the relevant Rules thereunder and relevant provisions of the Act.

The Group follows mercantile system of accounting and recognises income and expenditure on accrual basis except those with significant uncertainties.

All assets and liabilities of the Group have been classified as current or non-current as per the Group’s normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of services and the time between the acquisition of assets / inputs for processing and their realization in cash and cash equivalents, the Group has ascertained its normal operating cycle as 12 months for the purpose of current / non-current classification of assets and liabilities.

2.2 Use of Estimates

In preparation of financial statements conforming to GAAP requirements certain estimates and assumptions are essentially required to be made with respect to items such as provision for doubtful debts, future obligations under employee retirement benefit plans, income taxes and the useful life period of Fixed Assets. Due care and diligence have been exercised by the Management in arriving at such estimates and assumptions since they may directly affect the reported amounts of income and expenses during the year as well as the balances of Assets and Liabilities including those which are contingent in nature as at the date of reporting of the financial statements.

To comply with GAAP requirements relating to impairment of assets, if any, the Management periodically determines such impairment using external and internal resources for such assessment. Loss, if any, arising out of such impairment is expensed as stipulated under the GAAP requirements. Contingencies are recorded when a liability is likely to be incurred and the amount can be reasonably estimated. To this extent the results may differ from such estimates.

2.3 Principles of consolidation

The consolidated financial statements have been prepared on the following basis.

The Financial statement of the holding company and its subsidiaries are combined line-by-line basis adding together the book values of like items of assets, liabilities, income and expenditure after fully eliminating the intra-group balances and intra-group transactions in accordance with Accounting Standard (AS) 21 – “Consolidated Financial Statements”.

In case of foreign subsidiaries, being non-integral foreign operations, revenue items are consolidated at the average rate prevailing during the year. All assets and liabilities are converted at rates prevailing at the end of the year. Any exchange difference arising on consolidation is recognised in the Exchange Fluctuation Reserve.

Consistency in adoption of accounting policies among all the group companies is ensured to the extent practicable.

The difference between the cost of investment in the holding company over the net assets at the time of acquisition of shares in the subsidiary

company is recognized in financial statement as Goodwill or Capital Reserve as the case may be.

Offset (eliminate) the carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of each subsidiary.

Non-controlling interest's share of net profit of consolidated subsidiaries for the year is identified and adjusted against the income of the group in order to arrive at the net income attributable to shareholders of the Company.

Non-controlling interest's share of net assets of consolidated subsidiaries is identified and presented in the consolidated balance sheet separate from liabilities and the equity of the Company's shareholders.

The financial year of the subsidiary is for the period January to December. However, for the purpose of consolidation the financial statements of the subsidiary are drawn up to 31 March, 2017.

As far as possible, the consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented in the same manner as HERMES's separate financial statements.

2.4 Revenue Recognition

Revenue from the sale of tickets is recognized as an agent on a net commission on earned basis. Incentives are recognized when the performance thresholds under the incentive schemes are achieved or are probable to be achieved at the end of periods. Hosting services revenue are recognised as per the terms of the agreements.

The Company generally does not assume inventory risk in airline ticketing business as Company typically acts as an agent. However, on a few occasions, Company pre-purchases airline ticket inventory in order to enjoy special negotiated rates and the Company assumes inventory risk on such tickets. When Company sells pre-purchased tickets to its customers, revenue is accounted for on a "gross" basis (representing the price of the tickets paid by its customers) and the amount spent to pre-purchase the tickets is classified as a service cost. The amount recognised as revenue is exclusive of taxes and is net of returns and discounts.

Enrolment fees received from the agents have been accounted for on the successful completion of agency registration process.

Commissions from banking correspondence business are recognized as per the revenue sharing agreement between the company and the respective banks.

Interest income is recognized on time proportion basis, taking into account the amount outstanding and the rate applicable.

Fixed Assets

Property, Plant and Equipment

Property, Plant and Equipment are stated at cost less accumulated depreciation. Cost includes all cost incidental to acquisition, installation, commissioning expense and borrowing costs incurred until the assets are ready for commercial use.

Intangible assets

Intangible assets are recognised only if it is probable that the future economic benefits that are attributable to the asset will flow to the enterprise and the cost of the asset can be measured reliably. Computer software licenses are capitalised on the basis of costs incurred to acquire and bring to use the specific software.

2.6 Depreciation and amortization expenses

Depreciation on Property, Plant and Equipment

Depreciation on the Property, Plant and Equipment is provided in the financial statements on Written down value method based on useful lives of the assets and in the manner prescribed in Schedule II of the Companies Act, 2013.

Amortisation of Intangible assets

Capitalised software costs are amortised using the Written down value method over 10 years of useful life calculated on the basis of number of days to which the assets are put to use during the financial period.

2.7 Impairment

All the fixed assets are assessed for any indication of impairment at the end of each financial year. On such indication, the impairment loss being the excess of carrying value over the recoverable value of the assets, are charged to the Statement of Profit and Loss in the respective financial years. The impairment loss recognized in the prior years is reversed in cases where the recoverable value exceeds the carrying value, upon reassessment in the subsequent years.

Employee Benefit expenses

Defined contribution plan

Contributions paid/ payable under defined contribution plans are recognized in the statement of Profit and Loss in each year. Defined contribution plans primarily consist of Provident Fund/ Employees State Insurance administered and managed by the Government of India. The company makes monthly contributions and has no further obligations under the plan beyond its contributions.

