

OTIS ELEVATOR CO (INDIA)LTD
Consolidated Financial Statements for period 01/04/2017 to 31/03/2018

[700300] Disclosure of general information about company

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Corporate identity number	U29150MH1953PLC009158	
Permanent account number of entity	AAACO0481E	
Address of registered office of company	9th Floor Magnus Towers, MindSpace, Link Road, Malad (West), Mumbai - 400064, Maharashtra	
Type of industry	Commercial and Industrial	
Date of start of reporting period	01/04/2017	01/04/2016
Date of end of reporting period	31/03/2018	31/03/2017
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	

[700400] Disclosures - Auditors report

Details regarding auditors [Table]

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

Auditors [Axis]	Auditors 1 [Member]
	01/04/2017 to 31/03/2018
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	BSR & CO LLP
Name of auditor signing report	KASAT VIKAS RADHEYSHYAM
Firms registration number of audit firm	101248W/W-100022
Membership number of auditor	105317
Address of auditors	Mumbai
Permanent account number of auditor or auditor's firm	AAAFB9852F
SRN of form ADT-1	G54326111
Date of signing audit report by auditors	16/08/2018
Date of signing of balance sheet by auditors	16/08/2018

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

	01/04/2017 to 31/03/2018
Disclosure in auditor's report explanatory [TextBlock]	Textual information (1) [See below]
Whether companies auditors report order is applicable on company	No
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (1)

Disclosure in auditor's report explanatory [Text Block]

Otis Elevator Company (India) Limited

Consolidated Financial statements

together with Independent

Auditors' Report

for the year ended 31 March 2018

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BSR&Co. LLP

Chartered Accountants

5th Floor, Lodha Excelus, Telephone +91 (22) 4345 5300

Apollo Mills Compound Fax +91 (22) 4345 5399

N. M. Joshi Marg, Mahalaxmi

Mumbai - 400 011

India

Independent Auditor's Report

To the Members of

Otis Elevator Company (India) Limited

Report on the Audit of Consolidated Ind AS Financial Statements

We have audited the accompanying consolidated Ind AS financial statements of Otis Elevator Company (India) limited (hereinafter referred to as "the Holding Company") and its subsidiary (Supriya Elevator Company(India)Limited) (the HoldingCompanyand its subsidiary together referred to as "the Group") and its associate (Trio Elevators Company (India) Limited), which comprise the Consolidated Balance Sheet as at 31 March 2018, the Consolidated Statement of Profit and Loss (including other comprehensive income), Consolidated Statement of Changes in Equity and the Consolidated Cash Flow Statement, for the year then ended, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated Ind AS financial statements").

Management's Responsibility for the Consolidated Ind AS Financial Statements

The Holding Company's Board of Directors is responsible for the preparation of these consolidated Ind AS financial statements in terms of the requirements of the Companies Act, 2013 (hereinafter referred to as "the Act") that give a true and fair view of the consolidated state of affairs, consolidated profit/ loss and other comprehensive income, consolidated statement of changes in equity and consolidated cash flows of the Group including its associate in accordance with the accounting principles generally accepted in India, including the

Indian Accounting Standards (Ind AS) specified under section 133 of the Act. The respective Board of Directors of the companies included in the Group and of its associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and its associate and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated Ind AS financial statements by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated Ind AS financial statements, the respective Board of Directors of the companies included in the Group and of its associate are responsible for assessing the ability of the Group and of its associate to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

BS R&Co (a partnership firm with Registered Office:

Registration No. BA61223) converted into 5th Floor, Lodha Excelus

BS R&Co. LLP (a Limited Liability Partnership Apollo Mills Compound

with LLP Registration No. AAB-8181) N.M.Joshi Marg, Mahalaxmi

with effect from October 14, 2013 Mumbai - 400 011, India

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Independent Auditor's Report (Continued)

Otis Elevator Company (India) Limited

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated Ind AS financial statements based on our audit. While conducting the audit, we have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143 (10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated Ind AS financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the consolidated Ind AS financial statements. The procedures selected depend on the auditor's judgment,

including the assessment of the risks of material misstatement of the consolidated Ind AS financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Holding Company's preparation of the consolidated Ind AS financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made, as well as evaluating the overall presentation of the consolidated Ind AS financial statements.

