

**SINGHAL STRIPS 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

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Corporate identity number	U74899DL1988PLC031426	
Permanent account number of entity	AAACS0344J	
Address of registered office of company	4 4 0 / 1 B H O L A N A T H NAAGR, SHAHDARA, DELHI, Delhi, INDIA, 110032	
Type of industry	C o m m e r c i a l a n d Industrial	
Registration date	26/04/1988	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	04/09/2018	
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	No	

**Disclosure of principal product or services [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

<b>Types of principal product or services [Axis]</b>	<b>P1</b>
	<b>01/04/2017 to 31/03/2018</b>
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9988
Description of product or service category	Cold Rolled Steel strips
Turnover of product or service category	177,70,14,047
Highest turnover contributing product or service (ITC 8 digit) code	99887110
Description of product or service	Cold Rolled Steel strips
Turnover of highest contributing product or service	177,70,14,047

**[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]	one	two
	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2017 to 31/03/2018</b>
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	PREM CHAND SINGHAL	SHANKAR LAL SINGHAL
Designation of director	Director	Director
Director identification number of director	02086673	02106431
Date of signing board report	04/09/2018	04/09/2018

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2017 to 31/03/2018</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	Your Directors have proposed not to transfer any sum to the General Reserve.
Disclosures relating to amount recommended to be paid as dividend	Textual information (3) [See below]
Details regarding energy conservation	Textual information (4) [See below]
Details regarding technology absorption	Your Company has not imported technical Know-how and not yet established any separate Research and Development facilities.
Details regarding foreign exchange earnings and outgo	The details with regard to Foreign Exchange Earnings and Outgo are Nil.
Disclosures in director's responsibility statement	Textual information (5) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	There were no such changes during the year.
Particulars of loans guarantee investment under section 186 [TextBlock]	There are no loans, guarantees or investments in excess of the limits prescribed u/s 186 of the Act.
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (6) [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	No
Date of board of directors' meeting in which board's report referred to under section 134 was approved	04/09/2018
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Not Applicable
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	The Company has not appoint any Independent Director during the year under consideration.
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (7) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	The Company manages, monitors and reports on the principal risks and uncertainties that can impact its abilities to achieve its strategic objectives
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	The Social Responsibility is not applicable as per section 135 of the Companies Act 2013
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (8) [See below]
Disclosure of change in nature of business [TextBlock]	There is no Change in the nature of the business of the Company done during the year.

Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (9) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	No companies which have become or ceased to be the company's subsidiary, associate or Joint Venture Company during the year.
Details relating to deposits covered under chapter v of companies act [TextBlock]	During the year under review the company has not accepted any deposits.
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	During the year under review the company has not accepted any deposits.
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	No significant and material orders were passed by the regulators or courts or tribunals which affect the going concern status and future operation of the company.
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (10) [See below]
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	Textual information (11) [See below]
Number of meetings of board	5

## Textual information (1)

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

#### DIRECTORS' REPORT

Dear Shareholders

Your Directors are pleased to present the Annual Report together with the Audited Financial statements for the year ended 31 st March, 2018.

#### Financial Results

The Financial Results of the Company are as follows:

PARTICULARS	Current Year	Previous Year
(Rs In lacs)	(Rs In lacs)	
Revenue From Operations	17770.14	17498.88
Profit (Loss) Before Depreciation	(191.03)	142.85
Depreciation	35.78	38.21
Profit (Loss) before Tax	(226.81)	104.64
Current Tax (Income Tax)	0.00	36.87
Deferred Tax	0.08	0.07
Short Provision of Income Tax	0.00	0.00
Net Profit (Loss) After Tax	(226.73)	67.70
(Face Value Rs.10/- each)		
Basic EPS		0.82
Diluted EPS		0.82

#### PERFORMANCE & OPERATION

During the year under review company has achieved Revenue from Operations of Rs. 17,770.14 Lacs in comparison to previous year Revenue from Operations of Rs. 17,498.88 Lacs, there is sharp increase in Revenue from Operation by Rs.271.26 Lacs i.e. 1.53%. The company has earned Profit (Loss) before Tax amounting to Rs. (226.81) Lacs in comparison to last year Profit Before Tax of Rs. 104.64 Lacs. Your directors are optimistic about the bright future of the Company .

Your Directors have proposed not to transfer any sum to the General Reserve.

## DIVIDEND

Looking towards future opportunities and considering other factors, your Directors believe that for the betterment of the company and growth in terms of capital appreciation, funds should be re-invested into the company and hence not declaring dividends.

## Deposit

During the year under review the company has not accepted any deposits.

## Change in the nature of business

There is no Change in the nature of the business of the Company done during the year.

## Industrial Relation

Industrial relation continues to be cordial. Your directors express deep appreciation for the dedicated services rendered by workers, staff officers of the company.

## Extract of Annual Return

Extract of Annual Return of the Company in the prescribed form MGT 9 is annexed herewith.

## Meetings of the Board

During the year 5 (Five) meetings of the Board of Directors were convened and held. The intervening gap between the meeting was within the period prescribed under the Companies Act, 2013

## Directors' Responsibility Statement

Pursuant to requirement under sub-section (3) and (5) of Section 134 of the Companies Act, 2013, with respect to Directors' Responsibility Statement, your directors state that:

In the preparation of the Annual Accounts, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;

The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at 31st March 2018 and of the profit/loss of the company for that period;

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

The Directors have 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 are adequate and operating effectively.

## Risk Management

The Company manages, monitors and reports on the principal risks and uncertainties that can impact its abilities to achieve its strategic objectives

## Statement concerning development and implementation of risk management policy of the company

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal and reckoned as non-consequential in nature.

## Internal Financial Controls

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

## Contracts and arrangements with related parties

There are no materially significant related party transactions made by the Company with its Directors, Management or their relatives and Companies promoters and its subsidiaries / Associates. The Particulars of Related Party Transactions entered into by the Company during the year pursuant to Section 188 of the Companies Act, 2013 are given in Annexure "B" to this Report in format AOC-2.

## Corporate Social Responsibility

The Corporate Social Responsibility is not applicable as per section 135 of the Companies Act 2013

## Directors and Key Managerial Personnel

In accordance with the provisions of the Act and the Articles of Association of the Company, Ms. Bimla Devi retire by rotation at the ensuing Annual General Meeting and being eligible have offered themselves for re-appointment.

## Declaration by an Independent Director(s) and re- appointment,

The Company has not appoint any Independent Director during the year under consideration.

## Particulars of loans, guarantees or investments

There are no loans, guarantees or investments in excess of the limits prescribed u/s186 of the Act.

## Statutory auditors

M/s Raman Bhuraria and Associates . Chartered Accountants, Auditor of the Company hold office up to the conclusion of ensuring Annual General Meeting and being eligible offer themselves for re-appointment. They have furnished a letter to the effect that their appointment if made would be within the limits prescribed under section 224(1B) of the Companies Act, 1956. Your Directors recommend their reappointment.

## Auritors' Report

The Notes to Accounts referred to in the Auditors' Report are self-explanatory and therefore do not call for any further comments. The Auditors' report does not contain any qualification, reservation or adverse remark.

## Material changes and commitments affecting financial position between the end of the financial year and date of report

There were no such changes during the year.

## Details of significant & material order passed by the regulators, court & tribunals

No significant and material orders were passed by the regulators or courts or tribunals which affect the going concern status and future operation of the company.

## Particulars of Employees and related disclosures

None of the employee is in receipt of remuneration in excess of the limits prescribed under Rule 5(2) of Companies ((Appointment and Remuneration of Managerial Personnel) Rules, 2014.

## Subsidiaries, joint ventures or associate companies

No companies which have become or ceased to be the company's subsidiary, associate or Joint Venture Company during the year.

