TAURAL INDIA PRIVATE LIMITED

Standalone 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	U36910PN2012PTC143538	
Permanent account number of entity	AAECG7568A	
Address of registered office of company	Plot No. A-40, Chakan Industrial Area, Phase-II, Village Khalumbre, Taluka Khed, Pune Pune MH 410501 IN	
Type of industry	Commercial and Industrial	
Registration date	28/05/2012	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	29/09/2018	
Period covered by financial statements	12 Months	12 Months
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	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	(A) No	

Footnotes

(A) STATEMENT

We hereby state that the books of accounts of the company as defined under Section 2(13) of the Companies Act, 2013 are maintained in electronic mode while all other relevant books and papers are maintained at the Registered Office of the company in physical mode Considering above, we have ticked for “NO” for the serial number 13(a) in the e-form AOC 4 for the question “Whether company is maintaining books of accounts and other relevant books and papers in electronic form.” This STATEMENT shall be considered as part and parcel of e-form AOC 4.

For Taural India Private Limited

Bharat Gite
Managing Director
DIN: 05283177
Baner Sno 34 Rohan Seher,
Pune Mumbai H / Baner Sno 34 Pune 411045

Place: Pune
Date: Sept 30, 2018

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

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	1
	01/04/2017 to 31/03/2018
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	7616
Description of product or service category	OTHER ARTICLES OF ALUMINIUM
Turnover of product or service category	5,10,48,670
Highest turnover contributing product or service (ITC 8 digit) code	76169990
Description of product or service	ARTICLES OF ALUMINIUM
Turnover of highest contributing product or service	5,10,48,670

[400400] Disclosures - Directors report

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

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	1
	01/04/2017 to 31/03/2018
Details of signatories of board report [Abstract]	
Details of directors signing board report [LineItems]	
Name of director signing board report [Abstract]	
First name of director	BHARAT
Middle name of director	KESHAVRAO
Last name of director	GITE
Designation of director	Chairman & Managing Director
Director identification number of director	05283177
Date of signing board report	29/09/2018

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

Unless otherwise specified, all monetary values are in INR

Material contracts/arrangements/transactions at arm's length basis [Axis]	1	2	3	4
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Name of related party	Thoni Alutec s p Zoo	Alsu Holdings AG	Lothar Thoni	Bharat Gite
Nature of related party relationship	Private company in which a director or manager or his relative is a member or director	Holding company	Key managerial personnel or his relative	Key managerial personnel or his relative
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]				
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]				
Name of related party	Thoni Alutec s p Zoo	Alsu Holdings AG	Lothar Thoni	Bharat Gite
Nature of related party relationship	Private company in which a director or manager or his relative is a member or director	Holding company	Key managerial personnel or his relative	Key managerial personnel or his relative
Description of nature of material contracts/arrangements/transactions with related party	Purchase of Fixed Assets Purchase of Raw Material Design Charges Misc Material Components	External Commercial Borrowing ('ECB') Interest on ECB	External Commercial Borrowing ('ECB') Interest on ECB	Interest received on loan Remuneration
Duration of material contracts/arrangements/transactions with related party	-	-	-	-

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	refer attachment
Disclosure relating to amounts if any which is proposed to carry to any reserves	refer attachment
Disclosures relating to amount recommended to be paid as dividend	refer attachment
Details regarding energy conservation	refer attachment
Details regarding technology absorption	refer attachment
Details regarding foreign exchange earnings and outgo	refer attachment
Disclosures in director’s responsibility statement	refer attachment
Details of material changes and commitment occurred during period affecting financial position of company	refer attachment
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (2) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (3) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes
Date of board of directors' meeting in which board's report referred to under section 134 was approved	29/09/2018
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (4) [See below]
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (5) [See below]
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (6) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (7) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (8) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (9) [See below]
Disclosure of change in nature of business [TextBlock]	No change in nature of business
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (10) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (11) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (12) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Textual information (13) [See below]
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company’s operations in future [TextBlock]	Textual information (14) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (15) [See below]
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	Textual information (16) [See below]
Number of meetings of board	6

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

ON THE LETTER HEAD OF THE COMPANY
BOARDS' REPORT
To,
The Members of
Taural India Private Limited,
Pune.

The Directors have pleasure in presenting before you the Financial Report of the Company together with audited annual financial statements for the year ended March 31, 2018.

FINANCIAL RESULTS:

The performance during the period ended March 31, 2018 has been summarized as under:
Amount in Rs.

Particulars	2017-18	2016-17
Revenue from Operations	51,034,427.00	18,322,200.00
Other Income	1,428,513.00	17,191,210.00
Total Income earned during the year	52,462,940.00	35,513,410.00
Loss before Finance cost and Depreciation	(174,473,237.00)	(14,477,531.00)
Less Finance charges	34,337,542.00	6,011,372.00
Gross Profit/Loss	(208,810,779.00)	(20,488,903.00)
Less Provision for Depreciation	20,394,739.00	3,123,786.00
Profit/Loss before tax	(229,205,518.00)	(23,612,689.00)
Add/ (Less) Taxes	NIL	NIL
Add/ Less Deferred Taxes	11,362,695.00	NIL
Net Profit/ Loss for the year	(240,568,213.00)	(23,612,689.00)

THE STATE OF COMPANY'S AFFAIRS:

Revenue from operations for the current year is Rs. 5.10 crores as compared to Rs. 1.83 crores in the previous year showing a rise of Rs. 3.27 crores. Net Loss for the current year is Rs. 24.06 crores.

FUTURE PROSPECTS:

The Company is trying to develop new products and trying to strengthen it sales and marketing efforts for increasing its revenues in coming years.

DETAILS OF SUBSIDIARIES, JOINT VENTURES (JV) OR ASSOCIATE COMPANIES (AC) AND THEIR PERFORMANCES:

The Company as on date is not having any subsidiary, joint venture or associate companies as mentioned in Rule 8(5)(iv) of Companies (Accounts) Rules, 2014.

AMOUNTS PROPOSED TO BE CARRIED TO ANY RESERVES:

The Company does not propose to transfer any amount to any reserves.

6. DIVIDEND:

The Directors do not recommend any dividend for the financial year 2017-18.

7.MATERIAL CHANGES IF ANY BETWEEN THE END OF THE FINANCIAL YEAR (31.03.2018) OF THE COMPANY AND THE DATE OF THE REPORT:

There were no material changes and commitments affecting the financial position of the Company which have occurred from April 2018 to which the financial statements relate, and the date of the report as required under Section 134 (3)(l) of the Companies Act, 2013.

8. EVENT BASED DISCLOSURES IN DIRECTORS REPORT:

The Company has not issued any shares with differential voting rights or Sweat Equity shares or shares under ESOP. The Company has not provided any money to its employees for purchase of its own shares hence the Company has nothing report in respect of Rule 4(4), Rule 8(13), Rule 12(9) and Rule 16 of the Companies (Share Capital & Debentures) Rules, 2014.

9. DIRECTORS:

Confirmation of Appointment: The Company has not appointed any director as additional director in the relevant financial year.
Directors retiring by rotation: Provisions of Section 152(6) of the Companies Act, 2013 neither the Articles of Association prescribe for Directors retiring by rotation.
Independent Directors: The Company being a private Company provisions of Independent directors are not applicable as mentioned under u/s 149(6) of the Companies Act, 2013.

10. APPOINTMENT AND OR RESIGNATION OF KEY MANAGERIAL PERSONNEL:

The Company’s paid-up is more than Rs. 5 Crores and hence as the provisions of Rules 8 of Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 are applicable with respect to appointment of a Company Secretary is not made by the Company.

11. NUMBER OF BOARD MEETINGS HELD:

Six (6) meetings of the Board of Directors of the Company were held during the relevant financial year with a gap of not more than 120 days

between two consequent board meetings. The details of Directors present for the Board meetings held on 12.05.2017, 06.06.2017, 29.09.2017, 10.10.2017, 07.11.2017 and 28.02.2018 were as under:

Name of the Director	No. of Board meetings attended
Bharat Gite	06
Lothar Thoni	06
Wolfgang Richard Joachim Baumeister	06

12. COMMITTEES OF THE BOARD OF DIRECTORS OF THE COMPANY:

The Company being a Private Limited Companyis not required to form the 'Audit Committee' and the 'Nomination & Remuneration Committee' as per Sections 177, 178 of the Companies Act, 2013 and the rules there under.

13. COMPANY'S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION:

The Company being a Private Limited Company is not required to formulate and disclose the Remuneration Policy as per Section 178(3) of the Companies Act, 2013.

EVALUATION OF BOARD OF DIRECTORS, COMMITTEES AND INDIVIDUAL DIRECTOR:

The Company being a Private Limited Company, is not required to give a statement indicating the manner in which the formal annual evaluation has been made by the board of its own performance and that of its committees and individual directors.

REMUNERATION PAID TO THE EMPLOYEES:

The remuneration given to the Directors, Key Managerial Personnel and employees was within the limit prescribed in the Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. Therefore, the statement as required under Rule 5(3) of the said Rules need not be given.

REMUNERATION RATIO OF THE DIRECTORS / KEY MANAGERIAL PERSONNEL (KMP) / EMPLOYEES:

The details of remuneration as prescribed under Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is as under:

Name of the Director/ KMP/ Employee	Designation	Remuneration Received	Nature of employment (Contractual or otherwise)	Qualifications & Experience	Date of commencement of employment	Age	Last employment held by such employee before joining the company	Percentage of equity shares held by the employee holding not less than 2%	Whether a relative of Director or KMP or Manager
Mr. Bharat Gite	Managing Director	10,250,933	6 years	M Tech 12yrs	28/05/2012	36 yrs	N.A.	10%	N.A.

DISCLOSURE OF REMUNERATION OR COMMISSION RECEIVED BY A MANAGING OR WHOLE-TIME DIRECTOR FROM THE COMPANY'S HOLDING OR SUBSIDIARY COMPANY PURSUANT TO THE PROVISIONS OF SECTION 197(14) OF THE COMPANIES ACT, 2013:

There were no such instances during the relevant financial year requiring the disclosure under Section 197(14) of the Companies Act, 2013.

DEPOSITS:

The Company has not accepted any deposits under the provisions of Section 73 of the Companies Act, 2013 read with Companies (Acceptance of

Deposit) Rules, 2014 as amended.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:

Information required under Section 134(3) (m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014, is given herein below:

CONSERVATION OF ENERGY-

Steps taken or impact on conservation of energy- The Company has installed energy saving devices.
Steps taken by the Company for utilizing alternate sources of energy- N.A.
Capital investment on energy conservation equipment- NIL.

TECHNOLOGY ABSORPTION

The Company does not have any imported technology amount on research & development.

FOREIGN EXCHANGE EARNINGS & OUTGO:

Foreign exchange earned in terms of actual inflows during the year and the foreign exchange outgo during the year in terms of actual outflows. Amount in Rs.

Particulars	2017-18	2016-17
Foreign Exchange Earnings in terms of actual inflows-		
Sale of Goods	8,570,726	14,773,747
Foreign Exchange Gains	1,347,501	13,260,514
Foreign Exchange Outgo in terms of actual outflows:		
Raw materials	74,732,826	758,550
Capital Goods	117,094,391	81,408,184
Interest on PCFC Loan	NIL	100,513
Interest on ECB	13,666,143	5,583,492
Design charges	NIL	1,522,596
Foreign Exchange losses	27,135,886	NIL

DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY:

The Company does not foresee any specific risk which would threaten the very existence of the Company.

CORPORATE SOCIAL RESPONSIBILITY (CSR):

The provisions of Section 135 are not applicable to the Company for the year under review, as the net worth is not exceeding Rs. 500 crores or more or turnover is not exceeding Rs. 1000 crores or more or net profit is less than Rs. 5 crores or more during any financial year.

AUDITORS:

(i) Statutory Auditors: At the Annual General Meeting held on September 30, 2016 BSR & CO LLP, Chartered Accountant, (having FRN 101248W/W-100022), were appointed as statutory auditors of the Company to hold office till the conclusion of the Annual General Meeting to be held in the calendar year 2021. In terms of the first proviso to Section 139 of the Companies Act, 2013, the appointment of the auditors is placed for ratification for members at every Annual General Meeting. The Company has received a certificate from the auditors to the effect that if they are re-appointed, it would be in accordance with the provisions of Section 141 of the Companies Act, 2013.

(ii)Cost Auditors: The Company is not required to appoint a cost auditor as per the provisions of Section 148 of the Companies Act, 2013.

(iii) Secretarial Auditors:The Company being a Private Limited Company, the provisions of Section 204 of Companies Act, 2013 regarding mandatory secretarial audit are not applicable to the Company.

DIRECTORS RESPONSIBILITY STATEMENT:

In the preparation of the Annual Accounts for the year 31.03.2018, the applicable Accounting Standards had been followed along with proper explanation relating to material departures;
The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the Loss of the Company for the period;
The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
The directors had prepared the annual accounts on a going concern basis;

The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

AUDITORS QUALIFICATION OR REMARKS OR OBSERVATIONS:
There were no qualifications or adverse remarks in the Auditors Report given by the Statutory Auditors of the Company.

SECRETARIALAUDIT REPORT:

The Company being a Private Limited Company, the provisions of Section 204 of Companies Act, 2013 regarding mandatory secretarial audit are not applicable to the Company.

EXTRACT OF ANNUAL RETURN:
The extract of Annual Return u/s 134 (3)(a) and u/s 92 (3) read with Rule 12 of Companies (Management and Administration) Rules, 2014 in Form MGT-9 is attached to the Report as Annexure A.

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS:
During the year the Company there has not given any fresh loans and/ or guarantees and/ or or investments attracting the provisions of Section 186 of the Companies Act, 2013.

PARTICULARS OF RELATED PARTY TRANSACTIONS:

Related party transactions that were entered during the financial year were on an arm's length basis and were in the ordinary course of business. There were no materially significant related party transactions with the Company's Promoters, Directors, Management or their relatives, which could have had a potential conflict with the interests of the Company. Transactions with related parties entered by the Company in the normal course of business are periodically placed before the Board of Directors for its approval and disclosure as required under the Act. The related party transactions entered is mentioned in Form AOC-2 marked as Annexure-B.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

The Directors report that for the period under review no significant and material orders were passed by the Regulators or courts or tribunals impacting the going concern status and Company's operations in future under Rule 8 (5) (vii) of the Companies (Accounts) Rules, 2014.

DETAILS OF IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS:

The Company being a private limited Company is not having a turnover of more than Rs. 200 crores or does not have outstanding loans from Banks & Financial institutions not more than Rs. 100 crores and hence, the provisions of Section 138 regarding mandatory internal auditor appointment are not applicable to the Company. Though the Company need not have the Audit committee, it has employed suitable monitoring systems to report about the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records etc. All the transactions are checked, passed and processed with proper authorizations.

VIGIL MECHANISM:
The Company being a private Company has not accepted public deposits or borrowing from Bank / Public Financial Institution is not exceeding 50 crores, it is not required to establish vigil mechanism Pursuant to the provisions of Section 177(9) & (10) of the Companies Act, 2013 and Rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014.