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

We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion on the consolidated Ind AS financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated Ind AS 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 consolidated state of affairs of the Group and its associate as at 31 March 2018, and their consolidated profit and other comprehensive income, consolidated statement of changes in equity and consolidated cash flows for the year ended on that date ~

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Independent Auditor's Report (Continued)

Otis Elevator Company (India) Limited

Other Matters

1. The comparative financial information of the Group and its associate for the year ended 31 March 2017 included in this consolidated Ind AS financial statements have been audited by the predecessor auditor who have expressed an unmodified opinion dated 17 August 2017.
2. The consolidated Ind AS financial statements also include the Group's share of net (loss) of Rs. 112 lakhs for the year ended 31 March, 2018, as considered in the consolidated Ind AS financial

statements, in respect of an associate, whose financial information have not been audited by us. These financial information are unaudited and have been furnished to us by the Management and our opinion on the consolidated Ind AS financial statements, in so far as it relates to the amounts and disclosures included in respect of this associate and our report in terms of sub-sections (3) of Section 143 of the Act in so far as it relates to the aforesaid associate, is based solely on such unaudited financial information. In our opinion and according to the information and explanations given to us by the Management, these financial information are not material to the Group.

Our opinion above on the consolidated Ind AS financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and financial information certified by the Management.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit and on the consideration of report of the other auditors on separate financial statements and the other financial information of associate, as noted in the 'other matter' paragraph, we report, to the extent applicable, that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated Ind AS financial statements;

b) In our opinion, proper books of account as required by law have been maintained by the holding Company and its subsidiary included in the Group, including relevant records relating to preparation of the aforesaid consolidated Ind AS financial statements have been kept so far as it appears from our examination of those books and records of the Holding Company and its subsidiary;

c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss (including other comprehensive income), the Consolidated Cash Flow Statement and Consolidated Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account maintained by the holding Company and its subsidiary included in the Group, including relevant records relating to preparation of the consolidated Ind AS financial statements;

d) In our opinion, the aforesaid consolidated-Ind AS financial statements comply with the Indian Accounting Standards specified under section 133 of the Act

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Independent Auditor's Report (Continued)

Otis Elevator Company (India) Limited

Report on Other Legal and Regulatory Requirements (Continued)

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

f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Holding Company and its subsidiary company, incorporated in India and the operating effectiveness of such controls, refer to our separate Report in "Annexure A"; and

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

i. The consolidated Ind AS financial statements disclose the impact of pending litigations on the consolidated financial position of the Group and its associate. Refer notes 20 and 46 to the consolidated Ind AS financial statements;

ii. Provision has been made in the consolidated Ind AS financial statements, as required under the applicable law or accounting standards, for material foreseeable losses, on long-term contracts. Refer note 25 to the consolidated Ind AS financial statements in respect of such items as it relates to the Group. The Group did not have any long term derivative contracts as at 31 March 2018;

iii. There are no amounts which are required to be transferred to the Investor Education and Protection Fund by the Group during the year ended 31 March 2018; and

iv. The disclosures in the consolidated Ind AS financial statements regarding holdings as well as dealings in specified bank notes during the period from 8 November 2016 to 30 December 2016 have not been made since they do not pertain to the financial year ended 31 March 2018.

However amounts as appearing in the audited consolidated Ind AS financial statements for the year ended 31 March 2017 have been disclosed.

For B S R & Co. LLP

Chartered Accountants

Firm's Registration No : 1(M⁴W/W-100022

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Mumbai Partner

16 August 2018 Membership No: 105317

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Otis Elevator Company (India) Limited

Annexure A to the Independent Auditors' Report - 31 March 2018

(Referred to in our report of even date)

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

In conjunction with our audit of the consolidated Ind AS financial statements of the Company as of and for the year ended 31 March 2018, we have audited the internal financial controls reference to financial statements of Otis Elevator Company (India) Limited ("the Holding Company") and its subsidiary (the Holding company and its subsidiary together referred to as "the Group"), which are companies incorporated in India, as of that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

Our responsibility is to express an opinion on the internal financial controls with reference to financial statements of the Holding Company and its subsidiary company which are companies incorporated in India 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 Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, assessing the risk that a material weakness exists and testing and evaluating the design and operating effectiveness of internal control based on the

assessed risk. 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system with reference to financial statements of the Holding Company and its subsidiary company which are companies incorporated in India

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Otis Elevator Company (India) Limited

Annexure A to the Independent Auditors' Report - 31 March 2018 (Continued)

Meaning of Internal Financial Controls with reference to financial statements

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

Inherent Limitations of Internal Financial Controls with reference to financial statements