## CONSERVATION OF ENERGY, TECNOLOGY ABSORPTION AND FOREIGN EXCHANGE AND OUTGO

The disclosures as required under Companies (Disclosure of particulars in the Report of Board of Directors) Rule, 1988 are given below:

### Conservation of energy:

Your Company lays great emphasis on saving in the cost of energy consumption; therefore achieving the reduction in consumption of energy as well as finding alternate cheaper source of energy is an outgoing exercise of the company.

### Technology absorption:

Your Company has not imported technical Know-how and not yet established any separate Research and Development facilities.

### Foreign exchange earnings and outgo:

The details with regard to Foreign Exchange Earnings and Outgo are Nil.

## Acknowledgement

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

For and on behalf of the Board of Directors

Place Delhi (Prem Chand Singhal) (Shankar Lal Singhal)  
Dated 04-09-2018 Director Director  
Din 02086673 Din 02106431

## Textual information (2)

### **Description of state of companies affair**

During the year under review company has achieved Revenue from Operations of Rs. 17,770.14 Lacs in comparison to previous year Revenue from Operations of Rs. 17,498.88 Lacs, there is sharp increase in Revenue from Operation by Rs.271.26 Lacs i.e. 1.53%. The company has earned Profit (Loss) before Tax amounting to Rs. (226.81) Lacs in comparison to last year Profit Before Tax of Rs. 104.64 Lacs. Your directors are optimistic about the bright future of the Company.

## Textual information (3)

### **Disclosures relating to amount recommended to be paid as dividend**

Looking towards future opportunities and considering other factors, your Directors believe that for the betterment of the company and growth in terms of capital appreciation, funds should be re-invested into the company and hence not declaring dividends.

## Textual information (4)

### **Details regarding energy conservation**

Your Company lays great emphasis on saving in the cost of energy consumption; therefore achieving the reduction in consumption of energy as well as finding alternate cheaper source of energy is an outgoing exercise of the company.

## Textual information (5)

### **Disclosures in director's responsibility statement**

Pursuant to requirement under sub-section (3) and (5) of Section 134 of the Companies Act, 2013, with respect to Directors' Responsibility Statement, your directors state that: i. In the preparation of the Annual Accounts, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same; ii. The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at 31st March 2018 and of the profit/loss of the company for that period; iii. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities; iv. The Directors have prepared the annual accounts on a 'going concern' basis. v. The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

## Textual information (6)

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

There are no materially significant related party transactions made by the Company with its Directors, Management or their relatives and Companies promoters and its subsidiaries / Associates. The Particulars of Related Party Transactions entered into by the Company during the year pursuant to Section 188 of the Companies Act, 2013 are given in Annexure "B" to this Report in format AOC-2.

## Textual information (7)

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

None of the employee is in receipt of remuneration in excess of the limits prescribed under Rule 5(2) of Companies ((Appointment and Remuneration of Managerial Personnel) Rules, 2014.



## Textual information (8)

**Disclosure of financial summary or highlights [Text Block]**

## Financial Results

The Financial Results of the Company are as follows:

PARTICULARS	Current Year	Previous Year
(Rs In lacs)	(Rs In lacs)	
Revenue From Operations	17770.14	17498.88
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Short Provision of Income Tax	0.00	0.00
Net Profit (Loss) After Tax	(226.73)	67.70
(Face Value Rs.10/- each)		
Basic EPS		0.82
Diluted EPS		0.82

## Textual information (9)

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

In accordance with the provisions of the Act and the Articles of Association of the Company, Ms. Bimla Devi retire by rotation at the ensuing Annual General Meeting and being eligible have offered themselves for re-appointment.

## Textual information (10)

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

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

## Textual information (11)

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

None of the employee is in receipt of remuneration in excess of the limits prescribed under Rule 5(2) of Companies ((Appointment and Remuneration of Managerial Personnel) Rules, 2014.

**[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]
	<b>01/04/2017 to 31/03/2018</b>
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	Textual information (12) [See below]
Disclosure in auditors report relating to inventories	The physical verification of the inventory has been conducted at reasonable intervals by the management and no material discrepancies were noticed during physical verification.
Disclosure in auditors report relating to loans	The Company has not granted any loan to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013 ('the Act').
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (13) [See below]
Disclosure in auditors report relating to deposits accepted	The Company has not accepted any deposits from the public during the year.
Disclosure in auditors report relating to maintenance of cost records	Textual information (14) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (15) [See below]
Disclosure in auditors report relating to default in repayment of financial dues	The company has not defaulted in repayment of loans or borrowing or other dues to any financial institution, bank, Government or debenture holder.
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (16) [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 any officer or employee has been noticed or reported during the course of our audit.
Disclosure in auditors report relating to managerial remuneration	Textual information (17) [See below]

Disclosure in auditors report relating to Nidhi Company	In our opinion and according to information and explanations given to us, the company is not a Nidhi Company. Accordingly, paragraph 3(xii) of the order is not applicable.
Disclosure in auditors report relating to transactions with related parties	Textual information (18) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (19) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (20) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	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]	Auditor
	<b>01/04/2017 to 31/03/2018</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Raman Bhuraria and Associates
Name of auditor signing report	Raman Bhuraria
Firms registration number of audit firm	009103N
Membership number of auditor	087719
Address of auditors	Darya Ganj Delhi
Permanent account number of auditor or auditor's firm	AAAFR1000N
SRN of form ADT-1	Z99999999
Date of signing audit report by auditors	04/09/2018
Date of signing of balance sheet by auditors	04/09/2018

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2017 to 31/03/2018</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (21) [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 (12)****Disclosure in auditors report relating to fixed assets**

The Company has generally maintained proper records showing full particulars including quantitative details and situation of fixed assets. 1.b The company has a regular programme of physical verification of its fixed assets in a phased manner. In accordance with this programme, certain fixed assets were verified during the year and no material discrepancy was noticed on such verification. 1.c According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties are held in the name of the company.

## Textual information (13)

### **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 provisions of section 185 and 186 of the Companies Act, 2013 is not applicable to the Company during the year under review.

## Textual information (14)

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

We have broadly reviewed the cost records maintained by the Company pursuant to the Companies (Cost Accounting Records) Rules, 2014 prescribed by the Central Government under section 148 of the Act and are of the opinion that prima facie the prescribed cost records have been made and maintained. We have not, however, made a detailed examination of the cost records with a view to determine whether they are accurate or complete.

## Textual information (15)

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

According to the records of the Company examined by us, the Company has been generally regular in depositing undisputed statutory dues including Provident fund, Employees' state insurance, Income tax, Sales tax, Service tax, Custom duty, Value added tax, Cess and other Statutory dues with appropriate authorities except for Income Tax of Rs 2367358/- (FY 2016-17) in arrears as at 31 st March 2018 for a period of more than six month from the date they became payable

7b). According to the information and explanations given to us, there are no dues of sales tax, service tax, custom duty, excise duty, value added tax which have not been deposited on account of any dispute.

## Textual information (16)

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

Since the company is a private company, it can't raise any money by initial public offer, further public offer (including debt instrument) and term loan during the year. Accordingly, paragraph 3 (ix) of the Order is not applicable to the Company.

## Textual information (17)

### **Disclosure in auditors report relating to managerial remuneration**

According to the information and explanations given to us and based on our examination of the records of the company, the company has paid/provided for managerial remuneration in according to provisions of section 197 read with Schedule V to the Companies Act.

## Textual information (18)

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

According to the information & explanations given to us and based on our examination of the records, all transactions with the related parties are in compliance with sections 177 and 188 of the Companies Act, 2013 and the relevant details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

## Textual information (19)

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

According to the information & 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.

## Textual information (20)

### **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, the company has not entered into any non-cash transaction with directors or any person connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.

## Textual information (21)

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

Independent Auditor's Report  
To the Members of Singhal Strips Limited

#### Report on the Financial Statements

We have audited the accompanying financial statements of Singhal Strips Limited ('the Company'), which comprising of Balance Sheet as at 31 March 2018, the statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information (herein after referred to as financial statements.)

#### Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance 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, read with relevant rules issued there under.

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.

#### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. While conducting 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 there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the 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 auditor's 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, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of 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.

#### Basis for Qualification Opinion

During the year under review the Company was having high amount of debtors and advances recoverable which were outstanding for more than 12 months and the recoverability of such debtors and advances as per our opinion is subjective. The Company has also not made any provision on such debtors in the financial statement. Further the impact of the same on losses and reserve & surplus is not ascertained (refer note no 28)

Provision for retirement benefits in respect to actuarial value of gratuity and leave encashment has not been made on the basis of actuarial valuation as on the balance sheet date in accordance with accounting standard (As) 15 (revised) on "Employees Benefits" The impact of the Above on the loss for the year, provision for income tax and accumulated reserve is not ascertained.

#### 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 financial position of the company as at 31 st March, 2018, its financial performance and its cash flows for the year ended on that date.

#### Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.

2. 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 Statement of Cash Flow 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, read with relevant rules issued there under;

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 of the adequacy of the internal financial control over financial reporting of the Company and the operating effectiveness of such control, refer to our separate report in "Annexure A", and

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

The Company has disclosed pending litigations on its financial position in its financial statements-refer Note 25 to the financial statements. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses ; and There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund: and

For Raman Bhuraria and Associates  
Chartered Accountants  
Firm Registration No. 009103N

Place : New Delhi. (Raman Bhuraria)  
Dated : 4 th September, 2018 Partner  
Membership No:087719

#### ANNEXURE TO THE AUDITOR'S REPORT OF M/S SINGHAL STRIPS LIMITED FOR THE YEAR ENDED 31ST MARCH 2018

1. In respect of Fixed Assets:

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

1.b) The company has a regular programme of physical verification of its fixed assets in a phased manner. In accordance with this programme, certain fixed assets were verified during the year and no material discrepancy was noticed on such verification.

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

2. The physical verification of the inventory has been conducted at reasonable intervals by the management and no material discrepancies were noticed during physical verification.

3. The Company has not granted any loan to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013 ('the Act').

4. In our opinion and according to the information and explanations given to us, the provisions of section 185 and 186 of the Companies Act, 2013 is not applicable to the Company during the year under review.

5. The Company has not accepted any deposits from the public during the year.

6. We have broadly reviewed the cost records maintained by the Company pursuant to the Companies (Cost Accounting Records) Rules, 2014 prescribed by the Central Government under section 148 of the Act and are of the opinion that prima facie the prescribed cost records have been made and maintained. We have not, however, made a detailed examination of the cost records with a view to determine whether they are accurate or complete.

7. In respect of Statutory dues:-

7a). According to the records of the Company examined by us, the Company has been generally regular in depositing undisputed statutory dues including Provident fund, Employees' state insurance, Income tax, Sales tax, Service tax, Custom duty, Value added tax, Cess and other Statutory dues with appropriate authorities except for Income Tax of Rs 2367358/- (FY 2016-17) in arrears as at 31 st March 2018 for a period of more than six month from the date they became payable

7b). According to the information and explanations given to us, there are no dues of sales tax, service tax, custom duty, excise duty, value added tax which have not been deposited on account of any dispute.

8. The company has not defaulted in repayment of loans or borrowing or other dues to any financial institution, bank, Government or debenture holder.

9. Since the company is a private company, it can't raise any money by initial public offer, further public offer (including debt instrument) and term loan during the year. Accordingly, paragraph 3 (ix) of the Order is not applicable to the Company.

10. According to the information and explanations given to us, no fraud by the company or on the company by any officer or employee has been noticed or reported during the course of our audit.

11. According to the information and explanations given to us and based on our examination of the records of the company, the company has paid/provided for managerial remuneration in according to provisions of section 197 read with Schedule V to the Companies Act.



12. In our opinion and according to information and explanations given to us, the company is not a Nidhi Company. Accordingly, paragraph 3(xii) of the order is not applicable.
13. According to the information & explanations given to us and based on our examination of the records, all transactions with the related parties are in compliance with sections 177 and 188 of the Companies Act, 2013 and the relevant details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

14. According to the information & 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.
15. According to the information and explanations given to us and based on our examination of the records, the company has not entered into any non-cash transaction with directors or any person connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
16. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For Raman Bhuraria and Associates  
Chartered Accountants  
Firm Registration No. 009103N

Place : New Delhi. (Raman Bhuraria)  
Dated : 4 th September, 2018 Partner  
Membership No: 087719

#### Annexure A to the Auditors' Report

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

We have audited the internal financial controls over financial reporting of Singhal Strips 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 reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('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 the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

#### Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting 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 system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

#### 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 authorizations of the

Management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

#### Inherent Limitations of Internal Financial Controls over Financial Reporting

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

#### Opinion

In our opinion, the Company does not have in all material respects, an adequate internal financial controls system over financial reporting and thus we cannot comment that such internal financial controls over financial reporting were operating effectively as at 31 March 2018, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Raman Bhuraria and Associates

Chartered Accountants

Firm's Registration Number: 009103N

Raman Bhuraria

Place : New Delhi

Dated : 4 th September, 2018

Partner

Membership Number: 08719

### [400500] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2017 to 31/03/2018</b>
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

	<b>31/03/2018</b>	<b>31/03/2017</b>	<b>31/03/2016</b>
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	8,25,93,400	8,25,93,400	
Reserves and surplus	11,65,64,653	13,92,37,373	
Total shareholders' funds	19,91,58,053	22,18,30,773	
Share application money pending allotment	0	0	
Minority interest	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	11,21,776	26,86,649	
Deferred tax liabilities (net)	2,91,172	2,99,105	
Other long-term liabilities	0	0	
Long-term provisions	0	0	
Total non-current liabilities	14,12,948	29,85,754	
Current liabilities [Abstract]			
Short-term borrowings	32,93,74,760	33,16,37,196	
Trade payables	53,50,04,059	27,84,62,051	
Other current liabilities	1,16,93,195	1,85,05,976	
Short-term provisions	0	30,27,302	
Total current liabilities	87,60,72,014	63,16,32,525	
Total equity and liabilities	107,66,43,015	85,64,49,052	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	2,28,60,373	2,47,76,900.8	2,77,21,411.28
Intangible assets	0	0	
Total fixed assets	2,28,60,373	2,47,76,900.8	
Non-current investments	0	0	
Long-term loans and advances	1,05,40,540	64,30,116	
Total non-current assets	3,34,00,913	3,12,07,016.8	
Current assets [Abstract]			
Current investments	0	0	
Inventories	9,92,84,777	15,49,80,577	
Trade receivables	73,89,33,221	59,29,88,048.2	
Cash and bank balances	1,22,01,036	1,34,82,632	
Short-term loans and advances	19,01,63,133	6,06,39,357	
Other current assets	26,59,935	31,51,421	
Total current assets	104,32,42,102	82,52,42,035.2	
Total assets	107,66,43,015	85,64,49,052	

**[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]	one	two
	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2017 to 31/03/2018</b>
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	PREM CHAND SINGHAL	SHANKAR LAL SINGHAL
Designation of director	Director	Director
Director identification number of director	02086673	02106431
Date of signing of financial statements by director	04/09/2018	04/09/2018