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

The Company as required under the provisions of Section 22 and 28 of The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 has in place an Anti-Sexual Harassment Policy in line with the requirements of the Act.
As stated by the Management an Internal Complaints Committee (ICC) is constituted in the Company under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 [14 of 2013] read with Rule 8(5)(x) of the Companies (Accounts) Rules, 2018 as amended.

During the year there were no cases lodged or disposed off.

APPLICABILITY OF MAINTAINING COST RECORDS:

The Management states that during the year under review maintenance of cost records as specified by the Central Government under sub-Section (1) of Section 148 of the Companies Act, 2013, read with Rule 8 (5) (ix) of the Companies (Accounts) Rules, 2014 as amended have been complied with.

COMPLIANCE OF APPLICABLE SECRETARIAL STANDARDS:

As stated by the Management during the year under review, the Company had complied with all the secretarial standards applicable to it from time to time.

APPRECIATION:

The Directors take this opportunity to express their sincere appreciation for the services rendered by the Company's Bankers, Consultants and Advisors, Material Suppliers, Customers and Shareholders for their continued support and guidance. The Directors wish to place on record their appreciation for the dedicated efforts put in by the Employees of the Company at all levels.
For & on behalf of the Board of Directors of
Taural India Private Limited

Bharat Gite
Chairman & Managing Director
DIN: 05283177
Baner SNO 34 Rohan Seher,
Pune Mumbai H / Baner SNO 34 Pune 411045
Place: Pune
Date: September 29, 2018

Annexure A- Form MGT-9- abstract of annual return
Annexure B- Form AOC-2- details of related party transactions

ANNEXURE A
Form No. MGT-9
EXTRACT OF ANNUAL RETURN
As on the financial year ended on 31.03.2018

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]
Registration and Other details:

CIN	U36910PN2012PTC143538
Registration Date	28/05/2012
Name of the Company	TAURAL INDIA PRIVATE LIMITED
Category/Sub-category of the Company	Indian Non-Government Company/ Company limited by shares
Address of the Registered office and contact details	Plot No. A-40, Chakan Industrial Area, Phase-II, Village Khalumbre, Taluka Khed, Pune 410501 Email: bharatgite4u@yahoo.com Tel: 02065280199
Whether listed company (Yes/ No)	No
Name, Address and Contact details of R&T Agent, if any	Not Applicable

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

Sl. No.	Name and Description of main products/ services	NIC Code of the product/ service	% of total turnover of the Company
1.	Casting of non-ferrous metals	Division 24, Group: 243, Class:2432	100

Particulars of Holding, subsidiary and Associate Companies-

S. No.	Name and Address of the Company	CIN/GLN	Holding/ subsidiary/ Associate	% of shares held	Applicable section
1	Alsu Holdings GmbH	N.A.	Holding Body Corporate	90%	Section 2(46)

Shareholding Pattern (Equity share capital break-up as percentage of Total equity):
Category-wise shareholding:

Category of shareholders	No. of shares held at the beginning of the year	No. of shares held at the end of the year	% change during the year

Demat	Physical	Total	% of Total	Demat	Physical	Total	% of total		
Promoters									
a) Individual/HUF	NIL	14,24,000	14,24,000	10%	NIL	14,24,000	14,24,000	10%	NIL
b) Central Govt	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) State Govt (s)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
d) Bodies Corp.	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
e) Banks / FI	NIL	NIL	NIL	NL	NIL	NIL	NIL	NIL	NIL
f) Any Other-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub-total (A) (1):-	NIL	14,24,000	14,24,000	10%	NIL	14,24,000	14,24,000	10%	
(2) Foreign a) NRIs – Individuals	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b) Other – Individuals –	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) Bodies Corp.	NIL	1,28,16,000	1,28,16,000	NIL	NIL	1,28,16,000	1,28,16,000	90%	NIL
d) Banks / FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
e) Any Other….	NIL	NIL	NIL	NIL	NIL	NIL NIL	NIL NIL	NIL	NIL
Sub-total (A) (2):-	NIL	1,28,16,000	1,28,16,000	90%	NIL	1,28,16,000	1,28,16,000	90%	
Total shareholding of Promoter (A) = (A)(1)+(A)(2)	NIL	1,42,40,000	1,42,40,000	100%	NIL	1,42,40,000	1,42,40,000	100%	
B. Public Shareholding 1. Institutions a) Mutual Funds b) Banks / FI c) Central Govt d) State Govt(s) e) Venture Capital Funds f) Insurance Companies g) FIIs h) Foreign Venture Capital Funds i) Others (specify)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

Sub-total (B)(1):-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
2. Non-Institutions									
a) Bodies Corporate									
i) Indian	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
ii) Overseas	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b) Individuals									
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
ii) Individual Shareholders holding nominal share capital in excess of Rs 1 lakh	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) Others									
(i) Private Limited Companies	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(ii) NRIs/ Foreign Nationals	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub-total (B)(2):-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total Public Shareholding (B)=(B)(1)+(B) (2)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
C. Shares held by Custodian for GDRs & ADRs	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Grand Total (A+B+C)	NIL	14,240,000	14,240,000	100%	NIL	14,240,000	14,240,000	100%	NIL

Shareholding of Promoters:

Shareholder's name	Shareholding at the beginning of the year		Shareholding at the end of the year		% change in shareholding during the year
	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company	% of shares pledged/encumbered to total shares
Bharat Gite	14,24,000	10%	NIL	14,24,000	10. % NIL
ALSU Holding AG	1,28,16,000	90%	NIL	1,28,16,000	90% NIL

Change in promoters shareholding (Please specify if there is no change):

Sl. No.		Shareholding at the beginning of the year		Cumulative shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year				
1.	Bharat Gite	14,24,000	10.00%	14,24,000	10.00%
2.	ALSU Holding AG	1,28,16,000	90.00%	1,42,40,000	100.00%
	Date wise increase/ Decrease in Promoters shareholding during the year specifying the reasons for increase/ decrease e.g. allotment/ transfer/bonus/ sweat equity etc):				No change during the year
	At the end of the year				
1.	Bharat Gite	14,24,000	10.00%	14,24,000	10.00%
2.	ALSU Holding AG	1,28,16,000	90.00%	1,42,40,000	100.00%

Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

Sl. No.	For Each of the top 10 shareholders	Shareholding at the beginning of the year	Cumulative shareholding during the year
		No. of shares % of total shares of the company	No. of shares % of total shares of the compay
	At the beginning of the year		NOT APPLICABLE
b	Date wise Increase /Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment/transfer / bonus / sweat equity		NOT APPLICABLE
C	At the End of the year (or on the date of separation, if separated during the year		NOT APPLICABLE

Shareholding of Directors and Key Managerial Personnel

Sl. No.	For each Directors and KMP	Shareholding at the beginning of the year*		Cumulative shareholding during the year*	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year				
1	Bharat Gite	14,24,000	10.00%	14,24,000	10.00%
	Date wise Increase /Decrease in Shareholding during the year specifying the reasons for increase / Decrease (e.g. allotment /transfer /bonus/ sweat equity etc.):			No change during the year	
	At the End of the year				
1	Bharat Gite	14,24,000	10.00%	14,24,000	10.00%

INDEBTEDNESS:

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

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	32,19,78,052	NIL	NIL	32,19,78,052
ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due	NIL	NIL	NIL	NIL
Total (i+ii+iii)	32,19,78,052	NIL	NIL	32,19,78,052
Change in Indebtedness during the financial year				
• Addition	74,31,75,479	NIL	NIL	74,31,75,479
• Reduction	NIL	NIL	NIL	NIL
Net Change	74,31,75,479	NIL	NIL	74,31,75,479
Indebtedness at the end of the financial year				
i) Principal Amount	1,06,51,53,531	NIL	NIL	1,06,51,53,531
ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due	NIL	NIL	NIL	NIL
Total (i+ii+iii)	1,06,51,53,531	NIL	NIL	1,06,51,53,531

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

Sl. No.	Particulars of Remuneration	Name of MD/WTD/Manager/ Director	Total Amount
Bharat Gite			
	Gross salary Salary as per provisions contained in section 17(1) of the Income-tax Act,	10,250,933	10,250,933

	1961 (b) Value of perquisites u/s 17(2)	NIL	NIL
1			

	Income-tax Act, 1961	NIL	NIL
	© Profits in lieu of salary under section 17(3) Income-tax Act, 1961	NIL	NIL
2	Stock option	NIL	NIL
3	Sweat Equity	NIL	NIL
4	Commission -as % of net profit -others specify	NIL	NIL
5	Others Please specify Reimbursement of expenses	NIL	NIL
	Total (A)	10,250,933	10,250,933
	Ceiling as per the Act	N.A.	N.A.

Remuneration to other directors:

Sl. No.	Particulars of Remuneration	Name of the Directors	Total Amount
1.	3.Independent Directors • Fee for attending board / committee meetings • Commission • Others, please specify	NIL	NIL
	Total (1)	NIL	NIL
2.	4. Other non-executive Directors •Fee for attending board / committee meetings • Commission • Others, please specify	NIL	NIL
	Total (2)	NIL	NIL
	Total B(1+2)	NIL	NIL
	Total Managerial remuneration	NIL	NIL
	Overall Ceiling as per the Act	NIL	NIL

REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD:

Sl. No.	Particulars of Remuneration	Key Managerial Personnel			
CEO	Company Secretary	CFO			Total
1	Gross salary (a)Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 © Profits in lieu of salary under section 17(3) Income-tax Act, 1961	NIL NIL NIL	NIL NIL NIL	NIL NIL NIL	NIL NIL NIL
2	Stock option	NIL	NIL	NIL	NIL
3	Sweat Equity	NIL	NIL	NIL	NIL
4	Commission -as % of net profit -others specify	NIL	NIL	NIL	NIL
5	Others Please specify	NIL	NIL	NIL	NIL
	Total	NIL	NIL	NIL	NIL

*The Company has not appointed a Company Secretary

Penalties/ Punishment/Compounding of offences:

Type	Section of the Companies Act	Brief Description	Details of penalty/Punishment/Compounding fees imposed	[RD/ NCLT/COURT]	Appeal made if any (give details)
A. Company					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	N.A.	N.A.	N.A.	N.A.	N.A.
Compounding	N.A.	N.A.	N.A.	N.A.	N.A.

B. Directors					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	N.A.	N.A.	N.A.	N.A.	N.A.
Compounding	N.A.	N.A.	N.A.	N.A.	N.A.
C. Other officers in default					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	N.A.	N.A.	N.A.	N.A.	N.A.
Compounding	N.A.	N.A.	N.A.	N.A.	N.A.

By the order of the Board of Directors of
Taural India Private Limited

Bharat Gite
Managing Director
DIN: 05283177
Place: Pune Baner SNO 34 Rohan Seher,
Date: Sept 29, 2018 Pune Mumbai H / Baner SNO 34 Pune 411045

ANNEXURE B
FORM AOC-2
(Pursuant to clause (h) of sub-section (3) of Section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of Section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso is given below:

Details of contracts or arrangements or transactions not at Arm's length basis: N.A.

Sr. No	Particulars	Details
1	Name of the Related Party & Nature of Relationship	N.A.
2	Nature of contracts/arrangements/transaction	N.A.
3	Duration of the contracts/arrangements /transaction	N.A.
4	Salient terms of the contracts or arrangements or transaction including the value, if any	N.A.

5	Justification for entering into such contracts or arrangements or transactions	N.A.
6	Date of approval by the Board	N.A.
7	Amount paid as advances, if any	NIL
8	Date on which the special resolution was passed in General meeting as required under the proviso to Section 188	N.A.

Details of contracts or arrangements or transactions at Arm's Length basis:

The Related party transactions entered during the financial year 2017-18, u/s 188 (1) of the Companies Act, 2013 were in the ordinary course of business and at arm's length. The related party transactions are not materially significant. Details of related party transactions entered during the financial year 2017-18 is mentioned at Note No. 26 and hence not mentioned separately.
By the order of the Board of Directors of
Taural India Private Limited

Bharat Gite
Managing Director
DIN: 05283177
Place: Pune Baner SNO 34 Rohan Seher,
Date: Sept. 29, 2018 Pune Mumbai H / Baner SNO 34 Pune 411045

Textual information (2)

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

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS:
During the year the Company there has not given any fresh loans and/ or guarantees and/ or or investments attracting the provisions of Section 186 of the Companies Act, 2013.

Textual information (3)

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

PARTICULARS OF RELATED PARTY TRANSACTIONS:

Related party transactions that were entered during the financial year were on an arm's length basis and were in the ordinary course of business. There were no materially significant related party transactions with the Company's Promoters, Directors, Management or their relatives, which could have had a potential conflict with the interests of the Company. Transactions with related parties entered by the Company in the normal course of business are periodically placed before the Board of Directors for its approval and disclosure as required under the Act. The related party transactions entered is mentioned in Form AOC-2 marked as Annexure-B

ANNEXURE B
FORM AOC-2
(Pursuant to clause (h) of sub-section (3) of Section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of Section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso is given below:

Details of contracts or arrangements or transactions not at Arm's length basis: N.A.

Sr. No	Particulars	Details
1	Name of the Related Party & Nature of Relationship	N.A.
2	Nature of contracts/arrangements/transaction	N.A.
3	Duration of the contracts/arrangements /transaction	N.A.
4	Salient terms of the contracts or arrangements or transaction including the value, if any	N.A.
5	Justification for entering into such contracts or arrangements or transactions	N.A.
6	Date of approval by the Board	N.A.
7	Amount paid as advances, if any	NIL
8	Date on which the special resolution was passed in General meeting as required under the proviso to Section 188	N.A.