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

Opinion

In our opinion, the Holding company and its subsidiary, which are companies incorporated in India, have, in all material respects, an adequate internal financial controls system with reference to financial statements and

such internal financial controls over financial reporting were operating effectively asat 31 March 2018, based on the internal control with reference to financial statements criteria established by the Holding company and its subsidiary, which are companies incorporated in India 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 B S R & Co. LLP

Chartered Accountants

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

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Mumbai Partner

16 August 2018 Membership No: 105317

[110000] Balance sheet

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

	31/03/2018	31/03/2017	31/03/2016
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	5,913	6,333	7,154
Capital work-in-progress	1,189	26	
Investment property	0	0	
Goodwill	0	0	
Other intangible assets	1	1	2
Investments accounted for using equity method	329	440	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Trade receivables, non-current	214	47	
Loans, non-current	10	60,458	
Other non-current financial assets	791	903	
Total non-current financial assets	1,015	61,408	
Deferred tax assets (net)	11,337	12,416	
Other non-current assets	(A) 13,762	(B) 12,067	
Total non-current assets	33,546	92,691	
Current assets [Abstract]			
Inventories	13,154	10,519	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	29,825	32,793	
Cash and cash equivalents	72,052	51,796	
Bank balance other than cash and cash equivalents	199	90	
Loans, current	24,189	12,639	
Other current financial assets	(C) 6,491	(D) 4,661	
Total current financial assets	1,32,756	1,01,979	
Current tax assets	0	766	
Other current assets	5,723	1,499	
Total current assets	1,51,633	1,14,763	
Total assets	1,85,179	2,07,454	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	1,181	1,181	
Other equity	60,761	93,394	
Total equity attributable to owners of parent	61,942	94,575	
Non controlling interest	0	0	
Total equity	61,942	94,575	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Trade payables, non-current	0	0	
Other non-current financial liabilities	0	0	
Total non-current financial liabilities	0	0	
Provisions, non-current	13,986	15,614	
Other non-current liabilities	(E) 1,183	(F) 1,067	
Total non-current liabilities	15,169	16,681	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	116	100	
Trade payables, current	31,433	20,797	

Other current financial liabilities	(G) 339	491	
Total current financial liabilities	31,888	21,388	
Other current liabilities	(H) 64,473	(I) 57,805	
Provisions, current	9,493	17,005	
Current tax liabilities	2,214	0	
Total current liabilities	1,08,068	96,198	
Total liabilities	1,23,237	1,12,879	
Total equity and liabilities	1,85,179	2,07,454	

Footnotes

- (A) This includes non current tax asset of Rs.7029 lakhs and other non current asset of Rs.6733 lakhs.
 (B) This includes non current tax assets of Rs.5870 laks and non current asset of Rs.6197 lakhs.
 (C) This balance includes contract work in progress Rs. 4336 lakhs and other financial assets Rs. 2155 lakhs
 (D) This includes capital work in progress Rs. 932 lakhs and other financial assets Rs 3729 lakhs.
 (E) This includes employee benefit obligation of Rs.49 lakhs and other non current liabilities of Rs. 1134 lakhs.
 (F) This includes employee benefit obligation of Rs. 40 lakhs and other non current liabilities of Rs. 1027 lakhs.
 (G)
 (H) This includes Employee benefit obligation of Rs.3362 lakhs and other current liabilities of Rs.61111 lakhs
 (I) This includes Employee benefit obligation of Rs.3090 lakhs and other current liabilities of Rs.54715 lakhs

[210000] Statement of profit and loss

Earnings per share [Table]

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [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
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] 149.9	[INR/shares] 118.64	[INR/shares] 149.9	[INR/shares] 118.64
Total basic earnings (loss) per share	[INR/shares] 149.9	[INR/shares] 118.64	[INR/shares] 149.9	[INR/shares] 118.64
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 149.9	[INR/shares] 118.64	[INR/shares] 149.9	[INR/shares] 118.64
Total diluted earnings (loss) per share	[INR/shares] 149.9	[INR/shares] 118.64	[INR/shares] 149.9	[INR/shares] 118.64