**[100400] Cash flow statement, indirect**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>	<b>31/03/2016</b>
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	-2,26,80,653	1,04,63,540	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for finance costs	5,54,33,478	4,42,96,541	
Adjustments for depreciation and amortisation expense	35,77,904	38,21,022	
Other adjustments for which cash effects are investing or financing cash flow	-11,62,903	-9,32,169	
Other adjustments for non-cash items	-47,167	0	
Total adjustments to profit (loss)	5,78,01,312	4,71,85,394	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	5,56,95,800	-5,69,21,536	
Adjustments for decrease (increase) in trade receivables	-14,59,45,172	-3,61,12,105	
Adjustments for decrease (increase) in other current assets	-13,31,42,714	-2,39,42,184	
Adjustments for increase (decrease) in trade payables	24,66,94,215	2,72,18,423	
Total adjustments for working capital	2,33,02,129	-8,97,57,402	
Total adjustments for reconcile profit (loss)	8,11,03,441	-4,25,72,008	
Net cash flows from (used in) operations	5,84,22,788	-3,21,08,468	
Other inflows (outflows) of cash	0	-45,62,784	
Net cash flows from (used in) operating activities before extraordinary items	5,84,22,788	-3,66,71,252	
Net cash flows from (used in) operating activities	5,84,22,788	-3,66,71,252	
Cash flows from used in investing activities [Abstract]			
Purchase of tangible assets	17,10,708	8,76,512	
Proceeds from sales of intangible assets	96,500	0	
Interest received	11,62,903	9,32,169	
Net cash flows from (used in) investing activities before extraordinary items	-4,51,305	55,657	
Net cash flows from (used in) investing activities	-4,51,305	55,657	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	0	9,10,00,000	
Repayments of borrowings	38,27,309	1,53,22,559	
Interest paid	5,54,25,769	4,42,96,541	
Other inflows (outflows) of cash	-1	0	
Net cash flows from (used in) financing activities before extraordinary items	-5,92,53,079	3,13,80,900	
Net cash flows from (used in) financing activities	-5,92,53,079	3,13,80,900	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-12,81,596	-52,34,695	
Net increase (decrease) in cash and cash equivalents	-12,81,596	-52,34,695	
Cash and cash equivalents cash flow statement at end of period	1,22,01,036	1,34,82,632	1,87,17,327

**[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] 85,00,000	[shares] 85,00,000		[shares] 85,00,000
Value of shares authorised	8,50,00,000	8,50,00,000		8,50,00,000
Number of shares issued	[shares] 82,59,340	[shares] 82,59,340		[shares] 82,59,340
Value of shares issued	8,25,93,400	8,25,93,400		8,25,93,400
Number of shares subscribed and fully paid	[shares] 82,59,340	[shares] 82,59,340		[shares] 82,59,340
Value of shares subscribed and fully paid	8,25,93,400	8,25,93,400		8,25,93,400
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] 82,59,340	[shares] 82,59,340		[shares] 82,59,340
Total value of shares subscribed	8,25,93,400	8,25,93,400		8,25,93,400
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 82,59,340	[shares] 82,59,340		[shares] 82,59,340
Value of shares called	8,25,93,400	8,25,93,400		8,25,93,400
Value of shares paid-up	8,25,93,400	8,25,93,400		8,25,93,400
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 26,00,000		[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 26,00,000		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 26,00,000		[shares] 0
Number of shares outstanding at end of period	[shares] 82,59,340	[shares] 82,59,340	[shares] 56,59,340	[shares] 82,59,340
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 rights issue during period	0	2,60,00,000		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 aggregate amount of increase in share capital during period	0	2,60,00,000		0
Total increase (decrease) in share capital	0	2,60,00,000		0
Share capital at end of period	8,25,93,400	8,25,93,400		8,25,93,400

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			Equity	Equity
Number of shares authorised	[shares] 85,00,000		[shares] 85,00,000	[shares] 85,00,000
Value of shares authorised	8,50,00,000		8,50,00,000	8,50,00,000
Number of shares issued	[shares] 82,59,340		[shares] 82,59,340	[shares] 82,59,340
Value of shares issued	8,25,93,400		8,25,93,400	8,25,93,400
Number of shares subscribed and fully paid	[shares] 82,59,340		[shares] 82,59,340	[shares] 82,59,340
Value of shares subscribed and fully paid	8,25,93,400		8,25,93,400	8,25,93,400
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] 82,59,340		[shares] 82,59,340	[shares] 82,59,340
Total value of shares subscribed	8,25,93,400		8,25,93,400	8,25,93,400
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 82,59,340		[shares] 82,59,340	[shares] 82,59,340
Value of shares called	8,25,93,400		8,25,93,400	8,25,93,400
Value of shares paid-up	8,25,93,400		8,25,93,400	8,25,93,400
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 issued as rights	[shares] 26,00,000		[shares] 0	[shares] 26,00,000
Number of shares allotted for contracts without payment received in cash	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 26,00,000		[shares] 0	[shares] 26,00,000
Total increase (decrease) in number of shares outstanding	[shares] 26,00,000		[shares] 0	[shares] 26,00,000
Number of shares outstanding at end of period	[shares] 82,59,340	[shares] 56,59,340	[shares] 82,59,340	[shares] 82,59,340
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 rights issue during period	2,60,00,000		0	2,60,00,000
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 aggregate amount of increase in share capital during period	2,60,00,000		0	2,60,00,000
Total increase (decrease) in share capital	2,60,00,000		0	2,60,00,000
Share capital at end of period	8,25,93,400	5,65,93,400	8,25,93,400	8,25,93,400



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]**

..(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] 56,59,340
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	5,65,93,400

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 1 [Member]		Shareholder 2 [Member]	
Name of shareholder [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Prem Chand Singhal	Prem Chand Singhal	Shankar Lal Singhal	Shankar Lal Singhal
PAN of shareholder	AA YPS0246E	AA YPS0246E	AA YPS0248L	AA YPS0248L
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 18,11,240	[shares] 13,68,590	[shares] 18,03,790	[shares] 13,66,790
Percentage of shareholding in company	21.93%	16.57%	21.84%	16.55%

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 3 [Member]		Shareholder 4 [Member]	
Name of shareholder [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Anita Singhal	Anita Singhal	Ajay Singhal	Ajay Singhal
PAN of shareholder	AA YPS0247F	AA YPS0247F	AA YPS0249M	AA YPS0249M
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 5,32,900	[shares] 9,69,900	[shares] 8,41,910	[shares] 12,84,560
Percentage of shareholding in company	6.45%	11.74%	10.19%	15.55%

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 5 [Member]		Shareholder 6 [Member]	
Name of shareholder [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Bimla Devi	Bimla Devi	Vandana Singhal	Vandana Singhal
PAN of shareholder	AAGPD5866K	AAGPD5866K	ABIPS0848K	ABIPS0848K
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 11,93,000	[shares] 11,93,000	[shares] 0	[shares] 10,94,700
Percentage of shareholding in company	14.44%	14.44%	0.00%	13.25%

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

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]	
	Shareholder 7 [Member]	
Name of shareholder [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of shareholding more than five per cent in company [Abstract]		
Disclosure of shareholding more than five per cent in company [LineItems]		
Type of share	Equity	Equity
Name of shareholder	KINGFISHER PROPERTIES PRIVATE LIMITED	KINGFISHER PROPERTIES PRIVATE LIMITED
CIN of shareholder	U45400WB2010PTC152136	U45400WB2010PTC152136
PAN of shareholder	AAECK3394G	AAECK3394G
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 0	[shares] 0
Percentage of shareholding in company	0.00%	0.00%

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]		
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

**[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]			Securities premium account [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	-2,26,72,720	67,69,698		0
Other additions to reserves	0	6,50,00,000		0
Total additions to reserves	-2,26,72,720	7,17,69,698		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0	0		0
Transfer to general reserve	0	0		0
Total appropriations for dividend, dividend tax and general reserve	0	0		0
Appropriation towards bonus shares	0	0		0
Total changes in reserves	-2,26,72,720	7,17,69,698		0
Reserves at end of period	11,65,64,653	13,92,37,373	6,74,67,675	10,86,47,500

**Statement of changes in reserves [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Securities premium account [Member]		Surplus [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	0		-2,26,72,720	67,69,698
Other additions to reserves	6,50,00,000		0	0
Total additions to reserves	6,50,00,000		-2,26,72,720	67,69,698
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	6,50,00,000		-2,26,72,720	67,69,698
Reserves at end of period	10,86,47,500	4,36,47,500	79,17,153	3,05,89,873