Defined benefit plan - Gratuity

The liability as at the Balance Sheet date is provided for based on the actuarial valuation carried out in accordance with revised Accounting Standard 15 (Revised 2005) on "Employee Benefits" as at the end of the year. Actuarial Gains/Losses are recognized immediately in statement of

Profit & Loss.

Taxes on Income

Provision for current tax is made for the amount of tax payable in respect of taxable income for the year as per applicable law in each jurisdiction.

Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets are recognised only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. In situations where the company has unabsorbed depreciation or carry forward tax losses, deferred tax assets are recognised only if there is virtual certainty supported by convincing evidence that such deferred tax assets can be realised against future taxable profits.

Earnings Per Share

The earnings considered for ascertaining the Group's Earnings per Share comprises the net profit after tax. The number of shares used in computing Basic EPS is the weighted average number of shares outstanding during the year. The number of shares used in computing diluted EPS comprises the weighted average shares considered for deriving basic EPS, and also the weighted average number of equity shares that would be issued on the conversion of all dilutive potential equity shares.

Borrowing Cost

Expenditure on borrowing cost on the loans obtained specifically for acquisition, construction or production of qualifying assets are capitalized as part of the cost of that asset. All other borrowing costs are charged to statement of profit and loss.

Foreign Currency Transactions

Foreign currency transactions are translated at the exchange rates prevailing on the respective date of transactions. Assets and Liabilities outstanding in foreign currency as on the date of the Balance Sheet are translated at exchange rates prevailing as on the last day of the relevant financial year. Differences arising out of such translations are charged to the statement of profit and loss.

Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognized when the Group has an obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Obligations are assessed on an ongoing basis and only those having a largely probable outflow of resources are provided for.

Contingent Liabilities are recognized only when there is a possible obligation arising from past events due to occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group or where any present obligation cannot be measured in terms of future outflow of resources or where a reliable estimate of the obligation cannot be made then the fact is disclosed.

Segment reporting

The Group derives revenue from agency and related activities, which in the context of Accounting Standards 17 "Segment Reporting" is considered as primary segment. The secondary reportable segments are Geographical i.e., within India and outside India.

Leases

Lease rental in respect of operating lease arrangements are charged to expense over the term of the related lease agreement.

Earnings per Share (EPS)

Particulars	Current year 2016-2017	Previous year 2015-2016
Nominal Value of Equity Shares (Rs. Per Share)	10	10
Number of shares outstanding	78,420	78,420
Weighted average number of Equity Shares outstanding during the period	78,420	78,420
Net Profit/ (Loss) after Tax as per Statement of Profit and Loss attributable to Equity Shareholders (After adjusting Non-Controlling Interest) (Rs.)	650,150,595	334,022,301
Earnings Per Share – Basic and diluted (in Rs.)	8,291	4,259

Contingent Liabilities

Particulars	As at 31 March 2017 (Rs.)	As at 31 March 2016 (Rs.)
Bank guarantee	22,375,127	33,452,000
Service tax*	213,609,677	112,568,017
Income-tax	-	1,936,400

*During the financial year 2014-15, the Commissioner of Central Excise, Chennai-I raised a demand of Rs. 112,568,017/-, including tax, interest, penalty treating some of the services are liable for Service Tax relating to the financial years 2007-08, 2008-09, 2009-10 and 2010-11. Additionally, during the financial year 2016-17, the Company has received a show cause-cum-demand notice from Commissioner of Service Tax, Chennai-III for service tax amounting to Rs. 101,041,660/- for the financial years 2012-13, 2013-14 and 2014-15.

The Company has disputed the said orders and filed an appeal before the Central Excise and Service Tax Appellate Tribunal, Chennai. Considering the status of pending appeal and chance of success, the same has not been provided for.

Employee benefit expenses:

A) Defined contribution plans:

- a. Employer's Contribution to Provident Fund
- b. Employer's Contribution to Employee's State Insurance

The Group has recognised the following amounts in the Statement of Profit and Loss:

Particulars	Current Year (2016 - 2017) (Rs.)	Previous Year (2015 - 2016) (Rs.)
-------------	--	---

Employer's Contribution to Provident Fund	12,378,141	11,971,582
Employer's Contribution to Employee's State Insurance	2,088,603	1,711,984
Employers contribution towards Social Security System/ PhilHealth / Employee's Compensation Commission (Mandatory minimum employee benefit contribution in Philippines)	1,197,221	1,057,728

In respect of the defined contribution plans, an amount of Rs. 18,744,154 (2016: Rs. 17,063,408) has been recognized in the Statement of Profit and Loss during the year.

B) Defined benefit plans:

Gratuity:

The following table sets forth the status of the Gratuity Plan of the Group and the amounts recognized in the financial statements:

Principal Actuarial assumptions used

Particulars	As at 31 March 2017	As at 31 March 2016
Discount rates	7.50%	8.00%
Expected salary increase rates	10.00%	6.00%
Expected rate of return on plan assets	7.50%	8.00%
Expected Average remaining working lives of employees (years)	26.69	26.00

Reconciliation of opening and closing balances of the present value of the obligations

Particulars	Current year 2016-2017 (Rs.)	Previous year 2015-2016 (Rs.)
Present Value of Obligation at the beginning of the period	11,170,415	8,140,761
Current service cost	3,801,259	2,802,752
Interest cost	892,997	651,261
Actuarial loss/(gain)	18,874,639	(424,359)
Benefits paid	(3,781,785)	Nil

Present Value of obligation at the end of the period	30,957,525	11,170,415
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Amounts recognised in the balance sheet

Particulars	As at 31 March 2017 (Rs.)	As at 31 March 2016 (Rs.)
Present value of funded obligation	30,957,525	11,170,415
Less: Fair value of assets	8,514,330	4,912,286
Net Liability / (Asset)	22,443,195	6,258,129

Expenses recognised in the profit & loss statement

Particulars	Current year 2016-2017 (Rs.)	Previous year 2015-2016 (Rs.)
Current service cost	3,801,259	2,802,752
Interest cost	892,997	651,261
Actuarial (gain)/loss	18,874,639	(336,645)
Expected return on plan assets	(392,703)	Nil
Cost recognized	23,176,192	3,117,368

Leave encashment:

The company has provided for short-term benefits in the form of earned leave encashment for the all the eligible employees.