Details of contracts or arrangements or transactions at Arm's Length basis:

The Related party transactions entered during the financial year 2017-18, u/s 188 (1) of the Companies Act, 2013 were in the ordinary course of business and at arm's length. The related party transactions are not materially significant. Details of related party transactions entered during the financial year 2017-18 is mentioned at Note No. 26 and hence not mentioned separately.
By the order of the Board of Directors of
Taural India Private Limited

Bharat Gite
Managing Director

DIN: 05283177
Place: Pune Baner SNO 34 Rohan Seher,
Date: Sept. 29, 2018 Pune Mumbai H / Baner SNO 34 Pune 411045

Textual information (4)

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

EXTRACT OF ANNUAL RETURN:
The extract of Annual Return u/s 134 (3)(a) and u/s 92 (3) read with Rule 12 of Companies (Management and Administration) Rules, 2014 in Form MGT-9 is attached to the Report as Annexure A.
ANNEXURE A
Form No. MGT-9
EXTRACT OF ANNUAL RETURN
As on the financial year ended on 31.03.2018
[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]
Registration and Other details:

CIN	U36910PN2012PTC143538
Registration Date	28/05/2012
Name of the Company	TAURAL INDIA PRIVATE LIMITED
Category/Sub-category of the Company	Indian Non-Government Company/ Company limited by shares
Address of the Registered office and contact details	Plot No. A-40, Chakan Industrial Area, Phase-II, Village Khalumbre, Taluka Khed, Pune 410501 Email: bharatgite4u@yahoo.com Tel: 02065280199
Whether listed company (Yes/ No)	No
Name, Address and Contact details of R&T Agent, if any	Not Applicable

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

Sl. No.	Name and Description of main products/ services	NIC Code of the product/ service	% of total turnover of the Company
1.	Casting of non-ferrous metals	Division 24, Group: 243, Class:2432	100

Particulars of Holding, subsidiary and Associate Companies-

S. No.	Name and Address of the Company	CIN/GLN	Holding/ subsidiary/ Associate	% of shares held	Applicable section
1	Alsu Holdings GmbH	N.A.	Holding Body Corporate	90%	Section 2(46)

Shareholding Pattern (Equity share capital break-up as percentage of Total equity):
Category-wise shareholding:

Category of shareholders	No. of shares held at the beginning of the year		No. of shares held at the end of the year			% change during the year			
Demat	Physical	Total	% of Total	Demat	Physical	Total	% of total		
Promoters									
a) Individual/HUF	NIL	14,24,000	14,24,000	10%	NIL	14,24,000	14,24,000	10%	NIL
b) Central Govt	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) State Govt (s)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
d) Bodies Corp.	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
e) Banks / FI	NIL	NIL	NIL	NL	NIL	NIL	NIL	NIL	NIL
f) Any Other-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub-total (A) (1):-	NIL	14,24,000	14,24,000	10%	NIL	14,24,000	14,24,000	10%	
(2) Foreign a) NRIs – Individuals	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b) Other – Individuals –	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) Bodies Corp.	NIL	1,28,16,000	1,28,16,000	NIL	NIL	1,28,16,000	1,28,16,000	90%	NIL
d) Banks / FI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
e) Any Other….	NIL	NIL	NIL	NIL	NIL	NIL NIL	NIL NIL	NIL	NIL
Sub-total (A) (2):-	NIL	1,28,16,000	1,28,16,000	90%	NIL	1,28,16,000	1,28,16,000	90%	
Total shareholding of Promoter (A) = (A)(1)+(A)(2)	NIL	1,42,40,000	1,42,40,000	100%	NIL	1,42,40,000	1,42,40,000	100%	
B. Public Shareholding 1. Institutions a) Mutual Funds									

b) Banks / FI c) Central Govt d) State Govt(s) e) Venture Capital Funds f) Insurance Companies g) FIIs h) Foreign Venture	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

Capital Funds i) Others (specify)									
Sub-total (B)(1):-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
2. Non-Institutions									
a) Bodies Corporate									
i) Indian	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
ii) Overseas	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
b) Individuals									
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
ii) Individual Shareholders holding nominal share capital in excess of Rs 1 lakh	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
c) Others									
(i) Private Limited Companies	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(ii) NRIs/ Foreign Nationals	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Sub-total (B)(2):-	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total Public Shareholding (B)=(B)(1)+(B) (2)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
C. Shares held by Custodian for GDRs & ADRs	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Grand Total									

(A+B+C)	NIL	14,240,000	14,240,000	100%	NIL	14,240,000	14,240,000	100%	NIL

Shareholding of Promoters:

Shareholder's name	Shareholding at the beginning of the year		Shareholding at the end of the year			% change in shareholding during the year
	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company	% of shares pledged/encumbered to total shares	
Bharat Gite	14,24,000	10%	NIL	14,24,000	10. %	NIL
ALSU Holding AG	1,28,16,000	90%	NIL	1,28,16,000	90%	NIL

Change in promoters shareholding (Please specify if there is no change):

Sl. No.		Shareholding at the beginning of the year		Cumulative shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year				
1.	Bharat Gite	14,24,000	10.00%	14,24,000	10.00%
2.	ALSU Holding AG	1,28,16,000	90.00%	1,42,40,000	100.00%
	Date wise increase/ Decrease in Promoters shareholding during the year specifying the reasons for increase/ decrease e.g. allotment/ transfer/bonus/ sweat equity etc):				No change during the year
	At the end of the year				
1.	Bharat Gite	14,24,000	10.00%	14,24,000	10.00%
2.	ALSU Holding AG	1,28,16,000	90.00%	1,42,40,000	100.00%

Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

Sl. No.	For Each of the top 10 shareholders	Shareholding at the beginning of the year	Cumulative shareholding during the year
	No. of shares % of total shares of the company	No. of shares % of total shares of the compay	
	At the beginning of the year		NOT APPLICABLE
b	Date wise Increase /Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment/transfer / bonus / sweat equity		NOT APPLICABLE
C	At the End of the year (or on the date of separation, if separated during the year		NOT APPLICABLE

Shareholding of Directors and Key Managerial Personnel

Sl. No.	For each Directors and KMP	Shareholding at the beginning of the year*		Cumulative shareholding during the year*	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year				
1	Bharat Gite	14,24,000	10.00%	14,24,000	10.00%
	Date wise Increase /Decrease in Shareholding during the year specifying the reasons for increase / Decrease (e.g. allotment /transfer /bonus/ sweat equity etc.):			No change during the year	
	At the End of the year				

1	Bharat Gite	14,24,000	10.00%	14,24,000	10.00%

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

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	32,19,78,052	NIL	NIL	32,19,78,052
ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due	NIL	NIL	NIL	NIL
Total (i+ii+iii)	32,19,78,052	NIL	NIL	32,19,78,052
Change in Indebtedness during the financial year				
• Addition	74,31,75,479	NIL	NIL	74,31,75,479
• Reduction	NIL	NIL	NIL	NIL
Net Change	74,31,75,479	NIL	NIL	74,31,75,479
Indebtedness at the end of the financial year				
i) Principal Amount	1,06,51,53,531	NIL	NIL	1,06,51,53,531
ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due	NIL	NIL	NIL	NIL
Total (i+ii+iii)	1,06,51,53,531	NIL	NIL	1,06,51,53,531

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

Sl. No.	Particulars of Remuneration	Name of MD/WTD/Manager/ Director	Total Amount
	Bharat Gite		

1	Gross salary Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 © Profits in lieu of salary under section 17(3) Income-tax Act, 1961	10,250,933 NIL NIL NIL	10,250,933 NIL NIL NIL
2	Stock option	NIL	NIL
3	Sweat Equity	NIL	NIL
4	Commission -as % of net profit -others specify	NIL	NIL
5	Others Please specify Reimbursement of expenses	NIL	NIL
	Total (A)	10,250,933	10,250,933
	Ceiling as per the Act	N.A.	N.A.

Remuneration to other directors:

Sl. No.	Particulars of Remuneration	Name of the Directors	Total Amount
1.	3.Independent Directors • Fee for attending board / committee meetings • Commission • Others, please specify	NIL	NIL
	Total (1)	NIL	NIL
2.	4. Other non-executive Directors •Fee for attending board / committee meetings • Commission • Others, please specify	NIL	NIL
	Total (2)	NIL	NIL
	Total B(1+2)	NIL	NIL

Total Managerial remuneration	NIL	NIL
Overall Ceiling as per the Act	NIL	NIL

REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD:

Sl. No.	Particulars of Remuneration	Key Managerial Personnel			
	CEO	Company Secretary	CFO		Total
1	Gross salary (a)Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 © Profits in lieu of salary under section 17(3) Income-tax Act, 1961	NIL NIL NIL	NIL NIL NIL	NIL NIL NIL	NIL NIL NIL
2	Stock option	NIL	NIL	NIL	NIL
3	Sweat Equity	NIL	NIL	NIL	NIL
4	Commission -as % of net profit -others specify	NIL	NIL	NIL	NIL
5	Others Please specify	NIL	NIL	NIL	NIL
	Total	NIL	NIL	NIL	NIL

*The Company has not appointed a Company Secretary

Penalties/ Punishment/Compounding of offences:

Type	Section of the Companies Act	Brief Description	Details of penalty/Punishment/Compounding fees imposed	[RD/ NCLT/COURT]	Appeal made if any (give details)
A. Company					
Penalty		NIL	NIL	NIL	NIL	NIL

Punishment	N.A.	N.A.	N.A.	N.A.	N.A.
Compounding	N.A.	N.A.	N.A.	N.A.	N.A.
B. Directors					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	N.A.	N.A.	N.A.	N.A.	N.A.
Compounding	N.A.	N.A.	N.A.	N.A.	N.A.
C. Other officers in default					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	N.A.	N.A.	N.A.	N.A.	N.A.
Compounding	N.A.	N.A.	N.A.	N.A.	N.A.

By the order of the Board of Directors of
Taural India Private Limited

Bharat Gite
Managing Director

DIN: 05283177
Place: Pune Baner SNO 34 Rohan Seher,
Date: Sept 29, 2018 Pune Mumbai H / Baner SNO 34 Pune 411045

Textual information (5)

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

Independent Directors: The Company being a private Company provisions of Independent directors are not applicable as mentioned under u/s 149(6) of the Companies Act, 2013.

Textual information (6)

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

COMMITTEES OF THE BOARD OF DIRECTORS OF THE COMPANY:

The Company being a Private Limited Company is not required to form the ‘Audit Committee’ and the ‘Nomination & Remuneration Committee’ as per Sections 177, 178 of the Companies Act, 2013 and the rules there under.

13 . COMPANY’S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION:

The Company being a Private Limited Company is not required to formulate and disclose the Remuneration Policy as per Section 178(3) of the Companies Act, 2013.

Textual information (7)

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

DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY:

The Company does not foresee any specific risk which would threaten the very existence of the Company

Textual information (8)

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

CORPORATE SOCIAL RESPONSIBILITY (CSR):

The provisions of Section 135 are not applicable to the Company for the year under review, as the net worth is not exceeding Rs. 500 crores or more or turnover is not exceeding Rs. 1000 crores or more or net profit is less than Rs. 5 crores or more during any financial year

Textual information (9)

Disclosure of financial summary or highlights [Text Block]

FINANCIAL RESULTS:

The performance during the period ended March 31, 2018 has been summarized as under:

Amount in Rs.

Particulars	2017-18	2016-17
Revenue from Operations	51,034,427.00	18,322,200.00
Other Income	1,428,513.00	17,191,210.00
Total Income earned during the year	52,462,940.00	35,513,410.00
Loss before Finance cost and Depreciation	(174,473,237.00)	(14,477,531.00)
Less Finance charges	34,337,542.00	6,011,372.00
Gross Profit/Loss	(208,810,779.00)	(20,488,903.00)
Less Provision for Depreciation	20,394,739.00	3,123,786.00
Profit/Loss before tax	(229,205,518.00)	(23,612,689.00)
Add/ (Less) Taxes	NIL	NIL
Add/ Less Deferred Taxes	11,362,695.00	NIL
Net Profit/ Loss for the year	(240,568,213.00)	(23,612,689.00)

Textual information (10)

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

DIRECTORS:

Confirmation of Appointment: The Company has not appointed any director as additional director in the relevant financial year.
Directors retiring by rotation: Provisions of Section 152(6) of the Companies Act, 2013 neither the Articles of Association prescribe for Directors retiring by rotation.
Independent Directors: The Company being a private Company provisions of Independent directors are not applicable as mentioned under u/s 149(6) of the Companies Act, 2013.

Textual information (11)

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

DETAILS OF SUBSIDIARIES, JOINT VENTURES (JV) OR ASSOCIATE COMPANIES (AC) AND THEIR PERFORMANCES:

The Company as on date is not having any subsidiary, joint venture or associate companies as mentioned in Rule 8(5)(iv) of Companies (Accounts) Rules, 2014.

Textual information (12)

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

DEPOSITS:

The Company has not accepted any deposits under the provisions of Section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposit) Rules, 2014 as amended.

Textual information (13)

Details of deposits which are not in compliance with requirements of chapter v of act [Text Block]

DEPOSITS:

The Company has not accepted any deposits under the provisions of Section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposit) Rules, 2014 as amended.

Textual information (14)

Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [Text Block]

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

The Directors report that for the period under review no significant and material orders were passed by the Regulators or courts or tribunals impacting the going concern status and Company's operations in future under Rule 8 (5) (vii) of the Companies (Accounts) Rules, 2014.

Textual information (15)

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

DETAILS OF IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS:

The Company being a private limited Company is not having a turnover of more than Rs. 200 crores or does not have outstanding loans from Banks & Financial institutions not more than Rs. 100 crores and hence, the provisions of Section 138 regarding mandatory internal auditor appointment are not applicable to the Company. Though the Company need not have the Audit committee, it has employed suitable monitoring systems to report about the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records etc. All the transactions are checked, passed and processed with proper authorizations.

Textual information (16)

Disclosure of appointment and remuneration of managerial personnels [Text Block]

APPOINTMENT AND OR RESIGNATION OF KEY MANAGERIAL PERSONNEL:

The Company's paid-up is more than Rs. 5 Crores and hence as the provisions of Rules 8 of Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 are applicable with respect to appointment of a Company Secretary is not made by the Company

[400200] Disclosures - Auditors report

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

Unless otherwise specified, all monetary values are in INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2017 to 31/03/2018	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	Textual information (17) [See below]	
Disclosure relating to quantitative details of fixed assets	(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.	
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (18) [See below]	
Disclosure relating to title deeds of immovable properties		(c) According to the information and explanations provided to us, the Company does not hold any immovable properties. Accordingly, paragraph 3(i)(c) of the Order is not applicable to the Company.
Disclosure in auditors report relating to inventories	Textual information (19) [See below]	
Disclosure in auditors report relating to loans	The Company has not granted any other loans, secured or unsecured, to companies, firms, limited liability partnership or other parties covered in the register maintained under section 189 of the Act.	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		Textual information (20) [See below]
Disclosure in auditors report relating to deposits accepted		Textual information (21) [See below]
Disclosure in auditors report relating to maintenance of cost records	Textual information (22) [See below]	
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (23) [See below]	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (24) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (25) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (26) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (27) [See below]

Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	According to the information and explanations given to us, no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.	
Disclosure in auditors report relating to managerial remuneration		Textual information (28) [See below]
Disclosure in auditors report relating to Nidhi Company		According to the information and explanations given to us, the Company is not a Nidhi Company as per the Act. Accordingly, paragraph 3(xii) of the Order is not applicable to the Company.
Disclosure in auditors report relating to transactions with related parties		Textual information (29) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (30) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (31) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	According to the information and explanations given to us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.	

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

Unless otherwise specified, all monetary values are in 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	B S R & Co. LLP
Name of auditor signing report	DAKSHINDAS SWAPNIL SATISH
Firms registration number of audit firm	101248W/W-100022
Membership number of auditor	113896
Address of auditors	B S R & CO. LLP F r n : 101248W/W-100022,7 & 8 Floor, Business Plaza, Westin Hotel Campus,36/3 B,Koregoan Park Annex, Mundhawa Road,Ghorpadi,Pune 411 001
Permanent account number of auditor or auditor's firm	AAAFB9852F
SRN of form ADT-1	G74213752
Date of signing audit report by auditors	29/09/2018
Date of signing of balance sheet by auditors	29/09/2018

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 (32) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (17)

Disclosure in auditors report relating to fixed assets

(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets. (b) The Company has a regular programme of physical verification of its fixed assets by which all fixed assets are verified in a phased manner over a period of three years. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and nature of its assets. There was no physical verification of fixed assets carried out during the current year. (c) According to the information and explanations provided to us, the Company does not hold any immovable properties. Accordingly, paragraph 3(i)(c) of the Order is not applicable to the Company.