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	1,43,116	1,28,505
Other income	10,926	11,190
Total income	1,54,042	1,39,695
Expenses [Abstract]		
Cost of materials consumed	60,295	58,465
Changes in inventories of finished goods, work-in-progress and stock-in-trade	11	-126
Employee benefit expense	30,562	27,532
Finance costs	(A) 137	72
Depreciation, depletion and amortisation expense	974	1,280
Expenditure on production, transportation and other expenditure pertaining to exploration and production activities	0	0
Other expenses	(B) 33,546	(C) 30,935
Total expenses	1,25,525	1,18,158
Profit before exceptional items and tax	28,517	21,537
Exceptional items before tax	-112	142
Total profit before tax	28,405	21,679
Tax expense [Abstract]		
Current tax	9,810	8,771
Deferred tax	894	-1,101
Total tax expense	10,704	7,670
Total profit (loss) for period from continuing operations	17,701	14,009
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
Total profit (loss) for period	17,701	14,009
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	524	196
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss	-185	-66
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax	1	-1
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	340	129
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	340	129
Total comprehensive income	18,041	14,138
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	340	129
Total comprehensive income	18,041	14,138
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 149.9	[INR/shares] 118.64
Total basic earnings (loss) per share	[INR/shares] 149.9	[INR/shares] 118.64

Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 149.9	[INR/shares] 118.64
Total diluted earnings (loss) per share	[INR/shares] 149.9	[INR/shares] 118.64

Footnotes

- (A) (D) interest expenses
- (B) (G) includes Other Expenses and Excise duty
- (C) This includes excise duty

[210000a] Statement of profit and loss

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

..(1)

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

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss Net Of Tax Others 1 [Member]		Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss Net Of Tax Others 2 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]				
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]				
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	Other Comprehensive Income	Other Comprehensive Income	Income Tax	Income Tax
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	340	129	185	-66

[400200] Statement of changes in equity

Statement of changes in equity [Table]

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	17,701	14,009		17,701
Changes in comprehensive income components	340	127		340
Total comprehensive income	18,041	14,136		18,041
Other changes in equity [Abstract]				
Other additions to reserves				491
Deductions to reserves [Abstract]				
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Total interim dividend appropriation	0	0		
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	42,510	11,218		42,510
Total final dividend appropriation	42,510	11,218		42,510
Total dividend appropriation	42,510	11,218		42,510
Equity dividend tax appropriation	8,654	2,284		8,654
Other appropriations	0	151		
Total appropriations for dividend, dividend tax and retained earnings	51,164	13,653		51,164
Other changes in equity, others	491	389		
Total other changes in equity	-50,673	-13,264		-50,673
Total increase (decrease) in equity	-32,632	872		-32,632
Other equity at end of period	60,760	93,392	92,520	60,760

Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	14,051		17,701	14,051
Changes in comprehensive income components	126		340	126
Total comprehensive income	14,177		18,041	14,177
Other changes in equity [Abstract]				
Other additions to reserves	389			
Deductions to reserves [Abstract]				
Other deductions to reserves	207		0	207
Total deductions to reserves	207		0	207
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	11,218		51,164	11,218
Total final dividend appropriation	11,218		51,164	11,218
Total dividend appropriation	11,218		51,164	11,218
Equity dividend tax appropriation	2,284		8,654	2,284
Total appropriations for dividend, dividend tax and retained earnings	13,502		59,818	13,502
Total other changes in equity	-13,320		-59,818	-13,709
Total increase (decrease) in equity	857		-41,777	468
Other equity at end of period	93,392	92,535	50,890	92,667

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Capital redemption reserves [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Other deductions to reserves		0	0	
Total deductions to reserves		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	92,199	73	73	73

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	General reserve [Member]			Retained earnings [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
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		17,701
Changes in comprehensive income components				340
Total comprehensive income	0	0		18,041
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Final dividend appropriation [Abstract]				
Final equity dividend appropriation				42,510
Total final dividend appropriation				42,510
Total dividend appropriation				42,510
Equity dividend tax appropriation				8,654
Total appropriations for dividend, dividend tax and retained earnings				51,164
Total other changes in equity	0	0		-51,164
Total increase (decrease) in equity	0	0		-33,123
Other equity at end of period	1,759	1,759	1,759	57,712

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Retained earnings [Member]		Other retained earning [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
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	14,051		17,701	14,051
Changes in comprehensive income components	126		340	126
Total comprehensive income	14,177		18,041	14,177
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Other deductions to reserves	207		0	207
Total deductions to reserves	207		0	207
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	11,218		42,510	11,218
Total final dividend appropriation	11,218		42,510	11,218
Total dividend appropriation	11,218		42,510	11,218
Equity dividend tax appropriation	2,284		8,654	2,284
Total appropriations for dividend, dividend tax and retained earnings	13,502		51,164	13,502
Total other changes in equity	-13,709		-51,164	-13,709
Total increase (decrease) in equity	468		-33,123	468
Other equity at end of period	90,835	90,367	57,712	90,835

Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Other retained earning [Member]	Other equity other [Member]		
		01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		491	389	
Deductions to reserves [Abstract]				
Other deductions to reserves		0	0	
Total deductions to reserves		0	0	
Total other changes in equity		491	389	
Total increase (decrease) in equity		491	389	
Other equity at end of period	90,367	1,216	725	336
Description of nature of other equity, others		other equity other	other equity other	

Statement of changes in equity [Table]

..(7)

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

Components of equity [Axis]	Other equity other 1 [Member]			Non-controlling interests [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
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Total comprehensive income	0	0		0
Other changes in equity [Abstract]				
Other additions to reserves	491	389		
Deductions to reserves [Abstract]				
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Total other changes in equity	491	389		0
Total increase (decrease) in equity	491	389		0
Other equity at end of period	1,216	725	336	0
Description of nature of other equity, others	other equity other	other equity other		

Statement of changes in equity [Table]

..(8)

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

Components of equity [Axis]	Non-controlling interests [Member]	
	01/04/2016 to 31/03/2017	31/03/2016
Other equity [Abstract]		
Statement of changes in equity [Line items]		
Equity [Abstract]		
Changes in equity [Abstract]		
Comprehensive income [Abstract]		
Profit (loss) for period	-42	
Changes in comprehensive income components	1	
Total comprehensive income	-41	
Other changes in equity [Abstract]		
Other additions to reserves	56	
Deductions to reserves [Abstract]		
Other deductions to reserves	0	
Total deductions to reserves	0	
Total other changes in equity	56	
Total increase (decrease) in equity	15	
Other equity at end of period	0	-15

[320000] Cash flow statement, indirect

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	28,405	21,679	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	(A) 124	(B) -47	
Adjustments for decrease (increase) in inventories	-2,636	-2,161	
Adjustments for decrease (increase) in trade receivables, current	296	-1,264	
Adjustments for decrease (increase) in trade receivables, non-current	-167	-27	
Adjustments for decrease (increase) in other current assets	-4,225	27	
Adjustments for decrease (increase) in other non-current assets	-546	516	
Adjustments for other financial assets, non-current	113	-148	
Adjustments for other financial assets, current	1,728	331	
Adjustments for other bank balances	-110	-44	
Adjustments for increase (decrease) in trade payables, current	9,876	3,653	
Adjustments for increase (decrease) in other current liabilities	(C) 284	(D) 8,560	
Adjustments for increase (decrease) in other non-current liabilities	(E) -1,511	(F) -3,015	
Adjustments for depreciation and amortisation expense	974	1,280	
Adjustments for provisions, current	(G) 1,807	(H) 599	
Adjustments for provisions, non-current	(I) -601	(J) -443	
Adjustments for other financial liabilities, current	-221	161	
Adjustments for unrealised foreign exchange losses gains	752	90	
Adjustments for interest income	8,947	9,794	
Adjustments for share-based payments	491	389	
Other adjustments to reconcile profit (loss)	(K) -2,351	(L) 606	
Total adjustments for reconcile profit (loss)	-4,870	-731	
Net cash flows from (used in) operations	23,535	20,948	
Interest paid	(M) 0	(N) 0	
Income taxes paid (refund)	7,887	11,785	
Net cash flows from (used in) operating activities	15,648	9,163	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	10	94	
Purchase of property, plant and equipment	1,841	418	
Cash receipts from repayment of advances and loans made to other parties	48,898	-58,803	
Interest received	8,577	8,324	
Net cash flows from (used in) investing activities	55,644	-50,803	
Cash flows from used in financing activities [Abstract]			
Dividends paid	51,036	13,485	
Interest paid	0	13	
Income taxes paid (refund)	0	0	
Other inflows (outflows) of cash	(O) 0	(P) -150	
Net cash flows from (used in) financing activities	-51,036	-13,648	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	20,256	-55,288	
Net increase (decrease) in cash and cash equivalents	20,256	-55,288	
Cash and cash equivalents cash flow statement at end of period	72,052	51,796	1,07,084