Leases

The Company has entered into cancellable operating leases for office premises and an amount of Rs. 16,554,339/- (2016: Rs. 15,854,700/-) paid under such agreements have been charged to statement of Profit & Loss. There are no finance lease obligations as at the year-end.

The Company has only one business segment viz agency and related activities, which is being considered as primary business segment by the Management. The secondary reportable segments are Geographical i.e., within India and outside India and revenues have been allocated to countries based on location of the customers as follows:

Particulars	Current Year	Previous Year
2016-2017	2015-2016	

(Rs.)	(Rs.)	
Sales and income from operation		
Within India	1,603,438,727	3,238,594,154
Outside India	673,765,588	172,607,010
Total	2,277,204,315	3,411,201,164
Carrying amount of segment assets by geographical location of assets		
Within India	1,780,134,007	1,520,778,974
Outside India	572,704,935	30,316,121
Total	2,352,838,942	1,551,095,095
Additions to tangible and intangible assets		
Within India	6,989,207	14,557,527
Outside India	141,076	20,736
Total	7,130,283	14,578,263

The details of related party disclosures are as under:

Holding Company	Wirecard Sales International Holding GmbH	
Key Managerial Personnel	Ramu Annamalai Ramasamy	Director
R M Palaniyapan	Director	
Manoj Kumar Sahu	Director	

Selvaraj L	CFO till 9-Dec-16	
Venkatesan N R	CFO from 9-Dec-16	
Relative of KMP	Umaiyal Radhai	
	Sudha Somasundaram	
	R M Kothai	
Others	GI Technology Private Limited	Fellow Subsidiary
	GI Hospitalities Private Limited (Amalgamated with GI Retail Private Limited)	Common directors.
	GI Retail Private Limited	Common directors.
	ARM I Solutions Private Limited	Common directors.
	ARM International (Partnership Firm)	Directors are partners

The following table summarizes related-party transactions and balances included in the consolidated financial statements.

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GI Technology Private Limited	33,299,159		31,895,343	(7,344,570) (3,010,887)
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N. R. Venkatesan	1,677,135		-	- -
Umaiyal Radhai	-		1,250,000	- -

Sudha Somasundaram	-	1,250,000	-	-
Rent expense				
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	Amount in foreign currency	Equivalent (Rs.)*	Amount in foreign currency	Equivalent (Rs.)*
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Trade payables				
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* as at year-end RBI exchange rate

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Less: Permitted payments	Nil	(932,152)	(932,152)
Less: Amount deposited in to Bank	(159,500)	Nil	(159,500)
Closing cash in hand as on December 30, 2016	Nil	324,310	324,310

Note: The details mentioned above pertain only to the deposits made by HERMES directly into the company's bank accounts and does not include the cash deposits made directly by the agents amounting to Rs.3,091,218,907/- into the bank account of Group during the period 08 November, 2016 to 30 December, 2016. However, as per statement reported in Income tax India website the total cash deposits made by the agents directly into the bank account of Group totals to Rs. 4,165,497,423 which is not in line with the Bank statements and for which the company has given a response for the difference.

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Additional information, as required under Schedule III to the Companies Act, 2013

Year ended 31st March 2017				
Net Assets (i.e. total assets minus total liabilities)		Share in Profit / (Loss)		
	As % of consolidated net assets	Amount In Rs.	As % of consolidated Profits / (Loss)	Amount In Rs.
Parent				
Hermes I Tickets Private Limited	98.54%	1,303,781,709	112.07%	728,617,693
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Eliminations and consolidation adjustments	(1.78%)	(23,597,647)		
Total	100%	1,323,162,848	100%	650,149,551

The previous year figures have been re-grouped /reclassified wherever necessary to confirm to current year presentation.

Signature to Notes '1' to '37'

As per our report of even date attached

For Suresh Surana & Associates LLP For and on behalf of the Board of Directors
Chartered Accountants
Firm's Regn. No.: 121750W/W-100010

Madhukar Khandekar Manoj Kumar Sahu
Partner Director
Membership No. 13912 DIN: 07403048

Place: Mumbai Place: Chennai Place: Chennai
Date: Date: Date:

[201700] Notes - Government grants

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of notes on government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[201200] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of employee benefits explanatory [TextBlock]	Textual information (18) [See below]	Textual information (19) [See below]

Textual information (18)

Disclosure of employee benefits explanatory [Text Block]

EMPLOYEE BENEFIT EXPENSES

Particulars		Current year 2017-18 (Rs.)	Previous year 2016-17 (Rs.)
Salary & Allowances		109,903,426	275,818,376
Gratuity		-	23,176,192
Contribution to PF,ESI and other funds	17,446,183 18,744,154		
Staff welfare expenses		5,286,233	7,268,559
Total		132,635,842	325,007,281

EMPLOYEE BENEFIT EXPENSES:

A) Defined contribution plans:

- | | |
|----|--|
| a) | Employer's
Contribution to
Provident Fund |
| b) | Employer's
Contribution to
Employee's
State Insurance |

The Company has recognised the following amounts in the Statement of Profit and Loss:

Particulars	Current year2017-18(Rs.)	Previous year2016-17(Rs.)
-------------	-----------------------------	------------------------------

Employer's Contribution to Provident Fund	11,103,673	12,378,141
Employer's Contribution to Employee's State Insurance	2,598,896	2,088,603
Employers contribution towards Social Security System/ PhilHealth / Employee's Compensation Commission (Mandatory minimum employee benefit contribution in Philippines)	1,283,502	1,197,221

In respect of the defined contribution plans, an amount of Rs. 17,446,183/- (Mar-17: Rs. 18,744,154) has been recognized in the Statement of Profit and Loss during the year.

Textual information (19)

Disclosure of employee benefits explanatory [Text Block]

Employee benefit expenses				
Particulars	Current year 2016-2017		Previous year 2015-2016	
		(Rs.)		(Rs.)
Salary & Allowances		275,818,376		227,229,912
Gratuity		23,176,192		3,117,368
Contribution to PF,ESI and other funds	18,744,154	17,063,408		
Staff welfare expenses		7,268,559		6,326,077
Total		325,007,281		253,736,765

Employee benefit expenses:

A) Defined contribution plans:

- a. Employer's Contribution to Provident Fund
- b. Employer's Contribution to Employee's State Insurance

The Group has recognised the following amounts in the Statement of Profit and Loss:

Particulars	Current Year	Previous Year
	(2016 - 2017) (Rs.)	(2015 - 2016) (Rs.)
Employer's Contribution to Provident Fund	12,378,141	11,971,582
Employer's Contribution to Employee's State Insurance	2,088,603	1,711,984
Employers contribution towards Social Security System/ PhilHealth / Employee's Compensation Commission (Mandatory minimum employee benefit contribution in Philippines)	1,197,221	1,057,728

In respect of the defined contribution plans, an amount of Rs. 18,744,154 (2016: Rs. 17,063,408) has been recognized in the Statement of Profit and Loss during the year.

B) Defined benefit plans:

Gratuity:

The following table sets forth the status of the Gratuity Plan of the Group and the amounts recognized in the financial statements:

Principal Actuarial assumptions used

Particulars	As at 31 March 2017	As at 31 March 2016
Discount rates	7.50%	8.00%
Expected salary increase rates	10.00%	6.00%
Expected rate of return on plan assets	7.50%	8.00%
Expected Average remaining working lives of employees (years)	26.69	26.00

Reconciliation of opening and closing balances of the present value of the obligations

Particulars	Current year 2016-2017 (Rs.)	Previous year 2015-2016 (Rs.)
Present Value of Obligation at the beginning of the period	11,170,415	8,140,761
Current service cost	3,801,259	2,802,752
Interest cost	892,997	651,261
Actuarial loss/(gain)	18,874,639	(424,359)
Benefits paid	(3,781,785)	Nil
Present Value of obligation at the end of the period	30,957,525	11,170,415

Amounts recognised in the balance sheet

Particulars	As at 31 March 2017 (Rs.)	As at 31 March 2016 (Rs.)
Present value of funded obligation	30,957,525	11,170,415
Less: Fair value of assets	8,514,330	4,912,286

Net Liability / (Asset)	22,443,195	6,258,129
-------------------------	------------	-----------

Expenses recognised in the profit & loss statement

Particulars	Current year 2016-2017 (Rs.)	Previous year 2015-2016 (Rs.)
Current service cost	3,801,259	2,802,752
Interest cost	892,997	651,261
Actuarial (gain)/loss	18,874,639	(336,645)
Expected return on plan assets	(392,703)	Nil
Cost recognized	23,176,192	3,117,368

Leave encashment:

The company has provided for short-term benefits in the form of earned leave encashment for the all the eligible employees.

[201800] Notes - Borrowing cost

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017
Disclosure of notes on borrowing costs explanatory [TextBlock]	Textual information (20) [See below]

Textual information (20)**Disclosure of notes on borrowing costs explanatory [Text Block]**

Borrowing Cost

Expenditure on borrowing cost on the loans obtained specifically for acquisition, construction or production of qualifying assets are capitalized as part of the cost of that asset. All other borrowing costs are charged to statement of profit and loss.

[201300] Notes - Segments

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017
Disclosure of enterprise's reportable segments explanatory [TextBlock]	Textual information (21) [See below]

Textual information (21)

Disclosure of enterprise's reportable segments explanatory [Text Block]

Segment reporting

The Group derives revenue from agency and related activities, which in the context of Accounting Standards 17 "Segment Reporting" is considered as primary segment. The secondary reportable segments are Geographical i.e., within India and outside India.