Textual information (18)

Disclosure relating to physical verification and material discrepancies of fixed assets

(b) The Company has a regular programme of physical verification of its fixed assets by which all fixed assets are verified in a phased manner over a period of three years. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and nature of its assets. There was no physical verification of fixed assets carried out during the current year.

Textual information (19)

Disclosure in auditors report relating to inventories

In our opinion and according to the information and explanations given to us, and on the basis of our examination of the records of the Company, the inventory, except goods-in-transit, has been physically verified by management at the year end. For goods-in-transit subsequent clearance of goods has been verified by the management. In our opinion, the frequency of such verification is reasonable and no material discrepancies were noticed on such verification

Textual information (20)

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

In our opinion and according to the information and explanations given to us, the Company has complied with provisions of section 185 and 186 of the Act in respect of loans given to its whole time director. The Company has not given any guarantee, made any investment or provided any security to any party covered under the provisions of section 185 and section 186 of the Act. To this extent, paragraph 3(iv) of the Order is not applicable to the Company

Textual information (21)

Disclosure in auditors report relating to deposits accepted

The Company has not accepted any deposits from the public in terms of directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 of the Act and the rules made there under. Accordingly, paragraph 3(v) of the Order is not applicable to the Company.

Textual information (22)

Disclosure in auditors report relating to maintenance of cost records

We have broadly reviewed the books of account maintained by the Company pursuant to the rules prescribed by the Central Government for maintenance of cost records under Section 148(1) of the Act and are of the opinion that prima facie, the prescribed accounts and records have been made and maintained. However, we have not made a detailed examination of the records with a view to determine whether they are accurate and complete

Textual information (23)

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

(a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including Provident Fund, Income Tax, Goods & Service Tax, Sales Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax and other statutory dues have generally been regularly deposited during the year by the Company with the appropriate authorities except for delays in respect of payment of provident fund ranging from 5 – 15 days, Employee State Insurance ranging from 1 – 46 days, profession tax ranging from 1 – 292 days and Income – tax ranging from 1 – 64 days.

As explained to us, the Company did not have any dues on account of Cess.

According to the information and explanations given to us, no undisputed amounts payable in respect of Provident Fund, Income Tax, Sales Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Employee State Insurance and other statutory dues were in arrears as at 31 March 2018, for a period of more than six months from the date they became payable except dues of Employee State Insurance of Rs 3,774.

(b) According to the information and explanations given to us, there are no amounts in respect of Income Tax, Service Tax, Duty of Customs and Duty of Excise that have not been deposited with the appropriate authorities on account of any dispute.

Textual information (24)

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

(a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including Provident Fund, Income Tax, Goods & Service Tax, Sales Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax and other statutory dues have generally been regularly deposited during the year by the Company with the appropriate authorities except for delays in respect of payment of provident fund ranging from 5 – 15 days, Employee State Insurance ranging from 1 – 46 days, profession tax ranging from 1 – 292 days and Income – tax ranging from 1 – 64 days.

As explained to us, the Company did not have any dues on account of Cess.

According to the information and explanations given to us, no undisputed amounts payable in respect of Provident Fund, Income Tax, Sales Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Employee State Insurance and other statutory dues were in arrears as at 31 March 2018, for a period of more than six months from the date they became payable except dues of Employee State Insurance of Rs 3,774.

(

Textual information (25)

Disclosure relating to disputed statutory dues [Text Block]

b) According to the information and explanations given to us, there are no amounts in respect of Income Tax, Service Tax, Duty of Customs and Duty of Excise that have not been deposited with the appropriate authorities on account of any dispute.

Textual information (26)

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

In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowing from banks. Further the Company does not have loans or borrowings from financial institution or Government nor has it issued any debentures during the year.

Textual information (27)

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

The term loans [including external commercial borrowings ('ECB')] have been applied for the purposes for which those were raised except second ECB loan raised specifically for capital purposes was used for working capital as well as capital investment. The Company did not raise moneys by way of initial public offer, further public offer (including debt instruments). or term loans during the year. To this extent, paragraph 3(ix) of the Order is not applicable to the Company.

Textual information (28)

Disclosure in auditors report relating to managerial remuneration

The Company is a Private Limited Company and accordingly, Section 197 read with Schedule V to the Act is not applicable to the Company. Accordingly, paragraph 3(xi) of the Order is not applicable to the Company.

Textual information (29)

Disclosure in auditors report relating to transactions with related parties

The Company is a 'private limited company' and therefore the provisions of section 177 of the Act are not applicable to the Company. Further, as per Ministry of Corporate Affairs' Notification No. GSR 464(E) dated 05-06-2015, the provisions of section 188 of the Act shall not apply to a private limited company relating to transactions with the holding company or a subsidiary of the holding company to which it is also a subsidiary or transactions with the ultimate holding company or a subsidiary of the ultimate holding company. Accordingly, the provisions of Section 188 of the Act are not applicable to the Company. Further, the Company is not required to constitute an Audit Committee under Section 177 of the Act, and accordingly to this extent the provisions of clause 3(xiii) of the Order are not applicable to the Company.

Textual information (30)

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

According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, paragraph 3(xiv) of the Order is not applicable to the Company.

Textual information (31)

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

According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into any non-cash transactions with directors or persons connected with him during the year. Accordingly, paragraph 3(xv) of the Order is not applicable to the Company.

Textual information (32)

Disclosure in auditor’s report explanatory [Text Block]

INDEPENDENT AUDITORS’ REPORT

To The Members of Taural India Private Limited (previously known as G&B Metalcasting Private Limited)

Report on the Audit of the Financial Statements (prepared as per Accounting Standards)
We have audited the accompanying financial statements (prepared as per Accounting Standards) of Taural India Private Limited (previously known as G&B Metalcasting Private Limited) ("the Company"), which comprise the Balance Sheet as at 31 March 2018, the Statement of Profit and Loss and the Cash Flow Statement for the year then ended, and, a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements
The Company's management and Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the state of affairs, loss and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Auditors’ Responsibility

Our responsibility is to express an opinion on these 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.

Taural India Private Limited (previously known as G&B Metalcasting Private Limited)

Independent Auditors’ Report – 31 March 2018 (continued)
Auditors’ Responsibility (continued)

We conducted our audit of the financial statements 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditors’ judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the 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 financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.
Opinion
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the 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 loss and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

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

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

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

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

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

In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act.

Taural India Private Limited (previously known as G&B Metalcasting Private Limited)

Independent Auditors' Report – 31 March 2018 (continued)

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

With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

With respect to the Other Matter to be included in the Auditors' 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 Company does not have any pending litigations which would impact its financial position.

the Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For B S R & Co. LLP

Chartered Accountants

Firm's Registration No.: 101248W/W-100022

Swapnil Dakshindas

Partner

Place: Pune Membership No. 113896

Date: 29/09/2018

With reference to the Annexure referred to in paragraph 1 in Report on Other Legal and Regulatory Requirements of the Independent Auditors' Report to the Members of the Company on the financial statements for the year ended 31 March 2018, we report that :-

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

(b) The Company has a regular programme of physical verification of its fixed assets by which all fixed assets are verified in a phased manner over a period of three years. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and nature of its assets. There was no physical verification of fixed assets carried out during the current year.

(c) According to the information and explanations provided to us, the Company does not hold any immovable properties. Accordingly, paragraph 3(i)(c) of the Order is not applicable to the Company.

(ii) In our opinion and according to the information and explanations given to us, and on the basis of our examination of the records of the Company, the inventory, except goods-in-transit, has been physically verified by management at the year end. For goods-in-transit subsequent clearance of goods has been verified by the management. In our opinion, the frequency of such verification is reasonable and no material discrepancies were noticed on such verification.

(iii) The Company has not granted any other loans, secured or unsecured, to companies, firms, limited liability partnership or other parties covered in the register maintained under section 189 of the Act.

(iv) In our opinion and according to the information and explanations given to us, the Company has complied with provisions of section 185 and 186 of the Act in respect of loans given to its whole time director.

The Company has not given any guarantee, made any investment or provided any security to any party covered under the provisions of section 185 and section 186 of the Act. To this extent, paragraph 3(iv) of the Order is not applicable to the Company.

(v) The Company has not accepted any deposits from the public in terms of directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 of the Act and the rules made there under. Accordingly, paragraph 3(v) of the Order is not applicable to the Company.

(vi) We have broadly reviewed the books of account maintained by the Company pursuant to the rules prescribed by the Central Government for maintenance of cost records under Section 148(1) of the Act and are of the opinion that prima facie, the prescribed accounts and records have been made and maintained. However, we have not made a detailed examination of the records with a view to determine whether they are accurate and complete.

(vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including Provident Fund, Income Tax, Goods & Service Tax, Sales Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax and other statutory dues have generally been regularly deposited during the year by the Company with the appropriate authorities except for delays in respect of payment of provident fund ranging from 5 – 15 days, Employee State Insurance ranging from 1 – 46 days, profession tax ranging from 1 – 292 days and Income – tax ranging from 1 – 64 days.

As explained to us, the Company did not have any dues on account of Cess.

According to the information and explanations given to us, no undisputed amounts payable in respect of Provident Fund, Income Tax, Sales Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Employee State Insurance and other statutory dues were in arrears as at

31 March 2018, for a period of more than six months from the date they became payable except dues of Employee State Insurance of Rs 3,774.
(b) According to the information and explanations given to us, there are no amounts in respect of Income Tax, Service Tax, Duty of Customs and Duty of Excise that have not been deposited with the appropriate authorities on account of any dispute.
(viii) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowing from banks. Further the Company does not have loans or borrowings from financial institution or Government nor has it issued any debentures during the year.

(ix) The term loans [including external commercial borrowings ('ECB')] have been applied for the purposes for which those were raised except second ECB loan raised specifically for capital purposes was used for working capital as well as capital investment. The Company did not raise moneys by way of initial public offer, further public offer (including debt instruments). or term loans during the year. To this extent, paragraph 3(ix) of the Order is not applicable to the Company.

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

(xi) The Company is a Private Limited Company and accordingly, Section 197 read with Schedule V to the Act is not applicable to the Company. Accordingly, paragraph 3(xi) of the Order is not applicable to the Company.

(xii) According to the information and explanations given to us, the Company is not a Nidhi Company as per the Act. Accordingly, paragraph 3(xii) of the Order is not applicable to the Company.

(xiii) The Company is a 'private limited company' and therefore the provisions of section 177 of the Act are not applicable to the Company. Further, as per Ministry of Corporate Affairs' Notification No. GSR 464(E) dated 05-06-2015, the provisions of section 188 of the Act shall not apply to a private limited company relating to transactions with the holding company or a subsidiary of the holding company to which it is also a subsidiary or transactions with the ultimate holding company or a subsidiary of the ultimate holding company. Accordingly, the provisions of Section 188 of the Act are not applicable to the Company. Further, the Company is not required to constitute an Audit Committee under Section 177 of the Act, and accordingly to this extent the provisions of clause 3(xiii) of the Order are not applicable to the Company.
(xiv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, paragraph 3(xiv) of the Order is not applicable to the Company.

(xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into any non-cash transactions with directors or persons connected with him during the year. Accordingly, paragraph 3(xv) of the Order is not applicable to the Company.

(xvi) According to the information and explanations given to us, the Company is not required to be registered under section 45-IA of the Reserve

Bank of India Act, 1934.

	For B S R & Co. LLP
	Chartered Accountants
	Firm's Registration No.: 101248W/W-100022
	Swapnil Dakshindas
	Partner
Place: Pune	Membership No. 113896
Date:	29/09/2018

Taural India Private Limited (previously known as G&B Metalcasting Private Limited)

Annexure “B” to Independent Auditors’ Report – 31 March 2018
Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)
We were engaged to audit the internal financial controls over financial statements of Taural India Private Limited (previously known as G&B Metalcasting Private Limited) (“the Company”) as of 31 March 2018 in conjunction with our audit of the financial statements of the Company for the year ended on that date.
Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (‘ICAI’). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, issued by the ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements were 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 with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal controls 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.

Auditors' Responsibility (continued)

Because of the matter described in Disclaimer of Opinion paragraph below, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on internal financial controls system over financial statements of the Company.

Meaning of Internal Financial Controls over Financial Reporting

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

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

According to the information and explanations given to us, the Company is in the process of establishing its internal financial control over financial statements on criteria based on or 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, accordingly, we are unable to obtain sufficient appropriate audit evidence to provide a basis for our opinion whether the Company had adequate internal financial controls over financial statements and whether such internal financial controls were operating effectively as at 31 March 2018. Accordingly, we do not express an opinion on Internal Financial Controls Over Financial Reporting.

Disclaimer of Opinion (continued)

We have considered the disclaimer reported above in determining the nature, timing, and extent of audit tests applied in our audit of the financial statements of the Company, and the disclaimer does not affect our opinion on the financial statements of the Company.

For B S R & Co. LLP

Chartered Accountants

Firm's Registration No.: 101248W/W-100022

Swapnil Dakshindas

Partner

Place: Pune

Membership No. 113896

Date: 29/09/2018

[400500] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

[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	14,24,00,000	14,24,00,000	
Reserves and surplus	-27,29,48,789	-3,23,80,576	
Total shareholders' funds	-13,05,48,789	11,00,19,424	
Share application money pending allotment	0	0	
Minority interest	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	106,46,65,803	32,12,61,766	
Deferred tax liabilities (net)	1,13,62,695	0	
Other long-term liabilities	0	0	
Long-term provisions	4,41,981	2,42,177	
Total non-current liabilities	107,64,70,479	32,15,03,943	
Current liabilities [Abstract]			
Short-term borrowings	0	0	
Trade payables	(A) 7,21,93,604	52,48,675	
Other current liabilities	2,42,13,973	3,23,79,602	
Short-term provisions	6,60,450	0	
Total current liabilities	9,70,68,027	3,76,28,277	
Total equity and liabilities	104,29,89,717	46,91,51,644	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	40,87,10,290	15,26,67,128	1,12,82,453
Intangible assets	20,95,715	10,449	13,770
Tangible assets capital work-in-progress	26,38,79,565	18,40,24,638	
Total fixed assets	67,46,85,570	33,67,02,215	
Non-current investments	0	0	
Long-term loans and advances	13,78,34,141	4,98,18,536	
Total non-current assets	81,25,19,711	38,65,20,751	
Current assets [Abstract]			
Current investments	0	0	
Inventories	4,99,55,371	0	
Trade receivables	3,20,65,763	72,00,564	
Cash and bank balances	9,95,52,861	6,45,10,893	
Short-term loans and advances	4,88,96,011	1,09,19,436	
Total current assets	23,04,70,006	8,26,30,893	
Total assets	104,29,89,717	46,91,51,644	

Footnotes

(A)

The company has not received any intimation from its vendors regarding their status under Micro, Small and Medium Enterprises Development Act, 2006 and hence no disclosures cannot be made as required under the said Act.

Trade Payables as at 31 March 2018 include foreign currency payables for import of goods and services amounting to INR 18,062,906 which are outstanding for more than 6 months but not exceeding 36 months from the date of import, which is not in compliance with the Foreign Exchange Management Act, 1999 ('FEMA') and it's regulations. The Company is in the process of filing an application to the authorized dealer intimating the delays in payment of such dues and seeking its consent. Management believes that, the approval for extension of time is a procedural matter and any fees in relation to such extension will not be significant to the financial statements.