**Statement of changes in reserves [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Surplus [Member]
	31/03/2016
Statement of changes in reserves [Abstract]	
Statement of changes in reserves [LineItems]	
Reserves at end of period	2,38,20,175

**[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	11,21,776	7,86,649	0	19,00,000
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 banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	11,21,776	7,86,649	11,21,776	7,86,649
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]	Rupee term loans from banks [Member]		Deposits [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	11,21,776	7,86,649	0	19,00,000
Nature of security [Abstract]				
Nature of security	Secured Agt Hypothcation of Car	Secured Agt Hypothcation of Car		
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	Personal Guarantee of all directors	Personal Guarantee of all directors		
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]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
Classification of borrowings [Axis]	Deposits from shareholders [Member]		Borrowings [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	19,00,000	32,93,06,333	33,13,55,169
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]	Short-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Loans repayable on demand [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	68,427	2,82,027	32,93,06,333	33,13,55,169
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]

..(6)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Loans repayable on demand [Member]		Loans repayable on demand from banks [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [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	68,427	2,82,027	32,93,06,333	33,13,55,169
Nature of security [Abstract]				
Nature of security			Secured by Book Debts Stocks and other current Assets of the Company and Plant & machinery, Factory Land and Building and other properties of Directors and their relative	Secured by Book Debts Stocks and other current Assets of the Company and Plant & machinery, Factory Land and Building and other properties of Directors and their relative
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured			Personal Guarantee by all the Directors	Personal Guarantee by all the Directors
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]

..(7)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
	Loans repayable on demand from others [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	
	31/03/2018	31/03/2017
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [LineItems]		
Borrowings	68,427	2,82,027
Details on defaults on borrowings [Abstract]		
Outstanding amount of continuing default principal	0	0
Outstanding amount of continuing default interest	0	0

**[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]				Land [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			WDV	WDV	WDM	WDM
Useful lives or depreciation rates tangible assets			13.91%	13.91%	Whole life	Whole life

**Disclosure of additional information tangible assets [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]		Factory building [Member]		Other building [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			WDV	WDV	WDV	WDV
Useful lives or depreciation rates tangible assets			10%	10%	5%	5%

**Disclosure of additional information tangible assets [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]		Factory equipments [Member]		Furniture and fixtures [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			WDV	WDV	WDV	WDV
Useful lives or depreciation rates tangible assets			13.91%	13.91%	18.10%	18.10%

**Disclosure of additional information tangible assets [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [Member]		Motor vehicles [Member]		Computer equipments [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			WDV	WDV	WDV	WDV
Useful lives or depreciation rates tangible assets			25.89%	25.89%	40%	40%

**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	17,10,706	8,76,512		17,10,706	8,76,512	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-35,77,901.12	-38,21,022.48				
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	49,332.68	0		3,92,000	0	
Total disposals tangible assets	49,332.68	0		3,92,000	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	-19,16,527.8	-29,44,510.48		13,18,706	8,76,512	
Tangible assets at end of period	2,28,60,373	2,47,76,900.8	2,77,21,411.28	15,79,18,546.43	15,65,99,840.43	15,57,23,328.43



## Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Company total tangible assets [Member]			Land [Member]		
	Owned and leased assets [Member]			Owned assets [Member]		
	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	35,77,901.12	38,21,022.48		0	0	
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	3,42,667.32	0		0	0	
Total disposals tangible assets	3,42,667.32	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	32,35,233.8	38,21,022.48		0	0	
Tangible assets at end of period	13,50,58,173.43	13,18,22,939.63	12,80,01,917.15	6,52,000	6,52,000	6,52,000

## Disclosure of tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				0	0	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		0	0	
Tangible assets at end of period	6,52,000	6,52,000	6,52,000	0	0	0

## Disclosure of tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [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	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-5,69,839.71	-6,36,955.32				
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	-5,69,839.71	-6,36,955.32		0	0	
Tangible assets at end of period	51,95,896.35	57,65,736.06	64,02,691.38	2,06,00,765	2,06,00,765	2,06,00,765

## Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]			Office building [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	5,69,839.71	6,36,955.32		-70,802.39	-86,721.77	
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	5,69,839.71	6,36,955.32		-70,802.39	-86,721.77	
Tangible assets at end of period	1,54,04,868.65	1,48,35,028.94	1,41,98,073.62	3,22,077.11	3,92,879.5	4,79,601.27

## Disclosure of tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office building [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				70,802.39	86,721.77	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		70,802.39	86,721.77	
Tangible assets at end of period	19,54,904	19,54,904	19,54,904	16,32,826.89	15,62,024.5	14,75,302.73

## Disclosure of tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Factory building [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	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-4,99,037.32	-5,50,233.55				
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	-4,99,037.32	-5,50,233.55		0	0	
Tangible assets at end of period	48,73,819.24	53,72,856.56	59,23,090.11	1,86,45,861	1,86,45,861	1,86,45,861

## Disclosure of tangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Factory building [Member]			Plant and equipment [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	4,99,037.32	5,50,233.55		-21,12,588.26	-24,62,080.69	
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	4,99,037.32	5,50,233.55		-21,12,588.26	-24,62,080.69	
Tangible assets at end of period	1,37,72,041.76	1,32,73,004.44	1,27,22,770.89	1,41,95,752.51	1,63,08,340.77	1,87,70,421.46

## Disclosure of tangible assets [Table]

..(9)

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]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				21,12,588.26	24,62,080.69	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		21,12,588.26	24,62,080.69	
Tangible assets at end of period	12,87,16,275.82	12,87,16,275.82	12,87,16,275.82	11,45,20,523.31	11,24,07,935.05	10,99,45,854.36



## Disclosure of tangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Factory equipments [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-21,02,794.59	-24,44,173.08				
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	-21,02,794.59	-24,44,173.08		0	0	
Tangible assets at end of period	1,41,83,931.37	1,62,86,725.96	1,87,30,899.04	12,85,82,673.82	12,85,82,673.82	12,85,82,673.82

## Disclosure of tangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Factory equipments [Member]			Other plant and equipment [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	21,02,794.59	24,44,173.08		-9,793.67	-17,907.61	
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	21,02,794.59	24,44,173.08		-9,793.67	-17,907.61	
Tangible assets at end of period	11,43,98,742.45	11,22,95,947.86	10,98,51,774.78	11,821.14	21,614.81	39,522.42

## Disclosure of tangible assets [Table]

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Other plant and equipment [Member]					
	Owned assets [Member]					
	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				9,793.67	17,907.61	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		9,793.67	17,907.61	
Tangible assets at end of period	1,33,602	1,33,602	1,33,602	1,21,780.86	1,11,987.19	94,079.58

## Disclosure of tangible assets [Table]

..(13)

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	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	0	0				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		0	0	
Tangible assets at end of period	6,442	6,442	6,442	2,40,126	2,40,126	2,40,126

## Disclosure of tangible assets [Table]

..(14)

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				16,62,492	8,76,512	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	0	0		-8,83,671.6	-7,13,046.77	
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		49,332.68	0	
Total disposals tangible assets	0	0		49,332.68	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		7,29,487.72	1,63,465.23	
Tangible assets at end of period	2,33,684	2,33,684	2,33,684	27,10,997.06	19,81,509.34	18,18,044.11

## Disclosure of tangible assets [Table]

..(15)

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	16,62,492	8,76,512				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				8,83,671.6	7,13,046.77	
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	3,92,000	0		3,42,667.32	0	
Total disposals tangible assets	3,92,000	0		3,42,667.32	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	12,70,492	8,76,512		5,41,004.28	7,13,046.77	
Tangible assets at end of period	57,92,945	45,22,453	36,45,941	30,81,947.94	25,40,943.66	18,27,896.89

## Disclosure of tangible assets [Table]

..(16)