[201600] Notes - Related party

Disclosure of relationship and transactions between related parties [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	1		2	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Wirecard Sales International Holding GmbH	Wirecard Sales International Holding GmbH	GI Philippines Corporation, Philippines	GI Philippines Corporation, Philippines
Country of incorporation or residence of related party	UNITED STATES	UNITED STATES	PHILIPPINES	PHILIPPINES
Description of nature of related party relationship	Holding company	Holding company	Subsidiary company	Subsidiary company
Description of nature of transactions with related party	Operating expense	Operating expense	Airline Hosting Service Income	Airline Hosting Service Income
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	3		4	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Mr. Ramu Annamalai Ramasamy	Mr. Ramu Annamalai Ramasamy	Mr. R M Palaniyapan	Mr. R M Palaniyapan
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ACCPR4652H	ACCPR4652H	AHGPP3217R	AHGPP3217R
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Salary	Salary	Rent expense	Rent expense
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	5		6	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Mr. L. Selvaraj	Mr. L. Selvaraj	R. N. R. Venkatesan	R. N. R. Venkatesan
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	BYEPS1416B	BYEPS1416B	ACHPV1138P	ACHPV1138P
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Salary	Salary	Salary	Salary
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	7		8	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Ms. Umaiyal Radhai	Ms. Umaiyal Radhai	Ms. Sudha Somasundaram	Ms. Sudha Somasundaram
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAKPU6790M	AAKPU6790M	BHEPS9812C	BHEPS9812C
Description of nature of related party relationship	Relatives of Key management personnel			
Description of nature of transactions with related party	Salary	Salary	Salary, Rent Expenses	Salary, Rent Expenses
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	9		10	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Ms. R. M. Kothai	Ms. R. M. Kothai	GI Technology Private Limited	GI Technology Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ALLPK5466G	ALLPK5466G		
CIN of related party			U72200TN2005PTC057560	U72200TN2005PTC057560
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel	Fellow Subsidiary company	Fellow Subsidiary company
Description of nature of transactions with related party	Rent Expenses, rent Deposit	Rent Expenses, rent Deposit	Commission Expense, Trade Advances	Commission Expense, Trade Advances
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	11		12	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	GI Hospitalities Private Limited	GI Hospitalities Private Limited	GI Retail Private Limited	GI Retail Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U55101TN2010PTC102436	U55101TN2010PTC102436	U72900TN2009PTC072064	U72900TN2009PTC072064
Description of nature of related party relationship	Others	Others	Others	Others
Description of nature of transactions with related party	Interest Income, Hotel booking and package purchase, Loans	Interest Income, Hotel booking and package purchase, Loans	Trade Advances	Trade Advances
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	13		14	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	ARM I Solutions Private Limited	ARM I Solutions Private Limited	ARM International	ARM International
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			AASFA8655M	AASFA8655M
CIN of related party	U72200TN2005PTC057955	U72200TN2005PTC057955		
Description of nature of related party relationship	Others	Others	Others	Others
Description of nature of transactions with related party	Trade Advances	Trade Advances	Rent Expenses, Rent Deposit	Rent Expenses, Rent Deposit
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of notes on related party explanatory [TextBlock]	Textual information (22) [See below]	Textual information (23) [See below]
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

Textual information (22)

Disclosure of notes on related party explanatory [Text Block]

GI Technology Private Limited

Service charges

- on domestic money remittances

- on IRCTC transactions

Interest expenses on loan taken

Domestic Money Remittance (Received)/ Repaid (Net)

Loans taken/ (given)

Advances (received) / given (net)

Wirecard India Private Limited

Rental exp. Receivable

Reimbursement of Professional charges

Wirecard Forex India Private Limited

Advances for foreign travel

Forex Purchase

WireCard Sales International Holding GmbH

Operating expenses

GI Hospitalities Private Ltd

Hotel booking and package purchase

Loans

GI Retail Private Limited

Advances (Trade)

GI Terminal India Private Limited

Advances (Trade)

Salary to KMP

Ramu Annamalai Ramasamy

Selvaraj L

N. R. Venkatesan

Reimbursement of expenses (net) to
KMP

Ramu Annamalai Ramasamy

R M Palaniyapan

Rent expense

Sudha Somasundaram

ARM International

R M Kothai

Rent deposit

ARM International

R M Kothai

Textual information (23)

Disclosure of notes on related party explanatory [Text Block]

The details of related party disclosures are as under:

Holding Company	Wirecard Sales International Holding GmbH	
Key Managerial Personnel	Ramu Annamalai Ramasamy	Director
R M Palaniyapan	Director	
Manoj Kumar Sahu	Director	
Selvaraj L	CFO till 9-Dec-16	
Venkatesan N R	CFO from 9-Dec-16	
Relative of KMP	Umaiyal Radhai	
	Sudha Somasundaram	
	R M Kothai	
Others	GI Technology Private Limited	Fellow Subsidiary
	GI Hospitalities Private Limited (Amalgamated with GI Retail Private Limited)	Common directors.
	GI Retail Private Limited	Common directors.
	ARM I Solutions Private Limited	Common directors.
	ARM International (Partnership Firm)	Directors are partners

The following table summarizes related-party transactions and balances included in the consolidated financial statements.

Particulars	Transaction during the year (Rs.)	Balance receivable/(payable) (Rs.)
-------------	-----------------------------------	------------------------------------

Current year 2016-17	Previous year 2015-16	As at 31 March 2017	As at 31 March 2016	
Commission expense				
GI Technology Private Limited	33,299,159	31,895,343	(7,344,570)	(3,010,887)
Salary				
Ramu Annamalai Ramasamy	600,000	1,250,000	-	-
Selvaraj L	414,517	875,000	-	-
N. R. Venkatesan	1,677,135	-	-	-
Umaiyal Radhai	-	1,250,000	-	-
Sudha Somasundaram	-	1,250,000	-	-
Rent expense				
Sudha Somasundaram	1,200,500	953,328	(105,000)	(225,466)
ARM International	8,542,080	7,830,240	-	(1,087,880)
R M Kothai	450,000	600,000	-	(202,520)
Operating expenses				
WireCard Sales International Holding GmbH	807,682	-	(755,660)	-
Interest income				
GI Hospitalities Private Ltd	-	10,240,561	-	-
Hotel booking and package purchase				
GI Hospitalities Private Ltd	37,486,297	101,599,859	(61,195)	(4,734,285)
Rent deposit				
ARM International	8,955,160	-	10,000,000	1,044,840