[400300] Disclosures - Signatories of financial statements

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

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	1	2
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	BHARAT KESHAVRAO GITE	LOTHAR RUDOLF THONI
Designation of director	Director	Director
Director identification number of director	05283177	07563321
Date of signing of financial statements by director	29/09/2018	29/09/2018

[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	-22,92,05,518	-2,36,12,689	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for depreciation and amortisation expense	2,03,94,739	31,23,786	
Adjustments for unrealised foreign exchange losses gains	8,50,46,101	0	
Other adjustments for non-cash items	(A) 3,45,93,054	(B) 49,83,311	
Total adjustments to profit (loss)	14,00,33,894	81,07,097	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	-4,99,55,371	1,14,170	
Adjustments for decrease (increase) in trade receivables	-2,48,65,199	-31,53,752	
Adjustments for decrease (increase) in other current assets	-4,52,74,148	-5,43,97,914	
Adjustments for increase (decrease) in trade payables	6,44,56,235	-69,45,518	
Adjustments for increase (decrease) in other current liabilities	9,08,709	3,07,46,497	
Adjustments for provisions	(C) 8,60,254	(D) 2,42,177	
Total adjustments for working capital	-5,38,69,520	-3,33,94,340	
Total adjustments for reconcile profit (loss)	8,61,64,374	-2,52,87,243	
Net cash flows from (used in) operations	-14,30,41,144	-4,88,99,932	
Interest received	-14,17,244	0	
Income taxes paid (refund)	-75	1,98,971	
Net cash flows from (used in) operating activities before extraordinary items	-14,44,58,313	-4,90,98,903	
Net cash flows from (used in) operating activities	-14,44,58,313	-4,90,98,903	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of tangible assets	4,00,000	0	
Purchase of tangible assets	45,04,20,038	32,85,29,778	
Interest received	14,17,244	0	
Net cash flows from (used in) investing activities before extraordinary items	-44,86,02,794	-32,85,29,778	
Net cash flows from (used in) investing activities	-44,86,02,794	-32,85,29,778	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	0	13,11,25,000	
Proceeds from borrowings	66,04,32,322	32,07,66,027	
Repayments of borrowings	0	59,29,938	
Interest paid	3,23,29,247	39,48,311	
Net cash flows from (used in) financing activities before extraordinary items	62,81,03,075	44,20,12,778	
Net cash flows from (used in) financing activities	62,81,03,075	44,20,12,778	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	3,50,41,968	6,43,84,097	
Net increase (decrease) in cash and cash equivalents	3,50,41,968	6,43,84,097	
Cash and cash equivalents cash flow statement at end of period	9,95,52,861	6,45,10,893	1,26,796

Footnotes

(A) it includes

Loss on sale of asset	255,512
Interest and borrowing costs	34,337,542

(B) It Includes

Interest & Borrowing Costs (Net)	3,948,311
Stamp duty for increase in authorised share capital	1,035,000

(C) it includes

Increase in Long Term Provisions	199,804
Increase in Short Term Provisions	660,450

(D) it includes

Increase in Long Term Provisions	242,177
Increase in Short Term Provisions	-

[200100] Notes - Share capital

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] 1,50,00,000	[shares] 1,50,00,000		[shares] 1,50,00,000
Value of shares authorised	15,00,00,000	15,00,00,000		15,00,00,000
Number of shares issued	[shares] 1,42,40,000	[shares] 1,42,40,000		[shares] 1,42,40,000
Value of shares issued	14,24,00,000	14,24,00,000		14,24,00,000
Number of shares subscribed and fully paid	[shares] 1,42,40,000	[shares] 1,42,40,000		[shares] 1,42,40,000
Value of shares subscribed and fully paid	14,24,00,000	14,24,00,000		14,24,00,000
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] 1,42,40,000	[shares] 1,42,40,000		[shares] 1,42,40,000
Total value of shares subscribed	14,24,00,000	14,24,00,000		14,24,00,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,42,40,000	[shares] 1,42,40,000		[shares] 1,42,40,000
Value of shares called	14,24,00,000	14,24,00,000		14,24,00,000
Value of shares paid-up	14,24,00,000	14,24,00,000		14,24,00,000
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] 1,32,16,000		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 1,32,16,000		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 1,32,16,000		[shares] 0
Number of shares outstanding at end of period	[shares] 1,42,40,000	[shares] 1,42,40,000	[shares] 10,24,000	[shares] 1,42,40,000
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	14,24,00,000	14,24,00,000		14,24,00,000
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] 1,28,16,000	[shares] 1,28,16,000		[shares] 1,28,16,000

Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 1,28,16,000	[shares] 1,28,16,000		[shares] 1,28,16,000
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

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			Fully paid up equity shares	Fully paid up equity shares
Number of shares authorised	[shares] 1,50,00,000		[shares] 1,50,00,000	[shares] 1,50,00,000
Value of shares authorised	15,00,00,000		15,00,00,000	15,00,00,000
Number of shares issued	[shares] 1,42,40,000		[shares] 1,42,40,000	[shares] 1,42,40,000
Value of shares issued	14,24,00,000		14,24,00,000	14,24,00,000
Number of shares subscribed and fully paid	[shares] 1,42,40,000		[shares] 1,42,40,000	[shares] 1,42,40,000
Value of shares subscribed and fully paid	14,24,00,000		14,24,00,000	14,24,00,000
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] 1,42,40,000		[shares] 1,42,40,000	[shares] 1,42,40,000
Total value of shares subscribed	14,24,00,000		14,24,00,000	14,24,00,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,42,40,000		[shares] 1,42,40,000	[shares] 1,42,40,000
Value of shares called	14,24,00,000		14,24,00,000	14,24,00,000
Value of shares paid-up	14,24,00,000		14,24,00,000	14,24,00,000
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] 1,32,16,000		[shares] 0	(A) [shares] 1,32,16,000
Total aggregate number of shares issued during period	[shares] 1,32,16,000		[shares] 0	[shares] 1,32,16,000
Total increase (decrease) in number of shares outstanding	[shares] 1,32,16,000		[shares] 0	[shares] 1,32,16,000
Number of shares outstanding at end of period	[shares] 1,42,40,000	[shares] 10,24,000	[shares] 1,42,40,000	[shares] 1,42,40,000
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	14,24,00,000	14,24,00,000	14,24,00,000	14,24,00,000
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] 1,28,16,000		[shares] 1,28,16,000	[shares] 1,28,16,000

Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 1,28,16,000		[shares] 1,28,16,000	[shares] 1,28,16,000
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

Footnotes

(A) It Includes
Shares issued

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] 10,24,000
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	14,24,00,000

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]			
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [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 shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	fully paid up equity shares	fully paid up equity shares	fully paid up equity shares	fully paid up equity shares
Name of shareholder	Bharat Keshavrao Gite	Bharat Keshavrao Gite	Alsu Holdings AG	Alsu Holdings AG
PAN of shareholder	BCEPG2249G	BCEPG2249G		
Country of incorporation or residence of shareholder	INDIA	INDIA	SWITZERLAND	SWITZERLAND
Number of shares held in company	[shares] 14,24,000	[shares] 14,24,000	[shares] 1,28,16,000	[shares] 1,28,16,000
Percentage of shareholding in company	10.00%	10.00%	90.00%	90.00%

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 (33) [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 (33)

Disclosure of notes on share capital explanatory [Text Block]

Rights, preferences and restrictions attached to equity shares

The Company has a single class of equity shares. Accordingly, all equity shares rank equally with regard to dividends and share in the Company's residual assets. The voting rights of an equity shareholder on a poll (not on show of hands) are in proportion to its share of the paid-up equity capital of the Company. Voting rights cannot be exercised in respect of shares on which any call or other sums presently payable have not been paid. Failure to pay any amount called up on shares may lead to forfeiture of the shares.
On winding up of the Company, the holders of equity shares will be entitled to receive the residual assets of the company, remaining after distribution of all preferential amounts in proportion to the number of equity shares held.

[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]			Surplus [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	-24,05,68,213	-2,36,12,689		-24,05,68,213
Other additions to reserves	0	0		0
Total additions to reserves	-24,05,68,213	-2,36,12,689		-24,05,68,213
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	-24,05,68,213	-2,36,12,689		-24,05,68,213
Reserves at end of period	-27,29,48,789	-3,23,80,576	-87,67,887	-27,29,48,789

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

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Surplus [Member]	
	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	-2,36,12,689	
Other additions to reserves	0	
Total additions to reserves	-2,36,12,689	
Appropriations for dividend, dividend tax and general reserve [Abstract]		
Other appropriations	0	
Transfer to general reserve	0	
Total appropriations for dividend, dividend tax and general reserve	0	
Appropriation towards bonus shares	0	
Total changes in reserves	-2,36,12,689	
Reserves at end of period	-3,23,80,576	-87,67,887

[200300] Notes - Borrowings

Classification of borrowings [Table] **..(1)**

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-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	106,46,65,803	32,12,61,766	0	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]	Long-term [Member]			
Classification of borrowings [Axis]	Term loans [Member]		Term loans from others [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	106,34,36,209	31,93,57,005	106,34,36,209	31,93,57,005
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] **..(3)**

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Other external commercial borrowings [Member]		Loans and advances from related parties [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	(A) 106,34,36,209	31,93,57,005	0	0
Nature of security [Abstract]				
Nature of security	Textual information (34) [See below]	Textual information (35) [See below]		
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

Footnotes

(A) it includes

External Commercial Borrowings	
From Alsu Holdings AG (Refer Note B below)	579,703,009
External Commercial Borrowings	
From Lothar Thoni (Thoni Altue Zoo) (Refer Note C below)	483,733,200

Classification of borrowings [Table] **..(4)**

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Loans and advances from others [Member]		Other loans and advances [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2018	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	0	0	12,29,594	19,04,761
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] **..(5)**

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Loans taken for fixed assets [Member]		Loans taken for vehicles [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	12,29,594	19,04,761	(A) 12,29,594	(B) 19,04,761
Nature of security [Abstract]				
Nature of security			Vehicle Loan from BMW finance is secured agaist the vehicle, and is repayable in 60 equal monthly installments of Rs. 52,500 (including interest) carrying Interest rate of 9.50% pa.	Textual information (36) [See below]
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

Footnotes

(A)

Vehicle loan from other (Refer Note B below)		
From BMW Finance - Vehicle Term Loan	1,717,322	
Less: Current maturities of long-term borrowings (Refer Note 8)	(487,728)	
		1,229,594

(B) it includes

Vehicle loan from bank (Refer Note A below)		
From Bank of Maharashtra	460,032	
Less: Current maturities of long-term borrowings (Refer Note 8)		(272,481)
		187,551
Vehicle loan from other (Refer Note B below)		
From BMW Finance - Vehicle Term Loan		2,161,015
Less: Current maturities of long-term borrowings (Refer Note 8)		(443,805)
		1,717,210

Textual information (34)

Nature of security

External Commercial Borrowing is availed from the Alsu Holdings AG and is secured against the Plant and Machinery and Land and Building owned by the Company. Principal for same is repayable from December 2018 to June 2025. Interest is payable every six monthly at 6 months EURIBOR plus 3%. External Commercial Borrowing availed from Lothar Thoni (Thoni Altue Zoo) is secured against the Plant and Machinery and Land and Building owned by the Company. Principal is repayable in December 2025. Interest is payable every six monthly at 6 months EURIBOR plus 1%.

Textual information (35)

Nature of security

From Alsu Holdings AG (Refer Note D below) External Commercial Borrowing is availed from the Alsu Holdings AG and is secured against the Plant and Machinery and Land and Building owned by the Company. Principal for same is repayable from December 2018 to June 2025. Interest is payable every six monthly at 6 months EURIBOR plus 3%.

Textual information (36)

Nature of security

From Bank of Maharashtra Vehicle Loan for Toyota Innova is secured agaist the vehicle and is repayable in 84 equal monthly installments of Rs. 26,000 (including interest) carrying Interest rate of 11.70% pa. From BMW Finance - Vehicle Term Loan Vehicle Loan for BMW - is secured agaist the vehicle, is repayable in 60 equal monthly installments of Rs. 52,500 (including interest) carrying Interest rate of 9.50% pa.

[201000] Notes - Tangible assets

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					straight line method	straight line method
Useful lives or depreciation rates tangible assets					15 years	The useful lives of property, plant and equipment are equal to those prescribed in schedule II to the Act.

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	straight line method	straight line method			straight line method	straight line method
Useful lives or depreciation rates tangible assets	The useful lives of property, plant and equipment are equal to those prescribed in schedule II to the Act.	The useful lives of property, plant and equipment are equal to those prescribed in schedule II to the Act.			The useful lives of property, plant and equipment are equal to those prescribed in schedule II to the Act.	The useful lives of property, plant and equipment are equal to those prescribed in schedule II to the Act.

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]		Leasehold improvements [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	straight line method	straight line method	straight line method	straight line method	straight line method	straight line method
Useful lives or depreciation rates tangible assets	The useful lives of property, plant and equipment are equal to those prescribed in schedule II to the Act.	The useful lives of property, plant and equipment are equal to those prescribed in schedule II to the Act.	The useful lives of property, plant and equipment are equal to those prescribed in schedule II to the Act.	The useful lives of property, plant and equipment are equal to those prescribed in schedule II to the Act.	Leasehold improvements are depreciated over a period of lease on straight line basis.	The useful lives of property, plant and equipment are equal to those prescribed in schedule II to the Act.