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	16,62,492	8,76,512		16,62,492	8,76,512	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-8,83,671.6	-7,13,046.77				
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	49,332.68	0		3,92,000	0	
Total disposals tangible assets	49,332.68	0		3,92,000	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	7,29,487.72	1,63,465.23		12,70,492	8,76,512	
Tangible assets at end of period	27,10,997.06	19,81,509.34	18,18,044.11	57,92,945	45,22,453	36,45,941

## Disclosure of tangible assets [Table]

..(17)

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				48,214	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	8,83,671.6	7,13,046.77		-11,801.55	-8,282.97	
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	3,42,667.32	0		0	0	
Total disposals tangible assets	3,42,667.32	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	5,41,004.28	7,13,046.77		36,412.45	-8,282.97	
Tangible assets at end of period	30,81,947.94	25,40,943.66	18,27,896.89	83,021.13	46,608.68	54,891.65



## Disclosure of tangible assets [Table]

..(18)

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	48,214	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				11,801.55	8,282.97	
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	48,214	0		11,801.55	8,282.97	
Tangible assets at end of period	12,08,874.61	11,60,660.61	11,60,660.61	11,25,853.48	11,14,051.93	11,05,768.96

## Disclosure of tangible assets [Table]

..(19)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	0	-656.73				
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	0	-656.73		0	0	
Tangible assets at end of period	16,263.95	16,263.95	16,920.68	7,07,560	7,07,560	7,07,560

**Disclosure of tangible assets [Table]**

..(20)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of tangible assets [Abstract]			
Disclosure of tangible assets [LineItems]			
Reconciliation of changes in tangible assets [Abstract]			
Changes in tangible assets [Abstract]			
Depreciation tangible assets	0	656.73	
Impairment loss recognised in profit or loss tangible assets	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0	
Disposals tangible assets [Abstract]			
Disposals tangible assets, others	0	0	
Total disposals tangible assets	0	0	
Other adjustments tangible assets [Abstract]			
Other adjustments tangible assets, others	0	0	
Total other adjustments tangible assets	0	0	
Total changes in tangible assets	0	656.73	
Tangible assets at end of period	6,91,296.05	6,91,296.05	6,90,639.32

**[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]	
	31/03/2018	31/03/2017
Disclosure of intangible assets [Abstract]		
Disclosure of intangible assets [LineItems]		
Reconciliation of changes in intangible assets [Abstract]		
Intangible assets at end of period	0	0

**[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]	Short-term [Member]	
	31/03/2018	31/03/2017
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [LineItems]		
Provisions [Abstract]		
Provision for corporate tax [Abstract]		
Provision for current tax	0	23,67,358
Provision for other tax	0	6,59,944
Total provision for corporate tax	0	30,27,302
CSR expenditure provision	0	0
Total provisions	0	30,27,302

**Loans and advances [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	Security deposits [Member]		Loans advances given suppliers [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	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	96,57,883	51,77,883	8,82,657	12,52,233
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	96,57,883	51,77,883	8,82,657	12,52,233
Details of loans and advances to related parties	0	0		
Nature of other loans and advances	0	0		
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Loans advances given suppliers [Member]		Advance tax [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	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	1,56,89,342	3,83,73,735	0	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,56,89,342	3,83,73,735	0	0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Tax deducted at source [Member]		VAT receivable [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	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	0	0	0	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	0	0	0	0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Service tax receivable [Member]		Deposits with statutory authorities [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	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	0	0	1,44,64,380	2,20,34,821
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	0	0	1,44,64,380	2,20,34,821
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
	Other loans and advances, others [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]	
Classification of assets based on security [Axis]	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	16,00,09,411	2,30,801
Allowance for bad and doubtful loans and advances	0	0
Loans and advances	16,00,09,411	2,30,801
Details of loans and advances due by directors, other officers or others [Abstract]		
Loans and advances due by directors	0	0
Loans and advances due by other officers	0	0
Total loans and advances due by directors, other officers or others	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

**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	73,89,33,221	59,29,88,048.2	73,89,33,221	59,29,88,048.2
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	73,89,33,221	59,29,88,048.2	73,89,33,221	59,29,88,048.2
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	9,92,84,777	15,49,80,577	11,72,022	2,79,83,484
Mode of valuation			At Cost	At Cost

**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	01/04/2016 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	1,50,55,790	4,46,84,408	6,07,27,738	7,64,62,685
Mode of valuation	Estimated Cost	Estimated Cost	At cost or Net Relizable Value which ever is less	At cost or Net Relizable Value which ever is less

**Classification of inventories [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Stores and spares [Member]	
	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	2,23,29,227	58,50,000
Mode of valuation	At Cost	At Cost



Unless otherwise specified, all monetary values are in INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
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	7,18,571	2,96,474
Interest accrued but not due on borrowings	7,709	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Taxes payable current tax	29,64,539	0
Taxes payable other tax	36,73,201	1,55,090
Customer deposits refundable, current	6,94,074	1,53,30,007
Total deposits refundable current	6,94,074	1,53,30,007
Public deposit payable, current	0	0
Total other payables, current	73,31,814	1,54,85,097
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	36,35,101	27,24,405
Total other current liabilities	1,16,93,195	1,85,05,976
Aggregate amount of trade receivables outstanding for period exceeding six months	26,23,82,676	10,89,06,034
Fixed deposits with banks	1,02,60,663	1,09,30,400
Other deposits with banks	13,59,757	10,94,983
Total balance with banks	1,16,20,420	1,20,25,383
Cash on hand	5,80,616	14,57,249
Total cash and cash equivalents	1,22,01,036	1,34,82,632
Total cash and bank balances	1,22,01,036	1,34,82,632
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0
Other current assets, others	26,59,935	31,51,421
Total other current assets	26,59,935	31,51,421
Nature of other current assets	Accrued Interest, prepaid expenses other assets	Accrued Interest, prepaid expenses, other assets

**[200700] Notes - Additional disclosures on balance sheet**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Total contingent liabilities and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	0	0
Number of person share application money received during year	0	0
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	Yes	Yes
If yes, Central Excise Tariff Act, heading in which product/ service is covered under cost records	CR STRIPS 72212950	CR STRIPS 72212950
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (22) [See below]	Textual information (23) [See below]

## Textual information (22)

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

#### Summary of Significant Accounting Policies

##### Basis of Preparation

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

##### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period end. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

##### Fixed Assets

Fixed assets are stated at cost less accumulated depreciation and impairment losses if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

##### Depreciation

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written Down Value Method. Pursuant to the requirement of the Companies Act 2013 "The Act". The Company has provided the depreciation rates based on the useful life of the assets as prescribed in the Schedule II of the Companies Act' 2013.

##### Leases

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

##### Inventories

Stock of Raw Materials are valued at Cost.

Stock of Finished Goods and Semi Finished Goods are valued at Cost or Net Realizable Value, whichever is less.

Waste and Scrap are accounted at estimated Net Realizable Value.

Stores & Spare Parts are valued at cost.

##### Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue from operation comprises of sales. Interest Income is recognized on the time proportion basis taking into account the amount outstanding and rate applicable.

##### Foreign Currency Transaction

Foreign currency transactions are recorded at the rate of exchange prevailing at the date of the transaction. Monetary foreign currency assets and liabilities are translated at the year-end exchange rates and resultant gains / losses are recognized in the statement of profit & loss for the year, except to the extent that they relate to new projects till the date of capitalization which are carried to pre-operative expenses, are adjusted to the carrying cost of the respective assets.

In case of forward foreign exchange contracts, exchange differences are dealt with in the statement of profit & loss over the life of the contract except those relating to fixed assets in which case they are capitalized with the cost of respective fixed assets till the date of capitalization.

Non-monetary foreign currency items are carried at historical cost.

## Textual information (23)

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

#### Nature of Operations

Singhal Strips Limited is engaged in the business of Manufacturing and Trading of CR Steel Strips, Sheets & Stainless Steel CR Strips.