R M Kothai	-	-	500,000	500,000
Loans				
GI Hospitalities Private Ltd	1,979,420	71,033,849	-	-
Advances (Trade)				
GI Retail Private Limited	125,776,362	37,568,559	69,703	-
GI Technology Private Limited	187,502,549	-	128,740,414	316,242,963
ARM I Solution P Ltd	-	3,452,701	-	-

[201400] Notes - Leases

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of leases explanatory [TextBlock]		Textual information (24) [See below]
Whether any operating lease has been converted to financial lease or vice-versa	No	No

Textual information (24)**Disclosure of leases explanatory [Text Block]**

Leases

The Company has entered into cancellable operating leases for office premises and an amount of Rs. 16,554,339/- (2016: Rs. 15,854,700/-) paid under such agreements have been charged to statement of Profit & Loss. There are no finance lease obligations as at the year-end.

[300300] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of earnings per share explanatory [TextBlock]		Textual information (25) [See below]
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Numerator to calculate basic earnings per share	11,693	8,291
Profit (loss) for period	91,69,40,349	65,01,49,551
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Numerator to calculate diluted earnings per share	11,693	8,291
Profit (loss) for period	91,69,40,349	65,01,49,551

Textual information (25)

Disclosure of earnings per share explanatory [Text Block]

Earnings per Share (EPS)

Particulars	Current year 2016-2017	Previous year 2015-2016
Nominal Value of Equity Shares (Rs. Per Share)	10	10
Number of shares outstanding	78,420	78,420
Weighted average number of Equity Shares outstanding during the period	78,420	78,420
Net Profit/ (Loss) after Tax as per Statement of Profit and Loss attributable to Equity Shareholders (After adjusting Non-Controlling Interest) (Rs.)	650,150,595	334,022,301
Earnings Per Share – Basic and diluted (in Rs.)	8,291	4,259

[201900] Notes - Income taxes

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017
Disclosure of notes on income taxes explanatory [TextBlock]	Textual information (26) [See below]

Textual information (26)

Disclosure of notes on income taxes explanatory [Text Block]

Taxes on Income

Provision for current tax is made for the amount of tax payable in respect of taxable income for the year as per applicable law in each jurisdiction.

Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets are recognised only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. In situations where the company has unabsorbed depreciation or carry forward tax losses, deferred tax assets are recognised only if there is virtual certainty supported by convincing evidence that such deferred tax assets can be realised against future taxable profits.

[202600] Notes - Consolidated financial statements**Disclosure of details of entities consolidated [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Entities consolidated [Axis]	1
	01/04/2017 to 31/03/2018
Disclosure of additional information consolidated financial statements [Abstract]	
Disclosure of additional information consolidated financial statements [LineItems]	
Name of entity consolidated	GI Philippines Corp.
Type of entity consolidated	Foreign Subsidiary

Disclosure of details of subsidiaries [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	1
	01/04/2017 to 31/03/2018
Disclosure of details of subsidiaries [Abstract]	
Disclosure of details of subsidiaries [LineItems]	
Name of subsidiary consolidated	GI Philippines Corp.
Country of incorporation or residence of subsidiary consolidated	PHILIPPINES
Proportion of ownership interest in subsidiary consolidated	99.00%
Proportion of voting power held in subsidiary consolidated	100.00%
Description of nature of relationship with subsidiary where parent has directly or indirectly less than half of voting power	Parent

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	Yes
Description of reason for not consolidating subsidiary	Nil
Description of fact that uniform accounting policies are not adopted for consolidated financial statements	Not applicable
Proportion of items in consolidated financial statements to which different accounting policies have been applied	0.00%
Disclosure of details of subsidiaries explanatory [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

[202100] Notes - Other provisions, contingent liabilities and contingent assets

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017
Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [TextBlock]	Textual information (27) [See below]

Textual information (27)

Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [Text Block]

Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognized when the Group has an obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Obligations are assessed on an ongoing basis and only those having a largely probable outflow of resources are provided for.

Contingent Liabilities are recognized only when there is a possible obligation arising from past events due to occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group or where any present obligation cannot be measured in terms of future outflow of resources or where a reliable estimate of the obligation cannot be made then the fact is disclosed.

[202700] Notes - Cash flow statements

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	78,49,09,489	38,33,15,712	25,72,72,298
Total cash and cash equivalents	78,49,09,489	38,33,15,712	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	46,62,28,625	21,55,06,040	
Total income taxes paid (refund)	46,62,28,625	21,55,06,040	