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	27,68,87,396	14,45,05,140		27,68,87,396	14,45,05,140	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-2,01,88,722	-31,20,465				
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	6,55,512	0		17,71,175	0	
Total disposals tangible assets	6,55,512	0		17,71,175	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	25,60,43,162	14,13,84,675		27,51,16,221	14,45,05,140	
Tangible assets at end of period	40,87,10,290	15,26,67,128	1,12,82,453	43,52,55,998	16,01,39,777	1,56,34,637

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]			Land [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	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				3,38,01,907	12,20,80,300	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	2,01,88,722	31,20,465		-17,44,655	-4,03,667	
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	11,15,663	0		0	0	
Total disposals tangible assets	11,15,663	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	1,90,73,059	31,20,465		3,20,57,252	12,16,76,633	
Tangible assets at end of period	2,65,45,708	74,72,649	43,52,184	15,41,37,552	12,16,76,633	0

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

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Assets held under lease [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2017 to 31/03/2018	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	3,38,01,907	12,20,80,300				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				17,44,655	4,03,667	
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	3,38,01,907	12,20,80,300		17,44,655	4,03,667	
Tangible assets at end of period	15,58,82,207	12,20,80,300	0	17,44,655	4,03,667	0

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

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [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	22,55,09,703	48,24,477		22,55,09,703	48,24,477	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-1,30,50,171	-6,47,081				
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	21,24,59,532	41,77,396		22,55,09,703	48,24,477	
Tangible assets at end of period	22,48,75,903	1,24,16,371	82,38,975	24,10,00,391	1,54,90,688	1,06,66,211

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

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [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				22,55,09,703	48,24,477	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	1,30,50,171	6,47,081		-1,30,50,171	-6,47,081	
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	1,30,50,171	6,47,081		21,24,59,532	41,77,396	
Tangible assets at end of period	1,61,24,488	30,74,317	24,27,236	22,48,75,903	1,24,16,371	82,38,975

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

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and 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	22,55,09,703	48,24,477				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				1,30,50,171	6,47,081	
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	22,55,09,703	48,24,477		1,30,50,171	6,47,081	
Tangible assets at end of period	24,10,00,391	1,54,90,688	1,06,66,211	1,61,24,488	30,74,317	24,27,236

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

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [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	3,58,977	26,04,729		3,58,977	26,04,729	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-2,87,893	-2,91,250				
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	71,084	23,13,479		3,58,977	26,04,729	
Tangible assets at end of period	25,01,813	24,30,729	1,17,250	31,63,442	28,04,465	1,99,736

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

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]			Vehicles [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				27,51,695	60,35,785	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	2,87,893	2,91,250		-9,71,590	-5,19,143	
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		6,55,512	0	
Total disposals tangible assets	0	0		6,55,512	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	2,87,893	2,91,250		11,24,593	55,16,642	
Tangible assets at end of period	6,61,629	3,73,736	82,486	76,04,108	64,79,515	9,62,873

Disclosure of tangible assets [Table] **..(9)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [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	27,51,695	60,35,785				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				9,71,590	5,19,143	
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	17,71,175	0		11,15,663	0	
Total disposals tangible assets	17,71,175	0		11,15,663	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	9,80,520	60,35,785		-1,44,073	5,19,143	
Tangible assets at end of period	87,87,480	78,06,960	17,71,175	11,83,372	13,27,445	8,08,302

Disclosure of tangible assets [Table] **..(10)**

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	27,51,695	60,35,785		27,51,695	60,35,785	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-9,71,590	-5,19,143				
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	6,55,512	0		17,71,175	0	
Total disposals tangible assets	6,55,512	0		17,71,175	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	11,24,593	55,16,642		9,80,520	60,35,785	
Tangible assets at end of period	76,04,108	64,79,515	9,62,873	87,87,480	78,06,960	17,71,175

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				3,65,921	9,92,361	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	9,71,590	5,19,143		-2,60,996	-1,71,616	
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	11,15,663	0		0	0	
Total disposals tangible assets	11,15,663	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	-1,44,073	5,19,143		1,04,925	8,20,745	
Tangible assets at end of period	11,83,372	13,27,445	8,08,302	12,36,739	11,31,814	3,11,069

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	3,65,921	9,92,361				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				2,60,996	1,71,616	
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	3,65,921	9,92,361		2,60,996	1,71,616	
Tangible assets at end of period	18,75,653	15,09,732	5,17,371	6,38,914	3,77,918	2,06,302

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	62,53,436	7,46,640		62,53,436	7,46,640	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-15,82,573	-61,938				
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	46,70,863	6,84,702		62,53,436	7,46,640	
Tangible assets at end of period	53,98,152	7,27,289	42,587	70,76,619	8,23,183	76,543

Disclosure of tangible assets [Table] **..(14)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]			Leasehold improvements [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				2,28,019	8,03,723	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	15,82,573	61,938		-4,02,962	-5,16,630	
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	15,82,573	61,938		-1,74,943	2,87,093	
Tangible assets at end of period	16,78,467	95,894	33,956	1,85,084	7,63,694	4,76,601

Disclosure of tangible assets [Table] **..(15)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Leasehold improvements [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	2,28,019	8,03,723				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				4,02,962	5,16,630	
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	2,28,019	8,03,723		4,02,962	5,16,630	
Tangible assets at end of period	19,12,734	16,84,715	8,80,992	17,27,650	9,21,021	4,04,391

Disclosure of tangible assets [Table] **..(16)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets [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	76,17,738	64,17,125		76,17,738	64,17,125	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-18,87,882	-5,09,140				
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	57,29,856	59,07,985		76,17,738	64,17,125	
Tangible assets at end of period	1,27,70,939	70,41,083	11,33,098	1,55,57,472	79,39,734	15,22,609

Disclosure of tangible assets [Table] **..(17)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets [Member]			Other tangible assets, others [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]						
Nature of other tangible assets				it includes Electrical Installation	Electrical Installation	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				76,17,738	64,17,125	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	18,87,882	5,09,140		-18,87,882	-5,09,140	
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	18,87,882	5,09,140		57,29,856	59,07,985	
Tangible assets at end of period	27,86,533	8,98,651	3,89,511	1,27,70,939	70,41,083	11,33,098

Disclosure of tangible assets [Table] **..(18)**

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets, others [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]						
Nature of other tangible assets	it includes Electrical Installation	Electrical Installation		it includes Electrical Installation	Electrical Installation	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	76,17,738	64,17,125				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				18,87,882	5,09,140	
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	76,17,738	64,17,125		18,87,882	5,09,140	
Tangible assets at end of period	1,55,57,472	79,39,734	15,22,609	27,86,533	8,98,651	3,89,511

[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]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2017 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	22,91,283	0		22,91,283	0	
Acquisitions through business combinations intangible assets	0	0		0	0	
Total additions to intangible assets	22,91,283	0		22,91,283	0	
Amortization intangible assets	-2,06,017	-3,321				
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	20,85,266	-3,321		22,91,283	0	
Intangible assets at end of period	20,95,715	10,449	13,770	23,10,043	18,760	18,760

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]		
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]		
	01/04/2017 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	
Additions other than through business combinations intangible assets				22,91,283	0	
Acquisitions through business combinations intangible assets				0	0	
Total additions to intangible assets				22,91,283	0	
Amortization intangible assets	2,06,017	3,321		-2,06,017	-3,321	
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	2,06,017	3,321		20,85,266	-3,321	
Intangible assets at end of period	2,14,328	8,311	4,990	20,95,715	10,449	13,770

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	0	0				
Additions other than through business combinations intangible assets	22,91,283	0				
Acquisitions through business combinations intangible assets	0	0				
Total additions to intangible assets	22,91,283	0				
Amortization intangible assets				2,06,017	3,321	
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	22,91,283	0		2,06,017	3,321	
Intangible assets at end of period	23,10,043	18,760	18,760	2,14,328	8,311	4,990

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]	
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [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 intangible assets [Abstract]				
Disclosure of additional information intangible assets [LineItems]				
Useful lives or amortization rates intangible assets			straight line method	straight line method
Description of amortization method used			5 Years	5 Years

[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
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		2,42,177	6,01,176
Provision leave encashment	4,41,981	0	59,274
Total provisions for employee benefits	4,41,981	2,42,177	6,60,450
CSR expenditure provision	0	0	0
Total provisions	4,41,981	2,42,177	6,60,450

Loans and advances [Table] **..(1)**

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of loans and advances [Axis]	Capital advances [Member]		Loans advances given directors [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2018	31/03/2017	31/03/2018	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	11,36,71,910	3,29,53,804	40,00,000	40,00,000
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	11,36,71,910	3,29,53,804	40,00,000	40,00,000
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]			
Classification of loans and advances [Axis]	Loans advances given employees [Member]		Advance tax [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2018	31/03/2017	31/03/2018	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	8,89,712	82,995	2,29,883	2,29,958
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	8,89,712	82,995	2,29,883	2,29,958
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]	Long-term [Member]			
Classification of loans and advances [Axis]	Advance income tax paid [Member]		VAT receivable [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2018	31/03/2017	31/03/2018	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	(A) 2,29,883	2,29,958	1,11,55,498	81,28,879
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	2,29,883	2,29,958	1,11,55,498	81,28,879
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

Footnotes

(A)

Advance Income Tax including tax deducted at source (net of provision)

Loans and advances [Table] **..(4)**

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
Classification of loans and advances [Axis]	Other deposit assets [Member]		Loans advances given suppliers [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2018	31/03/2017	31/03/2018	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	(A) 78,87,138	(B) 44,22,900	15,80,763	3,50,099
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	78,87,138	44,22,900	15,80,763	3,50,099
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

Footnotes

(A) it includes

Electricity and other deposits	4,887,138
Capital advances	113,671,910

(B) It ncludes
Office Deposit= 3,000,000
Electricity & Other Deposits= 1,422,900

Loans and advances [Table] **..(5)**

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Deposits with statutory authorities [Member]		Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2018	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	4,60,55,218	92,29,516	12,60,030	13,39,821
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	4,60,55,218	92,29,516	12,60,030	13,39,821
Nature of other loans and advances			Other	Others
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]		Unsecured 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	3,20,65,763	72,00,564	3,20,65,763	72,00,564
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	3,20,65,763	72,00,564	3,20,65,763	72,00,564
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]		Raw materials [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]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	4,99,55,371	0	4,07,97,286	0
Goods in transit	1,08,05,738	0	1,08,05,738	0
Mode of valuation			stated at lower of cost and net realisable value	stated at lower of cost and net realisable value

Classification of inventories [Table] **..(2)**

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Work-in-progress [Member]	Finished goods [Member]
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	64,45,768	27,12,317
Mode of valuation	stated at lower of cost and net realisable value	stated at lower of cost and net realisable value

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]		
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Current maturities of long-term debt	4,87,728	7,16,286
Interest accrued but not due on borrowings	41,80,886	21,72,591
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
Taxes payable other tax	22,28,421	21,34,233
Public deposit payable, current	0	0
Total other payables, current	22,28,421	21,34,233
Short-term employee related liabilities	22,15,807	11,72,728
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	(A) 1,51,01,131	(B) 2,61,83,764
Total other current liabilities	2,42,13,973	3,23,79,602
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (37) [See below]	
Aggregate amount of trade receivables outstanding for period exceeding six months	15,60,486	2,85,904
Disclosure of notes on cash and bank balances explanatory [TextBlock]		Textual information (38) [See below]
Fixed deposits with banks	0	0
Other deposits with banks	(C) 13,95,251	(D) 95,251
Other balances with banks	9,81,54,490	6,44,07,097
Total balance with banks	9,95,49,741	6,45,02,348
Cash on hand	3,120	8,545
Total cash and cash equivalents	9,95,52,861	6,45,10,893
Total cash and bank balances	9,95,52,861	6,45,10,893
Balances held with banks to extent held as guarantees	13,95,251	95,251
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	13,95,251	95,251
Bank deposits with more than twelve months maturity	0	0

Footnotes

(A) It includes
Creditors for fixed assets = 15,101,131

(B) It includes
Creditors for fixed assets = 26,183,764

(C) It includes
Deposit account with remaining maturity of less than twelve months * = 1,395,251

(D) It includes
Deposit account with remaining maturity of less than twelve months * = 95,251

Textual information (37)

Disclosure of notes on trade receivables explanatory [Text Block]

Unsecured and Considered Good includes receivables from related parties as follows (refer note 25):

Name of the Company	Relationship	31 March 2018	31 March 2017		
Bera GMBH	Associated Enterprise	1,274,582	5,022,515		
				1,274,582	5,022,515

Textual information (38)

Disclosure of notes on cash and bank balances explanatory [Text Block]

Specified Bank Notes

During the year, the Company had Specified Bank Notes or Other Bank Notes as defined in the MCA notification, G.S.R 308(E) dated March 31,2017. The denomination wise details of Specified Bank Notes held and transacted during the period from 08 November 2016 to 30 December 2016 are as follows:

Particulars		Specified Bank Notes	Other Denomination Notes	Total
Closing balance as at 8 November 2016	-	18,929		18,929
Add: Permitted receipts	-	18,023		18,023
Less: Permitted payments	-		-	-
Less: Amount deposited in banks	-		-	-
Closing cash in hand as on 30 December 2016	-	36,952		36,952

[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]	Textual information (39) [See below]	
Estimated amount of contracts remaining to be executed on capital account and not provided for	27,79,92,669	4,86,26,773
Total commitments	27,79,92,669	4,86,26,773
Total contingent liabilities and commitments	27,79,92,669	4,86,26,773
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
Whether audit of cost records of company has been mandated under Rules specified in SN 1	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

Textual information (39)

Disclosure of additional balance sheet notes explanatory [Text Block]

Specified bank notes:

During the year ended 31 March 2017, the Company had specified bank notes or other bank notes as defined in MCA notification GSR 308 [E] dated 31 March 2017. The denomination wise details of specified bank notes held and transacted during the period from 8 November 2016 to 30 December 2016 were as follows -

Particulars		Specified bank notes	Other denomination notes	Total
Closing balance as at 8 November 2016	-	18,929	18,929	
Add: Permitted receipts		-	18,023	18,023
Less: Permitted payments		-	-	-
Closing cash in hand as on 30 December 2016	-	36,952	36,952	

[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
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (40) [See below]

Textual information (40)

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

1 Company background

The Company, Taural India Pvt Ltd, is incorporated on 28 May 2012. The Company is into manufacturing of ferrous and non ferrous castings of all kinds. On 11th March 2016, the Company changed its name to Taural India Private Limited from G & B Metal casting Private Limited and is now a subsidiary of Alsu Holding AG. The company is presently setting up new plant at Chakan, Pune.

2 Summary of significant accounting policies:

2.1 Basis of preparation of financial statements

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The Company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year. The financial statements are presented in Indian rupees and rounded off to the nearest lakhs.

2.2 Use of estimates

The preparation of the financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities as of the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates and such differences are recognised in the period in which such results are known / materialize. Any revision to accounting estimates is recognised prospectively in current and future periods.

2.3 Current and non-current classification
All assets and liabilities are classified into current and non-current.

Assets
An asset is classified as current when it satisfies any of the following criteria:
(a) it is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle;
(b) it is held primarily for the purpose of being traded;
(c) it is expected to be realised within 12 months after the reporting date; or

(d) it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for atleast 12 months

after the reporting date.

Current assets include the current portion of non-current financial assets. All other assets are classified as non-current.

Liabilities
A liability is classified as current when it satisfies any of the following criteria:
(a) it is expected to be settled in the Company's normal operating cycle;
(b) it is held primarily for the purpose of being traded;
(c) it is due to be settled within 12 months after the reporting date; or
(d) the Company does not have an unconditional right to defer settlement of the liability for atleast 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

Current liabilities include current portion of non-current financial liabilities. All other liabilities are classified as non-current.

Operating cycle
Based on the nature of services and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as less than 12 months for the purpose of current/ non-current classification of assets and liabilities.

2.4 Foreign currency transactions and derivatives

Transactions in foreign currencies are recorded at the exchange rate prevailing at the date of the respective transaction. Exchange differences arising on foreign currency transactions settled during the year are recognised in the Statement of Profit and Loss of the year.

Monetary assets and liabilities denominated in foreign currency at the Balance Sheet date are translated at the year end exchange rate and the resultant exchange differences are recognized in the Statement of Profit and Loss.

2.5 Revenue recognition

Sale of goods

Revenue from sale of goods is recognised when significant risks and rewards of ownership of the products are transferred to the customer. Revenue from product sales is net of returns and excludes sales tax and applicable trade discounts and allowances.

Interest income

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

Export incentives

Revenue from export incentives (Duty drawback) is recognised on export of goods if the entitlements can be estimated with

reasonable assurance and conditions precedent to claim have been fulfilled by the Company.