#### Summary of Significant Accounting Policies

##### Basis of Preparation

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

##### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period end. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

##### Fixed Assets

Fixed assets are stated at cost less accumulated depreciation and impairment losses if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

##### Depreciation

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written Down Value Method. Pursuant to the requirement of the Companies Act 2013 "The Act". The Company has provided the depreciation rates based on the useful life of the assets as prescribed in the Schedule II of the Companies Act' 2013.

##### Leases

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

##### Inventories

Stock of Raw Materials are valued at Cost.

Stock of Finished Goods and Semi Finished Goods are valued at Cost or Net Realizable Value, whichever is less.

Waste and Scrap are accounted at estimated Net Realizable Value.

Stores & Spare Parts are valued at cost.

##### Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue from operation comprises of sales. Interest Income is recognized on the time proportion basis taking into account the amount outstanding and rate applicable.

##### Foreign Currency Transaction

Foreign currency transactions are recorded at the rate of exchange prevailing at the date of the transaction. Monetary foreign currency assets and liabilities are translated at the year-end exchange rates and resultant gains / losses are recognized in the statement of profit & loss for the year, except to the extent that they relate to new projects till the date of capitalization which are carried to pre-operative expenses, are adjusted to the carrying cost of the respective assets.

In case of forward foreign exchange contracts, exchange differences are dealt with in the statement of profit & loss over the life of the contract except those relating to fixed assets in which case they are capitalized with the cost of respective fixed assets till the date of capitalization.

Non-monetary foreign currency items are carried at historical cost.

##### Employees Benefits:

###### Defined Contribution plan:

The Company's contribution to provident fund and employees' state insurance is charged to statement of profit and loss account of the year when the contribution to the respective funds is due.

###### Defined Benefit plan:

Retirement benefits in the form of gratuity are charged to statement of profit and loss account on the basis of an actuarial valuation as at the date of the Balance Sheet in accordance with Accounting Standard (AS) 15 on 'Employee Benefits'.

###### Provision for taxation:

Provision for current tax is made considering various allowances and benefits available to the Company under the provisions of the Income Tax Act, 1961.

In accordance with Accounting Standard (AS-22) 'Accounting for Taxes on Income', deferred taxes resulting from timing differences between book and tax profits are accounted for at the tax rate substantively enacted by the Balance Sheet date to the extent the timing differences are

expected to be crystallized. Deferred tax assets are recognized and reviewed at each Balance Sheet date to the extent there is reasonable/virtual certainty of realizing such assets against future taxable income.

#### Earning Per Share

The earnings considered in ascertaining the Company's Earnings per Share (EPS) comprise of the net profit after tax attributable to equity shareholders. The number of shares used in computing basic EPS is the weighted average number of shares outstanding during the period adjusted for events of bonus issue post period end, bonus elements in a rights issue to existing shareholders, share split, and reverse share split (consolidation of shares). The diluted EPS is calculated on the same basis as basic EPS, after adjusting for the effects of potential dilutive equity shares unless impact is anti-dilutive.

#### Provisions, Contingent liabilities and Contingent assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the notes to accounts. Contingent Assets are neither recognized nor disclosed in the financial statements.

#### Contingent Liability & Commitments

Contingent Liabilities on account of disputed Excise Duty Demand of Rs.86,08,678 pertaining to FY 2002-03 to 2004-05 and company has deposited under protest a sum of Rs.31,13,294 up to Financial Year 2016-17 and appeal is still pending.(Previous Year: Rs. 31,13,294)  
Contingent Liabilities on account of Electricity amounting to Rs.4,47,000 pertaining to Financial Year 1993-94 and company has given a bank guarantee of Rs.4,47,000 to UHBVN at the time of increasing load and company has won the case in Sessions Court but UHBVN has filed an appeal with Punjab & Haryana High Court and case is still pending.(Previous Year Rs.4,47,000)

#### Detail of Payments to Auditor's (Amount in Rs.)

	31.03.2017	31.03.2016
For Audit	2,50,000	3,00,000
For Other Services	-	-
Total	2,50,000	3,00,000

Related Party Disclosures  
Names of Related Parties:-

Key Management Personnel		Mr. Prem Chand Singhal- Director Mr. Shankar Lal Singhal – Director Mrs. Bimla Devi	
Relative of Key Management Personnel		Mr. Ajay Kumar Singhal	
Particulars	Relation	Remuneration Paid	Amount Payable
Shankar Lal Singhal	Director	10,00,000 (6,00,000)	27,288 (-)
Prem Chand Singhal	Director	10,00,000 (6,00,000)	2,09,947 (2,00,000)
Bimla Devi	Director	- (-)	2,13,600 (-)
Ajay Kumar Singhal Singhal	Relative of Director	5,50,000 (-)	1,58,220 (-)

Figures in bracket shows previous year figures.

Amount in

Rs.

Remuneration to Ker Managerial Personnel:-  
31st March 2017 31st March 2016

Mr. Prem Chand Singhal	10,00,000	6,00,000
Mr. Shankar Lal Singhal	10,00,000	6,00,000
Total	20,00,000	12,00,000

In view of the inadequate profit as per section 197 of the Companies Act, the remuneration paid to directors during the year under review is within the limit as specified in schedule V of the New Companies Act 2013

The Government of India has promulgated an Act namely The Micro, Small and Medium Enterprises Development Act, 2006 which comes into force with effect from October 2, 2006. As per the Act, the Company is required to identify the Micro, Small and Medium suppliers and pay them interest on overdue beyond the specified period irrespective of the terms agreed with the suppliers. As per the information available with the Company, no 'Supplier' as per Section 2(n) of the Micro, Small and Medium Enterprises Development Act, 2006 has been registered.

Excise Duty Liability accruing on manufacture is accounted for as and when the liability for payment arises under Central Excise Act, 1944. Duty on finished goods lying at factory at close of the year is Rs.6,59,944 and has been provided for in books of accounts. (Previous Year Rs.3,61,126)

Specified Bank Notes

Particulars	SBNs	Other denomination notes	Total
Closing cash in hand as on 08 November 2016	32,00,000/-	3,26,604/-	35,26,604/-
(+) Permitted receipts	-	3,70,104/-	3,70,104/-

(-) Permitted payments	-	1,82,796/-	1,82,796/-
(-) Amount deposited in Banks	32,00,000/-	-	40,000/-
Closing cash in hand as on 30 December 2016	-	5,13,912/-	5,13,912/-

## Previous Year Comparatives

Previous year's figures have been regrouped where necessary to conform to current year's classification.

As per our report of even date

For Raman Bhuraria & Associates For and on behalf of the Board of Directors

Chartered Accountants

Firm No.009103N

Raman Bhuraria (Prem Chand Singhal) (Shankar Lal Singhal)

Partner Director Director

M. No. 087719 (DIN No:02086673) (DIN No:02106431)

Place : New Delhi

Date :04-09-2017

### [201700] Notes - Government grants

Unless otherwise specified, all monetary values are in INR

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

### [201200] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of employee benefits explanatory [TextBlock]	Textual information (24) [See below]	Textual information (25) [See below]

## Textual information (24)

### Disclosure of employee benefits explanatory [Text Block]

Employees Benefits:

Defined Contribution plan:

The Company's contribution to provident fund and employees' state insurance is charged to statement of profit and loss account of the year when the contribution to the respective funds is due.

Defined Benefit plan:

Retirement benefits in the form of gratuity are charged to statement of profit and loss account on the basis of an actuarial valuation as at the date of the Balance Sheet in accordance with Accounting Standard (AS) 15 on 'Employee Benefits'.

## Textual information (25)

### Disclosure of employee benefits explanatory [Text Block]

Employees Benefits:

Defined Contribution plan:

The Company's contribution to provident fund and employees' state insurance is charged to statement of profit and loss account of the year when the contribution to the respective funds is due.

Defined Benefit plan:

Retirement benefits in the form of gratuity are charged to statement of profit and loss account on the basis of an actuarial valuation as at the date of the Balance Sheet in accordance with Accounting Standard (AS) 15 on 'Employee Benefits'.