[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Statement of profit and loss [Abstract]		
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	308,80,74,281	221,57,36,306
Total revenue from operations other than finance company	308,80,74,281	221,57,36,306
Total revenue from operations	308,80,74,281	221,57,36,306
Other income	12,04,04,107	6,14,68,009
Total revenue	320,84,78,388	227,72,04,315
Expenses [Abstract]		
Cost of materials consumed	141,61,04,538	60,26,72,165
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	13,26,35,842	32,50,07,281
Finance costs	10,92,11,401	2,82,66,611
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	2,29,34,981	1,21,26,203
Total depreciation, depletion and amortisation expense	2,29,34,981	1,21,26,203
CSR expenditure	0	0
Other expenses	20,28,51,973	24,73,84,253
Total expenses	188,37,38,735	121,54,56,513
Total profit before prior period items, exceptional items, extraordinary items and tax	132,47,39,653	106,17,47,802
Prior period items before tax	0	-87,78,440
Total profit before extraordinary items and tax	132,47,39,653	105,29,69,362
Total profit before tax	132,47,39,653	105,29,69,362
Tax expense [Abstract]		
Current tax	40,08,08,723	43,00,82,479
Deferred tax	69,90,581	-2,72,62,668
Total tax expense	40,77,99,304	40,28,19,811
Total profit (loss) for period from continuing operations	91,69,40,349	65,01,49,551
Profit (loss) from discontinuing operations before tax	0	0
Tax expense of discontinuing operations	0	0
Total profit (loss) for period before minority interest	91,69,40,349	65,01,49,551
Profit (loss) of minority interest	0	0
Total profit (loss) for period	91,69,40,349	65,01,49,551
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 11.693	[INR/shares] 8.291
Diluted earnings per equity share	[INR/shares] 0	[INR/shares] 0
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10

[300500] Notes - Subclassification and notes on income and expenses

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on income and expense explanatory [TextBlock]		Textual information (28) [See below]
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Total revenue from sale of products	0	0
Disclosure of revenue from sale of services [Abstract]		
Disclosure of revenue from sale of services explanatory [TextBlock]		Textual information (29) [See below]
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	308,80,74,281	221,57,36,306
Total revenue from sale of services	308,80,74,281	221,57,36,306
Disclosure of other income [Abstract]		
Disclosure of notes on other income explanatory [TextBlock]		Textual information (30) [See below]
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	12,04,04,107	6,14,68,009
Total other non-operating income	12,04,04,107	6,14,68,009
Total other income	12,04,04,107	6,14,68,009
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]		Textual information (31) [See below]
Interest expense [Abstract]		
Other interest charges	10,92,11,401	2,82,66,611
Total interest expense	10,92,11,401	2,82,66,611
Total finance costs	10,92,11,401	2,82,66,611
Employee benefit expense [Abstract]		
Salaries and wages	10,99,03,426	27,58,18,376
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	1,74,46,183	1,87,44,154
Total contribution to provident and other funds	1,74,46,183	1,87,44,154
Gratuity	0	2,31,76,192
Staff welfare expense	52,86,233	72,68,559
Total employee benefit expense	13,26,35,842	32,50,07,281
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	1,51,61,998	1,65,54,339
Repairs to building	3,31,329	55,150
Repairs to machinery	16,89,480	17,31,497
Insurance	10,35,248	10,17,918
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	77,46,253	2,43,15,629
Total rates and taxes excluding taxes on income	77,46,253	2,43,15,629
Electricity expenses	0	44,51,189
Travelling conveyance	48,58,074	1,86,23,539
Legal professional charges	1,85,87,979	2,50,24,564
Directors sitting fees	0	0
Donations subscriptions	88,353	31,52,276
Bank charges	3,11,08,456	6,24,08,146

Advertising promotional expenses	71,29,760	44,36,914
Provision bad doubtful debts created	2,82,16,992	2,16,15,832
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Total miscellaneous expenditure written off	0	0
Bad debts written off	3,57,23,378	5,87,322
Bad debts advances written off	0	0
Total write-off assets	3,57,23,378	5,87,322
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	28,00,000	21,50,000
Payment for other services	32,00,000	0
Total payments to auditor	60,00,000	21,50,000
Payments to cost auditor [Abstract]		
Payment to cost auditor for reimbursement of expenses	1,07,500	0
Total payments to cost auditor	1,07,500	0
Miscellaneous expenses	4,50,67,173	6,12,59,938
Total other expenses	20,28,51,973	24,73,84,253
Current tax [Abstract]		
Current tax pertaining to previous years	-5,55,18,406	10,32,649
Current tax pertaining to current year	45,63,27,129	42,90,49,830
Total current tax	40,08,08,723	43,00,82,479

Textual information (28)

Subclassification and notes on income and expense explanatory [Text Block]

19 Revenue from operations			
Particulars	Current year 2016-2017		Previous year 2015-2016 (Rs.)
	(Rs.)	(Rs.)	(Rs.)
Revenue from airline booking and hosting business	1,493,278,682	2,659,905,010	
Bus hosting services		16,185,502	17,271,095
Commission - Domestic Money Transfer (DMR), Billdesk, railways, Recharge coupon, others	556,487,615	559,436,688	
Agent enrolment fees		147,435,462	138,284,799
Transaction fees		2,349,045	2,361,960
Total		2,215,736,306	3,377,259,552
20 Other income			
Particulars	Current year 2016-2017		Previous year 2015-2016 (Rs.)
	(Rs.)	(Rs.)	(Rs.)
Interest from Banks		9,204,785	4,432,185
Interest from Others		-	27,557,354
Profit on sale of assets		-	1,223,407

Miscellaneous income			52,263,224	728,666
Total			61,468,009	33,941,612
21 Operating cost				
Particulars			Current year 2016-2017	Previous year 2015-2016 (Rs.) (Rs.)
Airline Purchase / commission		267,094,476	2,106,821,645	
Commission - Domestic money remittance, Billdesk, railways, Recharge coupon, others	115,013,771	128,594,534		
Deposit Incentive to Agents		220,563,918	152,484,135	
Total			602,672,165	2,387,900,314
22 Employee benefit expenses				
Particulars			Current year 2016-2017	Previous year 2015-2016 (Rs.) (Rs.)
Salary & Allowances			275,818,376	227,229,912
Gratuity			23,176,192	3,117,368
Contribution to PF,ESI and other funds	18,744,154	17,063,408		
Staff welfare expenses			7,268,559	6,326,077
Total			325,007,281	253,736,765