2.6 Property, plant and equipment and depreciation

Duty Drawback income is recognised on receipt of sanction letter from the Office of the Commissioner of Central Excise.

Property, plant and equipment are stated at cost of acquisition or construction , net of accumulated depreciation and accumulated impairment losses, if any. Cost includes inward freight, non refundable duties and taxes and incidental expenses related to the acquisition, construction and installation of the assets.

Advances paid towards the acquisition of tangible assets, outstanding at each Balance Sheet date are shown as capital advances. Cost of property, plant and equipment not ready for its intended use on Balance Sheet date, is disclosed under capital work-in progress.

Subsequent expenditures related to an item of property, plant and equipment are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

Gains or losses arising from disposal/ retirement of property, plant and equipment which are carried at cost are recognised in the Statement of Profit and Loss.

The useful lives of property, plant and equipment are equal to those prescribed in Schedule II to the Act. Other than those mentioned below for which the company has performed a technical evaluation

Leasehold improvements are depreciated over a period of lease on straight line basis.

Depreciation on property, plant and equipment assets other than leasehold improvements has been provided under the straight line method.

2.7 Intangible assets and amortization

Intangible assets are recognized when the asset is identifiable, is within the control of the Company, it is probable that the

future economic benefits that are attributable to the asset will flow to the Company and cost of the asset can be reliably measured. Intangible assets that are acquired by the Company are measured initially at cost. After initial recognition, an intangible asset is carried at its cost less any accumulated amortisation and any accumulated impairment loss. Subsequent expenditure is capitalised only when it increases the future economic benefits from the specific asset to which it relates.

Intangible assets are amortized on a straight line basis over a period of 5 years.

2.8 Impairment of assets

In accordance with AS 28 – Impairment of Assets, the carrying amounts of the Company's assets are reviewed at each Balance Sheet date to determine whether there is any indication of impairment. For assets in respect of which any such indication exists, the asset's recoverable amount is estimated, at higher of the net selling price and the value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life. An impairment loss is recognized whenever the carrying amount of an asset or its cash generating unit exceeds its recoverable amount. If at the Balance Sheet date, there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reinstated at the recoverable amount subject to a maximum of depreciable historical cost.

2 Summary of significant accounting policies (Continued)

2.9 Investments

Investments that are readily realisable and intended to be held for not more than a year from the date of acquisition are classified as current investments. All other investments are classified as long-term investments. However that part of long term investment which is expected to be realised within 12 months after the reporting date is also presented under 'current assets' as "current portion of long term investment" in consonance with current/ non-current classification scheme of schedule III to the Companies Act, 2013.

Long-term investment (including current portion thereof) are carried at cost less any other than temporary diminution in the value, determined separately for each individual investment. Current investments are carried at the lower of cost and fair value. Any reduction in the carrying amount and any reversal of such reduction are charged or credited to Statement of Profit and Loss.

2.10 Inventories

Raw material, work-in-progress, finished goods and stores and spares:

Inventories which comprise of raw material, work-in-progress, finished goods and stores and spares are stated at lower of cost and net realisable value. Cost of inventories comprises all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and selling expenses. The comparison of cost and net realisable value is made on item by item basis.

In determining the cost, first in first out method is used. In the case of manufactured inventories and work in progress, fixed production overheads are allocated on the basis of normal capacity of production facilities.

Raw materials and other supplies held for use in production of finished goods are not written down below cost, except in cases where the material prices have declined and it is estimated that the cost of the finished goods will exceed their net realizable value. In such cases, the materials are valued at the lower of replacement cost or ultimate net realizable value.

2.11 Provisions and contingent liabilities and contingent asset

Provisions and contingencies

A provision is recognised if, as a result of a past event, the Company has a present obligation that can be estimated reliably and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are recognised at the best estimate of the expenditure required to settle the present obligation at the balance sheet date. Provisions are measured on an undiscounted basis.

Provision in respect of loss contingencies relating to claims, litigation, assessment, fines, penalties, etc. are recognised when it is probable that a liability has been incurred, and the amount can be estimated reliably.

Contingent liabilities and contingent assets

A contingent liability exists when there is a possible obligation, or a present obligation that may, but probably will not, require an outflow of resources, or a present obligation whose amount cannot be estimated reliably. Contingent liabilities do not warrant provisions, but are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognised nor disclosed in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the assets and related income are recognised in the period in which the change occurs. Contingent assets are not recognied in the books of accounts.

2.12 Employee benefits

Short term Employee Benefits:

a) All employee benefits payable wholly within twelve months of rendering the service are classified as short term employee benefits. Benefits such as salary, performance incentives, etc. are recognised as an expense at the undiscounted amount in the profit & loss account of the year in which the employee renders the related service.

b) Post employment benefits

i) Defined benefit plan

The employees' gratuity scheme is a defined benefit plan. The present value of the obligation under such defined benefit plan is determined at each Balance Sheet date based on an actuarial valuation carried out by an independent actuary using the projected unit credit method. Actuarial gains and losses and past service costs are recognised immediately in the Profit and Loss Account.

ii) Defined contribution plan

A defined contribution plan is a post-employment benefit plan under which an entity pays specified contributions to a separate entity and has no obligation to pay any further amounts. The Company makes specified monthly contributions towards employee provident fund to Government administered provident fund scheme which is a defined contribution plan. The Company's contribution is recognised as an expense in the Statement of Profit and Loss during the period in which the employee renders the related service.

2.13 Borrowing costs

Borrowing costs are interest and other costs (including exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs) incurred by the Company in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of those tangible fixed assets which necessarily take a substantial period of time to get ready for their intended use are capitalised. Other borrowing costs are recognised as an expense in the period in which they are incurred.

2 Summary of significant accounting policies (Continued)

2.14 Income tax

Income-tax expense comprises current tax (i.e. amount of tax for the period determined in accordance with the income-tax law) and deferred tax charge or credit (reflecting the tax effects of timing differences between accounting income and taxable income for the period). Income-tax expense is recognised in the Statement of Profit and Loss except that tax expense related to items recognised directly in reserves is also recognised in those reserves.

Current tax is measured at the amount expected to be paid to/ recovered from the taxation authorities, using the applicable tax rates and tax laws. Deferred tax is recognised in respect of timing differences between taxable income and accounting income i.e. differences that originate in one period and are capable of reversal in one or more subsequent periods. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates and tax laws that have been enacted or substantively enacted by the Balance Sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty that the assets can be realised in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognised only if there is a virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realised. Deferred tax assets are reviewed as at each balance sheet date and written down or written-up to reflect the amount that is reasonably/ virtually certain (as the case may be) to be realised.

2.15 Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Earnings considered in ascertaining the Company's earnings per share is the net profit for the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares, that have changed the number of equity shares outstanding, without a corresponding change in resources. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

2.16 Lease

Leases, where the lessor effectively retains substantially all the risks and benefits of ownership of the leased asset, are classified as operating leases. Operating lease payments are recognized as an expense in the Statement of Profit and Loss on a straight line basis over the lease term.

2.17 Cash and cash equivalents

Cash and cash equivalents comprise cash and cash on deposit with banks and corporations. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.

2.18 Cash Flow Statement

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

[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
Disclosure of employee benefits explanatory [TextBlock]	Textual information (41) [See below]

Textual information (41)

Disclosure of employee benefits explanatory [Text Block]

26 Employee benefits: Post-employment benefit plans

The Accounting Standard-15 (Revised 2005) on "Employee Benefits" issued by the Companies Accounting Standards Rules (2006), has been adopted by the Company with effect from April 1, 2007. The disclosures in accordance with the requirements of the Standard are provided below:

a) Defined contribution plan

Contribution to defined contribution plan, being recognised as an expense for the year is Rs. 5,279,085 (Previous year Rs. 5,184,507)

b) Defined benefit plan

Defined benefit plan comprises of gratuity. The Company has made contributions to the fund to meet its gratuity obligations. The present value of obligation, under such defined benefit plan has been determined at the balance sheet date based on an actuarial valuation using the projected unit credit method. The principal actuarial assumptions used are:

Change in benefit obligation	31 March 2018	31 March 2017
Liability at the beginning of the year	242,177	25,224
Current service cost	229,361	24,224
Past service cost	-	-
Interest cost	16,710	1,993
Benefits paid	-	-
Actuarial loss/ (gain) on obligations	112,928	190,736
Liability at the end of the year	601,176	242,177

Fair Value of Plan Assets	31 March 2018	31 March 2017

Fair Value of Plan Assets at the beginning of the year	-	
Expected Return on Plan Assets	-	-
Actuarial gain / (loss) on plan assets	-	-
Mortality charges and taxes		-
Contributions by employer		-
Benefits Paid		-
Fair Value of Plan Assets at the end of the year	-	

Net actuarial loss/ (gain)	31 March 2018	31 March 2017
Actuarial loss/ (gain) on obligations	112,928	190,736
Actuarial loss/ (gain) on plan assets	-	-
Net actuarial gain	112,928	190,736

Amount recognised in the Balance Sheet	31 March 2018	31 March 2017
Present value of funded obligation at the end of the year	601,176	242,177
Fair value of plan assets at the end of the year	-	-
Net liability	601,176	242,177
Current liability		
Non current liability	601,176	242,177

Expense recognised in Statement of Profit and Loss	31 March 2018	31 March 2017
Current service cost	229,361	24,224
Past service cost	-	-
Expected Return on Plan Assets	-	

Interest cost	16,710	1,993
Other Cost	-	25,224
Net actuarial gain	112,928	190,736
Total expenses included in "Personnel cost"	358,999	242,177
Principal assumption used as at the balance sheet date:	31 March 2018	31 March 2017
Discount rate (p.a.)	7.70%	6.90%
Expected Rate of Return on Plan Assets	0.00%	0.00%
Attrition rate		
Age up to 30 years	10.00%	10.00%
Age 31-40 years	10.00%	10.00%
Age 41-50 years	10.00%	10.00%
Age above 50 years	10.00%	10.00%
Salary escalation (p.a.)	10.00%	10.00%

Experience adjustments

Particulars	31 March 2018	31 March 2017	31 March 2016	31 March 2015
Defined benefit obligation	601,176	242,117	25,224	-
Fair value of plan assets	-	-	-	-
(Deficit)	(601,176)	(242,117)	(25,224)	-

Experience (gain)/ loss on obligation	161,039	168,993	-	-
Experience adjustment on Plan Liabilities	-	-	-	-

[201300] Notes - Segments

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018
Disclosure of enterprise's reportable segments explanatory [TextBlock]	Textual information (42) [See below]

Textual information (42)

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

The Company does not have operating segments and operates only in one geagraphical segment. Accordingly, segment disclosures have not been made.

[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	Thoni Alutec s p Zoo	Thoni Alutec s p Zoo	Bera GMBH, Germany	Bera GMBH, Germany
Country of incorporation or residence of related party	POLAND	POLAND	GERMANY	GERMANY
Description of nature of related party relationship	Ultimate Holding company	Ultimate Holding company	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	Various	Various	Sale of Goods	Sale of Goods
Related party transactions [Abstract]				
Purchases of goods related party transactions	1,47,47,176	0		
Revenue from sale of goods related party transactions			0	1,47,73,747
Purchases of tangible assets related party transactions	2,64,90,043	34,39,322		
Other related party transactions expense	(A) 63,72,133	(B) 26,28,458		
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts receivable related party transactions	5,53,51,171	58,33,347	12,74,583	50,22,515
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

Footnotes

(A) it includes

Misc Material	6,372,133

(B) It Includes

Design Charges	1,522,596
Misc Material	347,312
Components	758,550

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	Alsu Holdings AG	Alsu Holdings AG	Bharat Gite	Bharat Gite
Country of incorporation or residence of related party	SWITZERLAND	SWITZERLAND	INDIA	INDIA
Permanent account number of related party			BCEPG2249G	BCEPG2249G
Description of nature of related party relationship	Holding company	Holding company	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Various	Various	Various	Various
Related party transactions [Abstract]				
Advances taken during year related party transactions			0	40,00,000
Interest received during year related party transactions			3,20,000	42,959
Other related party transactions expense	(A) 19,52,51,244	(B) 32,49,40,497		
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	1,02,50,933	1,29,66,872
Outstanding balances for related party transactions [Abstract]				
Amounts receivable related party transactions	(C) 58,33,33,310	(D) 32,15,29,596	(E) 43,20,000	(F) 40,42,959
Share application money received from related party	0	1,28,16,000		
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

Footnotes

(A) it includes

External Commercial Borrowing ('ECB')	182,146,500
Interest on ECB	13,104,744

(B) It Includes

External Commercial Borrowing Accepted	319,357,005
Interest on External Commercial Borrowing	5,583,492

(C) it includes

External Commercial Borrowing ('ECB')	579,703,009
Interest on ECB	3,630,301

(D) It Includes
External Commercial Borrowing Accepted= 319,357,005
Interest on External Commercial Borrowing= 2,172,591

(E) it includes

Loan given Director	4,000,000
Interest received on loan	320,000

(F) It Includes
Loan given Director= 4,000,000
Interest received on loan= 42,959

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
	01/04/2017 to 31/03/2018
Disclosure of relationship and transactions between related parties [Abstract]	
Disclosure of relationship and transactions between related parties [LineItems]	
Name of related party	LOTHAR RUDOLF THONI
Country of incorporation or residence of related party	INDIA
Permanent account number of related party	AASPA5947N
Description of nature of related party relationship	Key Management Personnel
Description of nature of transactions with related party	Various
Related party transactions [Abstract]	
Other related party transactions expense	(A) 46,83,90,585
Transaction relating to key management personnel [Abstract]	
Remuneration for key managerial personnel	0
Outstanding balances for related party transactions [Abstract]	
Amounts receivable related party transactions	(B) 48,42,83,785
Amount written off during period in respect of debts due from related parties	0
Amount written back during period in respect of debts due to related parties	0

Footnotes

(A) it includes

External Commercial Borrowing ('ECB')	467,840,000
Interest on ECB	550,585

(B) it includes

External Commercial Borrowing ('ECB')	483,733,200
Interest on ECB	550,585

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 (43) [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 (43)

Disclosure of notes on related party explanatory [Text Block]

Related Party Disclosures
As per Accounting Standard 18, the disclosures of transactions with the related parties are given below:

List of related parties where control exists and related parties with whom transactions have taken place and relationships:

Name of the Related Party	Relationship
Alsu Holdings GMBH	Holding Company
Metallguss Brinschwitz GmbH, Germany	Companies under common control (till 22 April 2016)
Bera GMBH, Germany	Companies under common control (till 22 April 2016)
Ralf Brinschwitz	Key Management Personnel - Director (till 22 April 2016)
Bharat Gite	Key Management Personnel - Director
Wolfgang Baumeister	Key Management Personnel - Director (w.e.f 30 August 2016)
Lothar Thoni	Key Management Personnel - Director (w.e.f 30 August 2016)
Thoni Alutec s p Zoo	Companies under common control (after 22 April 2016)

Transactions during the year with related parties :