Footnotes

- (A) This includes interest on delayed payment of tax of Rs. 61 lakhs , other interest of Rs.10 lakhs and interest on delayed payment of deposits /retention money/ employee loans of Rs.53 lakhs.
- (B) This includes other interest of Rs.9 lakhs. and unwinding of interest on deposits/retention money/ employee loan of Rs.(103) lakhs and interest expense on delayed payment of tax of Rs. 47 lakhs
- (C) This includes short term provisions of Rs.(6908) lakhs and employee benefit obligation of Rs.795 lakhs and inc in other current liabilities of Rs.6397
- (D) This includes short term provisions of Rs. 4828 lakhs and Employee benefit obligation of Rs 80 lakhs and other current liabilities of Rs.3652 lakhs
- (E) tis includes Dec/ Inc in long term provisions of Rs.(1627) lakhs and Employee benefit obligation of Rs.9 lakhs. and other non current liabilities of Rs.107 9
- (F) This includes long term provisions of Rs.(3023) and Employee benefit obligation of Rs.(49) lakhs and other non current liabilities of Rs.57 lakhs.
- (G) This includes provision for trade receivables and other financial assets of Rs.1800 lakhs and provision for non financial asset of Rs.7 lakhs.
- (H) This includes provision for trade receivables and other financial asset of Rs.488 lakhs and provision of non financial assets of Rs.111 lakhs
- (I) This includes provision for product upgradation of Rs.131 lakhs and provision for contingency of Rs.732 lakhs
- (J) This includes provision for Product upgradation of Rs.444 lakhs , provision for contingency of Rs (898) lakhs and provision for loss of contracts Of Rs.11 lakhs
- (K) This includes Profit/loss on disposal of PPE of Rs.72 lakhs. and net profit from investments of Rs.112 lakhs and written off of trade receivables and other financial assets of Rs.869 lakhs and inc /desc in capital work in progress of Rs.(3404)
- (L) This includes profit/loss on disposal of PPE of Rs.50 lakhs and share of net profit from investment of Rs.(142) lakhs and written off of trade receivable of Rs. 448 lakhs ans inc/ desc in capital work in progress of Rs.350 lakhs
- (M) This includes interest on delayed payment of tax of Rs.61 lakhs
- (N) This includes other interest of Rs.9 lakhs
- (O) This includes DDT of Rs.8654 lakhs.
- (P) This includes DDT of Rs.2284 lakhs. and transactions with non controlling interest of Rs.150 lakhs.

[610100] Notes - List of accounting policies

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

	01/04/2017 to 31/03/2018
Disclosure of significant accounting policies [TextBlock]	Textual information (2) [See below]

Textual information (2)

Disclosure of significant accounting policies [Text Block]

Otis Elevator
Company
(India)
Limited
Notes forming
part of the
Consolidated
Ind AS
Financial
Statements as
of and for the
year ended
March 31,
2018

(All amounts
are in Rupees
in Lakhs,
except
otherwise as
stated)

1 Background of the Company

The Otis Elevator Company (India) Limited ('the Company') having its registered office at Magnus Towers, 9th Floor, Mindspace, Link Road, Malad West, Mumbai – 400 064 was incorporated on 30th October, 1953 vide certificate of incorporation number U29150MH1953PLC009158 issued by the Registrar of Companies, Mumbai, Maharashtra. The group is engaged inter-alia in the business of manufacture, erection, installation and maintenance of elevators, escalators and travelators. The financial statements are for the group consisting of Otis Elevator Company (India) Limited and its subsidiary.

2 Basis of Preparation and Principles of Consolidation :

(A) Basis of Preparation

(a) Statement of compliance

The consolidated financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act.

(b) Historical cost convention

These consolidated Ind AS financial statements have been prepared on the historical cost basis except for the following:

- (i) Certain financial assets and liabilities (including derivative instruments) measured at fair value
- (ii) Defined benefit plans - plan assets measured at fair value and
- (iii) Share based payments

(c) Use of estimates and judgments

The preparation of the consolidated Ind AS financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

This Note provides an overview of the areas that involved higher degree of judgment or complexity, and of items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgments is included in relevant

Notes together with information about the basis of calculation for each affected line item in the consolidated Ind AS financial statements.

The areas involving critical estimates or judgments are:

- (i) Estimation of defined benefit obligations ((Refer Notes 33, 21(a) and 21(b))
- (ii) Estimation of current tax expense and receivables/payables (Refer Notes 9 (a), 9(b), 27 and 43)
- (iv) Impairment of trade and other receivables (Refer Note 6(a), 7,10, 16 and 17)
- (v) Recognition and measurement of provisions and contingencies (Refer Notes 20 and 26)

(d) Current vs non-current classification

Operating cycle

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

(B) Principles of Consolidation and equity accounting :

(a) Subsidiary

Subsidiaries are all entities (including structured entities) over which the group has control. The group controls an entity when the group is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the relevant activities of the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the group. They are deconsolidated from the date that control ceases.

The acquisition method of accounting is used to account for business combinations by the group.

The group combines the financial statements of the parent and its subsidiaries line by line adding together like items of assets, liabilities, equity, income and expenses. Intercompany transactions, balances and unrealised gains on transactions between group companies are eliminated. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the transferred asset. Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the group.