23 Finance cost

Particulars		Current year 2016-2017	Previous year 2015-2016 (Rs.) (Rs.)
Interest on working capital to banks	1,378,968	53,243,334	
Interest on income tax		26,887,643	-
Total		28,266,611	53,243,334

24 Other expenses

Particulars		Current year 2016-2017	Previous year 2015-2016 (Rs.) (Rs.)
Rent		16,554,339	15,854,700
Advertisement Expenses	2,442,574	3,187,002	
Business Promotion & development expenses	1,994,340	1,647,789	
Communication Expenses	15,919,840	15,352,936	
Electricity charges		4,451,189	4,428,803
Repairs & Maintenance			
- Building		55,150	44,735
- Plant and machinery		1,731,497	1,361,488
- Others		8,672,259	8,439,791
Legal and professional fee	25,024,564	18,556,215	

Payment gateway charges	21,163,048	23,582,117	
Rates & taxes		24,315,629	5,117,856
Travelling expenses		18,623,539	15,521,191
Bank Charges		62,408,146	87,371,508
Payments to auditors			
- Statutory audit		2,150,000	1,408,400
- Tax audit		-	345,000
Foreign exchange loss (net)	10,420,474	2,659,935	
Insurance		1,017,918	605,294
Provision for doubtful debts	21,615,832	-	
Bad debts written off		587,322	-
Donation		3,152,276	176,272
Miscellaneous expenses		5,084,317	4,832,790
Total		247,384,253	210,493,822

Textual information (29)

Disclosure of revenue from sale of services explanatory [Text Block]

19 Revenue from operations			
Particulars		Current year 2016-2017	Previous year 2015-2016 (Rs.) (Rs.)
Revenue from airline booking and hosting business	1,493,278,682	2,659,905,010	
Bus hosting services		16,185,502	17,271,095
Commission - Domestic Money Transfer (DMR), Billdesk, railways, Recharge coupon, others	556,487,615	559,436,688	
Agent enrolment fees		147,435,462	138,284,799
Transaction fees		2,349,045	2,361,960
Total		2,215,736,306	3,377,259,552

Textual information (30)

Disclosure of notes on other income explanatory [Text Block]

20 Other income						
Particulars	Current year	2016-2017	(Rs.)	Previous year	2015-2016	(Rs.)
Interest from Banks	9,204,785			4,432,185		
Interest from Others	-			27,557,354		
Profit on sale of assets	-			1,223,407		
Miscellaneous income	52,263,224			728,666		
Total	61,468,009			33,941,612		

Textual information (31)

Disclosure of notes on finance cost explanatory [Text Block]

23 Finance cost					
Particulars	Current year	2016-2017	(Rs.)	Previous year	2015-2016
				(Rs.)	
Interest on working capital to banks	1,378,968	53,243,334			
Interest on income tax		26,887,643		-	
Total		28,266,611		53,243,334	

[300600] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Additional information on profit and loss account explanatory [TextBlock]		
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Details of nature of exceptional items		0
Details of nature of extraordinary items		0
Prior period expense before tax	0	87,78,440
Total prior period items before tax	0	-87,78,440
Total prior period items after tax	0	-87,78,440
Nature of prior period items		L e a v e encashment Commission-Others Business promotion Communication expenses
Revenue other services	308,80,74,281	221,57,36,306
Total gross income from services rendered	308,80,74,281	221,57,36,306
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Year to which dividends relate		0
Total earnings in foreign currency	0	0
Nature of earnings on other income in foreign currency		0
Disclosure of information on deviation from accounting standards profit and loss account		0
Disclosure of reasons for deviation from accounting standards profit and loss account		0
Name of political party of person to whom contribution has been made		0
Total revenue from sale of products	0	0
Domestic revenue services	308,80,74,281	221,57,36,306
Total revenue from sale of services	308,80,74,281	221,57,36,306
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

[300100] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of revenue explanatory [TextBlock]	Textual information (32) [See below]	Textual information (33) [See below]

Textual information (32)**Disclosure of revenue explanatory [Text Block]****Revenue Recognition**

Revenue from the sale of tickets is recognized as an agent on a net commission on earned basis. Incentives are recognized when the performance thresholds under the incentive schemes are achieved or are probable to be achieved at the end of periods. Hosting services revenue are recognised as per the terms of the agreements.

Textual information (33)

Disclosure of revenue explanatory [Text Block]

Revenue Recognition

Revenue from the sale of tickets is recognized as an agent on a net commission on earned basis. Incentives are recognized when the performance thresholds under the incentive schemes are achieved or are probable to be achieved at the end of periods. Hosting services revenue are recognised as per the terms of the agreements.

[202200] Notes - Effects of changes in foreign exchange rates

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017
Disclosure of notes on effect of changes in foreign exchange rates explanatory [TextBlock]	Textual information (34) [See below]

Textual information (34)

Disclosure of notes on effect of changes in foreign exchange rates explanatory [Text Block]

Foreign Currency Transactions

Foreign currency transactions are translated at the exchange rates prevailing on the respective date of transactions. Assets and Liabilities outstanding in foreign currency as on the date of the Balance Sheet are translated at exchange rates prevailing as on the last day of the relevant financial year. Differences arising out of such translations are charged to the statement of profit and loss.