Name of Related Party	Nature of transactions	Amount of transactions for 2017-18	Closing Balance as on 31st Mar 2018	Amount of transactions for 2016-17	Closing Balance as on 31st Mar 2017
Thoni Alutec s p Zoo	Purchase of Fixed Assets	26,490,043	55,351,171	3,439,322	5,833,347
	Purchase of Raw Material	14,747,176			-
	Design Charges	-			1,522,596

		Misc Material	6,372,133		347,312	
		Components		-		758,550
Bera GMBH, Germany	Sale of Goods	-	1,274,583	14,773,747	5,022,515	
Alsu Holdings AG	Share Application Money Received	-	-	12,816,000	-	
		External Commercial Borrowing ('ECB')	182,146,500	579,703,009	319,357,005	319,357,005
		Interest on ECB	13,104,744	3,630,301	5,583,492	2,172,591
Lothar Thoni	External Commercial Borrowing ('ECB')	467,840,000	483,733,200	-	-	
		Interest on ECB	550,585	550,585	-	-
Bharat Gite	Loan given Director	-	4,000,000	4,000,000	4,000,000	
		Issue of shares	-	-	4,000,000	-
		Interest received on loan	320,000	320,000	42,959	42,959
		Remuneration	10,250,933	-	12,966,872	-

[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]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[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]		
Weighted average shares and adjusted weighted average shares [Abstract]		
Basic weighted average shares	[shares] 11,13,655	[shares] 11,13,655
Diluted weighted average shares	[shares] 11,13,655	[shares] 11,13,655
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Numerator to calculate basic earnings per share	-24,05,68,213	-2,36,12,689
Profit (loss) for period	-24,05,68,213	-2,36,12,689
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Numerator to calculate diluted earnings per share	-24,05,68,213	-2,36,12,689
Profit (loss) for period	-24,05,68,213	-2,36,12,689

[202800] Notes - Subsidiary information

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Number of subsidiary companies	0
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

[201900] Notes - Income taxes

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of notes on income taxes explanatory [TextBlock]	Textual information (44) [See below]	
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax assets [Abstract]		
Deferred tax asset, employee benefits	(A) 3,06,696	(B) 74,832
Deferred tax asset, depreciation	64,82,447	10,89,556
Total deferred tax assets	67,89,143	11,64,388
Components of deferred tax liabilities [Abstract]		
Deferred tax liability, depreciation	1,81,51,838	11,64,388
Total deferred tax liabilities	1,81,51,838	11,64,388

Footnotes

(A) it includes

Provision for Gratuity	167,247
Provision for Leave Encashement	139,449

(B) it includes

Provision for Gratuity	74,832

Textual information (44)

Disclosure of notes on income taxes explanatory [Text Block]

In accordance with Accounting Standard 22 ('AS 22'), 'Accounting for Taxes on Income' notified by the Companies (Accounting Standards) Rules, 2006, a deferred tax asset (net) not exceeding deferred tax liability is recognised in the books of account. Deferred tax asset arising due to carried forward business loss and unabsorbed depreciation is recognized based on principle of prudence.

[202400] Notes - Investments in associates

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No

[202500] Notes - Financial reporting of interests in joint ventures

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

[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	9,95,52,861	6,45,10,893	1,26,796
Total cash and cash equivalents	9,95,52,861	6,45,10,893	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	-75	1,98,971	
Total income taxes paid (refund)	-75	1,98,971	

[300900] Notes - Financial instruments

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018
Disclosure of financial instruments explanatory [TextBlock]	Textual information (45) [See below]

Textual information (45)

Disclosure of financial instruments explanatory [Text Block]

Details of unhedged foreign currency exposures

Particulars	Foreign Currency	For the year ended 31 March 2018	For the year ended 31 March 2017			
			Amount in Foreign Currency	Amount in Rs.	Amount in Foreign Currency	Amount in Rs.
Trade Payables	Euro	687,546	55,351,171	148,143	10,507,783	
Trade Payables	GBP	325	30,006	10,300	851,913	
Trade Payables	USD	1,221,352	80,273,349	6,500	429,585	
Trade Receivable	Euro	130,934	11,485,533	70,809	5,022,515	
Trade Receivable	GBP	415,465	34,436,663	-	-	
Trade Receivable	JPY	40,630,000	24,839,274	-	-	
External Commercial Borrowing	Euro	13,052,425	1,063,436,209	4,502,425	319,357,005	
Total			1,269,852,205		336,168,801	

[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	5,10,48,670	1,95,03,572
Revenue from sale of services	0	0
Excise duty	14,243	11,81,372
Total revenue from operations other than finance company	5,10,34,427	1,83,22,200
Total revenue from operations	5,10,34,427	1,83,22,200
Other income	14,28,513	1,71,91,210
Total revenue	5,24,62,940	3,55,13,410
Expenses [Abstract]		
Cost of materials consumed	(A) 5,98,68,191	(B) 77,42,699
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	2,81,25,461	1,83,23,984
Finance costs	3,43,37,542	60,11,372
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	2,01,88,722	31,20,465
Amortisation expense	2,06,017	3,321
Total depreciation, depletion and amortisation expense	2,03,94,739	31,23,786
CSR expenditure	0	0
Other expenses	13,89,42,525	2,39,24,258
Total expenses	28,16,68,458	5,91,26,099
Total profit before prior period items, exceptional items, extraordinary items and tax	-22,92,05,518	-2,36,12,689
Total profit before extraordinary items and tax	-22,92,05,518	-2,36,12,689
Total profit before tax	-22,92,05,518	-2,36,12,689
Tax expense [Abstract]		
Current tax	0	0
Deferred tax	1,13,62,695	0
Total tax expense	1,13,62,695	0
Total profit (loss) for period from continuing operations	-24,05,68,213	-2,36,12,689
Profit (loss) from discontinuing operations before tax	0	0
Tax expense of discontinuing operations	0	0
Total profit (loss) for period before minority interest	-24,05,68,213	-2,36,12,689
Profit (loss) of minority interest	0	0
Total profit (loss) for period	-24,05,68,213	-2,36,12,689
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] -216.02	[INR/shares] -21.2
Diluted earnings per equity share	[INR/shares] -216.02	[INR/shares] -21.2

Footnotes

(A) Cost of Materials Consumed

Particulars	For the year ended 31 March 2018
Opening Stock	-
Add: Purchases *	100,665,477
Less: Closing Stock *	40,797,286
TOTAL	59,868,191

* - [(including goods in transit Rs 10,805,738 (previous year: Nil)]

Break-up of materials consumed	For the year ended 31 March 2018
Aluminium Alloy	19,573,667
Others	40,294,524
TOTAL	59,868,191

(B)

Cost of Materials Consumed		
Particulars	For the year ended 31st March, 2017	For the year ended 31st March, 2016
Opening Stock	114,170	378,290
Add: Purchases	7,628,529	9,354,797
Less: Closing Stock	-	114,170
TOTAL	7,742,699	9,618,917

Break-up of materials consumed	For the year ended 31st March, 2017	For the year ended 31st March, 2016
Aluminium Alloy	4,010,235	6,613,603
Others	3,732,464	3,005,314
TOTAL	7,742,699	9,618,917

[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]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	(A) 5,10,48,670	(B) 1,95,03,572
Total revenue from sale of products	5,10,48,670	1,95,03,572
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Total revenue from sale of services	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	14,17,244	20,63,061
Total interest income on current investments	14,17,244	20,63,061
Total interest income	14,17,244	20,63,061
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other income	0	1,07,08,825
Miscellaneous other non-operating income	(C) 11,269	(D) 44,19,324
Total other non-operating income	11,269	1,51,28,149
Total other income	14,28,513	1,71,91,210
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense borrowings	70,51,631	59,47,555
Other interest charges	(E) 1,50,025	(F) 63,817
Total interest expense	72,01,656	60,11,372
Net gain/loss on foreign currency transactions and translations treated as finance costs	(G) 2,71,35,886	0
Total finance costs	3,43,37,542	60,11,372
Employee benefit expense [Abstract]		
Salaries and wages	1,65,11,525	49,93,968
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	1,02,50,933	1,29,66,872
Total remuneration to directors	1,02,50,933	1,29,66,872
Total managerial remuneration	1,02,50,933	1,29,66,872
Leave encashment expenses	5,01,255	0
Gratuity	3,58,999	2,42,177
Staff welfare expense	5,02,749	1,20,967
Total employee benefit expense	2,81,25,461	1,83,23,984
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	2,89,57,410	12,73,305
Power and fuel	1,01,59,126	21,35,166
Rent	(H) 85,44,260	(I) 39,31,235
Repairs to building	1,96,807	29,168
Repairs to machinery	15,22,852	6,58,116
Insurance	(J) 8,66,103	(K) 39,713
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Telephone postage	(L) 11,58,127	(M) 6,43,337
Printing stationery	4,15,441	50,053

Travelling conveyance	51,99,516	13,82,437
Catering canteen expenses	17,94,448	0
Entertainment expenses	4,05,616	9,20,097
Legal professional charges	18,67,688	35,61,680
Directors sitting fees	0	0
Registration filing fees	0	11,32,560
Bank charges	5,49,317	4,81,116
Advertising promotional expenses	9,88,744	6,56,891
Cost repairs maintenance other assets	(N) 7,43,971	(O) 2,01,159
Cost transportation [Abstract]		
Cost freight	12,85,355	14,09,484
Total cost transportation	12,85,355	14,09,484
Provision bad doubtful debts created	0	0
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	0	0
Bad debts advances written off	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolishment and destruction of depreciable tangible asset	2,55,512	0
Payments to auditor [Abstract]		
Payment for audit services	6,00,000	3,50,000
Payment for taxation matters	1,00,000	1,00,000
Payment for other services	3,00,000	3,00,000
Total payments to auditor	10,00,000	7,50,000
Miscellaneous expenses	(P) 7,30,32,232	(Q) 46,68,741
Total other expenses	13,89,42,525	2,39,24,258
Current tax [Abstract]		
Total current tax	0	0

Footnotes

(A) it includes

Sale of Products - Gross	
- Manufactured	51,048,670
Break-up of revenue from sale of products	For the year ended 31 March 2018
Sales of Aluminium Casting	51,034,427
	51,034,427

(B) It includes

Sale of Products - Gross	
- Manufactured	19,503,572
Break-up of revenue from sale of products	For the year ended 31 March 2017
Sales of Aluminium Casting	18,322,200
	18,322,200

(C) it includes

Excise duty drawback refund received	11,269

(D) It Inludes

Excise duty drawback refund received	205,110
Write Back of old Accounts	4,101,414
Miscellaneous Income	112,800

(E) It Includes
Interest on delayed payment of Taxes= 150,025

(F) It Includes
Interest on delayed payment of Taxes= 63,817

(G)

Other borrowing costs (being exchange differences arising from foreign currency borrowings to the extent that they are

regarded as an adjustment to interest costs)

(H) Lease rentals on Assets

(I)

Lease rentals on Assets

(J) it includes

Insurance expense	866,103

(K) it includes

Vehicle Insurance	39,713

(L) It Includes
Telephone & Internet expenses= 1,015,014
Postage & Courier expenses= 143,113

(M) It Includes
Telephone & Internet expenses= 609,725
Postage & Courier expenses= 33,612

(N) it includes
Repairs to -

- Vehicle	122,522	
- Others	621,449	

(O) it includes
Repairs to -

- Vehicle	164,023	
- Others	37,136	

(P) It Includes

Old Accounts no more payable, written off	-	4
Miscellaneous expenses	6,498,901	
Labour Charges	6,654,908	
Forex loss	59,878,429	

(Q) It Includes

Labour Charges	2,819,828

Old Accounts no more payable, written off	1,069
Miscellaneous expenses	1,847,844

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

Details of raw materials, spare parts and components consumed [Table] **..(1)**

Unless otherwise specified, all monetary values are in INR

Details of raw materials, spare parts and components consumed [Axis]	Raw materials consumed [Member]			
Subclassification of raw materials, spare parts and components consumed [Axis]	Imported [Member]		Indigenous [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
Additional information on profit and loss account [Abstract]				
Details of raw materials, spare parts and components consumed [Abstract]				
Details of raw materials, spare parts and components consumed [LineItems]				
Value consumed	4,59,40,304	0	1,39,27,887	77,42,699
Percentage of consumption	77.00%	0.00%	23.00%	100.00%

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
Value of imports of raw materials	7,47,32,826	7,58,550
Value of imports of capital goods	11,70,94,391	8,14,08,184
Total value of imports calculated on CIF basis	19,18,27,217	8,21,66,734
Expenditure on interest	(A) 1,36,66,143	(B) 56,84,005
Expenditure on other matters	0	(C) 15,22,596
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	1,36,66,143	72,06,601
Total amount of dividend remitted in foreign currency	0	0
FOB value of manufactured goods exported	85,70,726	1,47,73,747
Total earnings on export of goods calculated on FOB basis	85,70,726	1,47,73,747
Total earnings in foreign currency	85,70,726	1,47,73,747
Domestic sale manufactured goods	4,24,77,944	47,29,825
Total domestic turnover goods, gross	4,24,77,944	47,29,825
Export sale manufactured goods	85,70,726	1,47,73,747
Total export turnover goods, gross	85,70,726	1,47,73,747
Total revenue from sale of products	5,10,48,670	1,95,03,572
Total revenue from sale of services	0	0
Gross value of transaction with related parties as per AS-18	72,18,22,114	37,56,07,855
Bad debts of related parties as per AS-18	0	0

Footnotes

(A) it includes

Interest on ECB loan	13,666,143

(B) It Includes

Interest on PCFC Loan	100,513
Interest on ECB loan	5,583,492

(C) It Includes

Design Charges	1,522,596

[300100] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018
Disclosure of revenue explanatory [TextBlock]	Textual information (46) [See below]

Textual information (46)

Disclosure of revenue explanatory [Text Block]

2.5 Revenue recognition

Sale of goods

Revenue from sale of goods is recognised when significant risks and rewards of ownership of the products are transferred to the customer. Revenue from product sales is net of returns and excludes sales tax and applicable trade discounts and allowances.

Interest income

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

Export incentives

Revenue from export incentives (Duty drawback) is recognised on export of goods if the entitlements can be estimated with reasonable assurance and conditions precedent to claim have been fulfilled by the Company.

[300700] Notes - Key managerial personnels and directors remuneration and other information

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	1	2	3
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]			
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]			
Name of key managerial personnel or director	LOTHAR RUDOLF THONI	BHARAT KESHAVRAO GITE	WOLFGANG RICHARD JOACHIM BAUMEISTER
Director identification number of key managerial personnel or director	07563321	05283177	07582347
Date of birth of key managerial personnel or director	28/04/1973	20/01/1982	14/07/1951
Designation of key managerial personnel or director	Director	Managing Director	Director
Qualification of key managerial personnel or director	Graduate	Graduate	Graduate
Shares held by key managerial personnel or director	[shares] 0	[shares] 14,24,000	[shares] 0
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Salary key managerial personnel or director		1,02,50,933	
Gross salary to key managerial personnel or director	0	1,02,50,933	0
Total key managerial personnel or director remuneration	0	1,02,50,933	0

[301000] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Prescribed CSR expenditure	0
Amount CSR to be spent for financial year	0
Amount unspent CSR	0