Non-controlling interests in the results and equity of subsidiaries are shown separately in the consolidated statement of profit and loss, consolidated statement of changes in equity and balance sheet respectively.

(b) Associate

Associates are all entities over which the group has significant influence but not control or joint control. This is generally the case where the group holds between 20% and 50% of the voting rights. Investments in associate are accounted for using the equity method of accounting (see (c) below), after initially being recognised at cost.

(c) Equity Method

Under the equity method of accounting, the investments are initially recognised at cost and adjusted thereafter to recognise the group's share of the post-acquisition profits or losses of the investee in profit and loss, and the group's share of other comprehensive income of the investee in other comprehensive income. Dividends received or receivable from associates and joint ventures are recognised as a reduction in the carrying amount of the investment.

When the group's share of losses in an equity-accounted investment equals or exceeds its interest in the entity, including any other unsecured long-term receivables, the group does not recognise further losses, unless it has incurred obligations or made payments on behalf of the other entity.

Unrealised gains on transactions between the group and its associates and joint ventures are eliminated to the extent of the group's interest in these entities. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting policies of equity accounted investees have been changed where necessary to ensure consistency with the policies adopted by the group.

The carrying amount of equity accounted investments are tested for impairment in accordance with the policy described in Note 3(h) below.

(d) Change in ownership interests

The group treats transactions with non-controlling interests that do not result in a loss of control as transactions with equity owners of the group. A change in ownership interest results in an adjustment between the carrying amounts of the controlling and non-controlling interests to reflect their relative interests in the subsidiary. Any difference between the amount of the adjustment to non-controlling interests and any consideration paid or received is recognised within equity.

When the group ceases to consolidate or equity account for an investment because of a loss of control, or significant influence, any retained interest in the entity is remeasured to its fair value with the change in carrying amount recognised in profit or loss. This fair value becomes the initial carrying amount for the purposes of subsequently accounting for the retained interest as an associate, joint venture or financial asset. In addition, any amounts

previously recognised in other comprehensive income in respect of that entity are accounted for as if the group had directly disposed of the related assets or liabilities. This may mean that amounts previously recognised in other comprehensive income are reclassified to profit or loss.

If the ownership interest in an associate is reduced but joint control or significant influence is retained, only a proportionate share of the amounts previously recognised in other comprehensive income are reclassified to profit or loss where appropriate.

3 Significant accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements unless otherwise indicated.

(a) Foreign currency translations

(i) Functional and presentation currency

Items included in the consolidated Ind AS financial statements of the group are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The consolidated Ind AS financial statements are presented in Indian rupee (Rs.), which is group's functional and presentation currency.

(ii) Transactions and balances

Transactions in foreign currencies are translated to the functional currency of the group at exchange rates at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies at the reporting date are translated to the functional currency at the exchange rate prevailing on that date. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rate are generally recognised in statement of profit or loss.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item.

(b) Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

(i) Financial assets

A financial asset is (i) Cash; (ii) a contractual right to receive cash or another financial asset; to exchange financial assets or financial liabilities under potentially favorable conditions; (iii) or a contract that will or may be settled in the entity's own equity instruments and a non-derivative for which the entity is or may be obliged to receive a variable number of the entity's own equity instruments; or a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments.

Recognition, measurement and classification

A financial asset is recognised in the consolidated Ind As balance sheet only when the group becomes party to the contractual provisions to the instrument. All financial assets are measured initially at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition or issue of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed to statement of profit or loss.

The group classifies its financial assets into a) financial assets measured at amortised cost, and b) financial assets measured at fair value (either through other comprehensive income or through profit or loss). Management determines the classification of its financial assets at the time of initial recognition or, where applicable, at the time of reclassification. The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

(1) Financial assets measured at amortised cost

Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. A gain or loss on a financial asset that is subsequently measured at amortised cost and is not part of a hedging relationship is recognised in statement of profit or loss when the asset is derecognised or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

A financial asset is classified at amortised costs if it is held within a business model whose objective is to a) hold financial asset in order to collect contractual cash flows and b) the contractual terms of the financial asset give rise on specific dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using effective interest rate method (EIR). Amortised cost is arrived at after taking into consideration any discount or fees or costs that are an integral part of the EIR. The amortisation of such interests forms part of finance income in the statement of profit and loss. Any impairment loss arising from these assets are recognised in the Statement of Profit and Loss.