### [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]	KMP One		KMP Two	
	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	Prem Chand Singhal	Prem Chand Singhal	Shankar Lal Singhal	Shankar Lal Singhal
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAYP0246E	AAYP0246E	AAYP0248L	AAYP0248L
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Remuneration	Remuneration	Remuneration	Remuneration
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	12,00,000	10,00,000	12,00,000	10,00,000
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

#### Disclosure of relationship and transactions between related parties [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Relative	
	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	Ajay Kumar Singhal	Ajay Kumar Singhal
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AAYP0249M	AAYP0249M
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	Remuneration	Remuneration
Transaction relating to key management personnel [Abstract]		
Remuneration for key managerial personnel	6,00,000	5,50,000
Amount written off during period in respect of debts due from related parties	0	0
Amount written back during period in respect of debts due to related parties	0	0



Unless otherwise specified, all monetary values are in INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of notes on related party explanatory [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	No	No

**[201400] Notes - Leases**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
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

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	-2,26,72,720	67,69,698
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	-2,26,72,720	67,69,698

**[202800] Notes - Subsidiary information**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2017 to 31/03/2018</b>
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

**[202400] Notes - Investments in associates**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2017 to 31/03/2018</b>
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
Whether company has associates liquidated or sold during year	No

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2017 to 31/03/2018</b>
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

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>	<b>31/03/2016</b>
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	1,22,01,036	1,34,82,632	1,87,17,327
Total cash and cash equivalents	1,22,01,036	1,34,82,632	
Income taxes paid (refund) [Abstract]			
Total income taxes paid (refund)	0	0	

**[100200] Statement of profit and loss**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
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	177,70,14,047	174,98,88,103
Revenue from sale of services	0	0
Total revenue from operations other than finance company	177,70,14,047	174,98,88,103
Total revenue from operations	177,70,14,047	174,98,88,103
Other income	12,10,070	9,32,169
Total revenue	177,82,24,117	175,08,20,272
Expenses [Abstract]		
Cost of materials consumed	67,82,98,788	55,78,14,586
Purchases of stock-in-trade	98,36,58,089	108,69,37,016
Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,57,34,947	-2,62,09,611
Employee benefit expense	1,28,67,817	88,44,480
Finance costs	5,97,30,039	5,16,80,771
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	35,77,904	38,21,022
Total depreciation, depletion and amortisation expense	35,77,904	38,21,022
CSR expenditure	0	0
Other expenses	4,70,37,186	5,74,68,468
Total expenses	180,09,04,770	174,03,56,732
Total profit before prior period items, exceptional items, extraordinary items and tax	-2,26,80,653	1,04,63,540
Total profit before extraordinary items and tax	-2,26,80,653	1,04,63,540
Total profit before tax	-2,26,80,653	1,04,63,540
Tax expense [Abstract]		
Current tax	0	36,86,780
Deferred tax	-7,933	7,062
Total tax expense	-7,933	36,93,842
Total profit (loss) for period from continuing operations	-2,26,72,720	67,69,698
Profit (loss) from discontinuing operations before tax	0	0
Tax expense of discontinuing operations	0	0
Total profit (loss) for period before minority interest	-2,26,72,720	67,69,698
Profit (loss) of minority interest	0	0
Total profit (loss) for period	-2,26,72,720	67,69,698
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 0	[INR/shares] 0.82
Diluted earnings per equity share	[INR/shares] 0	[INR/shares] 0.82

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2016 to 31/03/2017</b>
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	177,70,14,047	174,98,88,103
Total revenue from sale of products	177,70,14,047	174,98,88,103
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	11,38,412	9,32,169
Interest on other current investments	24,491	0
Total interest income on current investments	11,62,903	9,32,169
Total interest income	11,62,903	9,32,169
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Surplus on disposal, discard, demolition and destruction of depreciable tangible asset	47,167	0
Total other non-operating income	47,167	0
Total other income	12,10,070	9,32,169
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense short-term loans [Abstract]		
Interest expense short-term loans, banks	5,97,30,039	5,16,80,771
Total interest expense short-term loans	5,97,30,039	5,16,80,771
Total interest expense	5,97,30,039	5,16,80,771
Total finance costs	5,97,30,039	5,16,80,771
Employee benefit expense [Abstract]		
Salaries and wages	96,20,637	64,82,334
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	24,00,000	20,00,000
Total remuneration to directors	24,00,000	20,00,000
Total managerial remuneration	24,00,000	20,00,000
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	6,46,620	3,43,988
Total contribution to provident and other funds	6,46,620	3,43,988
Staff welfare expense	2,00,560	18,158
Total employee benefit expense	1,28,67,817	88,44,480
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	23,36,355	97,58,518
Power and fuel	1,39,71,206	1,53,38,126
Rent	0	0
Repairs to building	3,39,903	2,04,727
Repairs to machinery	8,35,574	1,26,999
Insurance	2,56,546	1,82,892
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Subscriptions membership fees	1,52,874	66,657
Telephone postage	15,606	34,919
Printing stationery	20,101	23,370
Information technology expenses	14,794	30,414
Travelling conveyance	3,04,556	0
Legal professional charges	8,23,200	1,19,381

Vehicle running expenses	175	410
Directors sitting fees	0	0
Registration filing fees	2,38,800	1,800
Advertising promotional expenses	18,000	0
Cost transportation [Abstract]		
Cost freight	72,516	8,26,307
Cost loading and unloading	31,720	31,815
Cost other transporting	0	8,29,043
Total cost transportation	1,04,236	16,87,165
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	1,98,38,758	2,62,27,499
Bad debts advances written off	0	0
Total write-off assets	1,98,38,758	2,62,27,499
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Contract cost [Abstract]		
Site labour supervision cost contracts	6,97,758	8,24,000
Total contract cost	6,97,758	8,24,000
Payments to auditor [Abstract]		
Payment for audit services	2,50,000	2,50,000
Total payments to auditor	2,50,000	2,50,000
Miscellaneous expenses	68,18,744	25,91,591
Total other expenses	4,70,37,186	5,74,68,468
Current tax [Abstract]		
Current tax pertaining to current year	0	36,86,780
Total current tax	0	36,86,780

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

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	1,57,34,947	-2,62,09,611
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	1,57,34,947	-2,62,09,611
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Domestic sale manufactured goods	177,70,14,047	174,98,88,103
Total domestic turnover goods, gross	177,70,14,047	174,98,88,103
Total revenue from sale of products	177,70,14,047	174,98,88,103
Total revenue from sale of services	0	0
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

### [300100] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of revenue explanatory [TextBlock]	Textual information (26) [See below]	Textual information (27) [See below]

## Textual information (26)

## Disclosure of revenue explanatory [Text Block]

## Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue from operation comprises of sales. Interest Income is recognized on the time proportion basis taking into account the amount outstanding and rate applicable.

## Textual information (27)

## Disclosure of revenue explanatory [Text Block]

## Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue from operation comprises of sales. Interest Income is recognized on the time proportion basis taking into account the amount outstanding and rate applicable.

**[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]	one 01/04/2017 to 31/03/2018	three 01/04/2017 to 31/03/2018	two 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	PREM CHAND SINGHAL	SHANKAR LAL SINGHAL	BIMLA DEVI
Director identification number of key managerial personnel or director	02086673	02106431	02086679
Date of birth of key managerial personnel or director	25/03/1941	26/12/1965	28/04/1936
Designation of key managerial personnel or director	Director	Director	Director
Qualification of key managerial personnel or director	Metric	Graduate	Metric
Shares held by key managerial personnel or director	[shares] 18,11,240	[shares] 18,03,790	[shares] 8,41,910
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Salary key managerial personnel or director	12,00,000	12,00,000	
Gross salary to key managerial personnel or director	12,00,000	12,00,000	0
Total key managerial personnel or director remuneration	12,00,000	12,00,000	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