(2) Financial assets measured at fair value through other comprehensive income (FVTOCI)

A financial asset is classified at fair value through other comprehensive income if it is held within a business model whose objective is to a) hold financial asset in order to collect contractual cash flows and for selling the financial assets and b) the contractual terms of the financial asset give rise on specific dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Movements in the carrying amount are taken through Other Comprehensive Income (OCI), except for the recognition of impairment of gains or losses, interest revenue and foreign exchange gains and losses which are recognised in statement of profit or loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to profit or loss. Interest income from these financial assets is included in other income using the effective interest rate method.

(3) Financial assets measured at fair value through profit and loss (FVTPL)

Any asset which do not meet the criteria for classification as at amortised cost or as FVTOCI, is classified as FVTPL. Financial assets at fair value through profit or loss are measured at fair value, and changes therein are recognised in the Statement of Profit and Loss.

(ii) Financial liabilities

A financial liability is (i) a contractual obligation to deliver cash or another financial asset to another entity; or to exchange financial instruments under potentially unfavourable conditions; (ii) or a contract that will or may be settled in the entity's own equity instruments and is a non-derivative for which the entity is or may be obliged to deliver a variable number of its own equity instruments; or a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments.

Recognition, measurement and classification

A financial liability is recognised in the balance sheet only when the group becomes party to the contractual provisions to the instrument.

Financial liabilities are classified as either held at a) fair value through profit or loss, or b) at amortised cost. Management determines the classification of its financial liabilities at the time of initial recognition or, where applicable, at the time of reclassification.

After initial measurement, such financial liabilities are subsequently measured at amortised cost using the EIR method. Financial liabilities carried at fair value through profit or loss are measured at fair value with all changes in fair value recognised in the Statement of Profit and Loss.

(iii) De-recognition

The group derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards of ownership is transferred. A financial liability is de-recognised when the obligation specified in the contract is discharged, cancelled or expires.

(iv) Impairment of financial assets

In accordance with Ind AS 109, the group applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the financial assets.

The group follows 'simplified approach' permitted by Ind AS 109, Financial instruments, for recognition of impairment loss allowance on Trade Receivables which requires expected lifetime losses to be recognised from initial recognition of the receivables.

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

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

ECL impairment loss allowance/ reversal is recognized during the period as expense/ income in the Statement of Profit and Loss. In case of financial assets measured as at amortised cost, ECL is presented as an allowance. Until the asset meets write-off criteria, the group does not reduce impairment allowance from the gross carrying amount but is disclosed as net carrying amount.

(v) Derivatives

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at fair value through Profit or Loss.

- (vi) **Offsetting financial instruments**
 Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the group or the counterparty.
- (c) **Inventories**
 Inventories are valued at the lower of cost and net realisable value.
 Cost of components for service and repair inventories are computed on weighted average cost basis. Cost for components of elevators includes materials, labour and manufacturing overheads and other costs incurred in bringing the inventories to their present location, and is determined using standard cost method that approximates actual cost.
- (d) **Revenue recognition**
 Revenue is measured at the fair value of the consideration received or receivable. Amount disclosed as revenue are inclusive of excise duty (up to the applicable date), and net of sales taxes (up to the applicable date), Goods and Services Tax (GST) and taxes collected on behalf of the third parties. Revenue is recognised to the extent it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.
 Revenue from construction and repair contracts is recognised on Percentage of Completion Method with reference to the stage of completion of the contract activity at the end of the reporting period. The stage of completion of a contract is determined as the proportion that contract costs incurred for work performed up to the year end bear to the estimated total contract costs. However, provisions are made for the entire loss on a contract irrespective of the amount of work done.
 When two or more revenue generating activities or deliverables are provided under a single arrangement, each deliverable is considered to be a separate unit of account and accounted for separately. The allocation of consideration from a revenue arrangement to its separate units of account is based on the relative fair value of each unit. If the fair value of the delivered item is not reliably measurable, then revenue is allocated based on the difference between the total arrangement consideration and the fair value of the undelivered item. Under contracts for supplies and installation, the group provides free service / maintenance to its customers. The consideration received is allocated between the equipment sale and service relative to the fair value of free service offered. The fair value of the free service is deferred and recognised as revenue on pro-rata basis over the contract period.
 Revenue from Maintenance contracts is recognised on pro-rata basis over the contract period.
 Revenue from the sale of raw materials and components, and sale of scrap are recognised when the significant risks and rewards of ownership of the goods have passed to the customer.
 Price Adjustment Claims, if any, are recognised as income after considering reasonable certainty of collection.
- (e) **Other income**
 Interest income from financial asset is recognised using the effective interest rate method. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of a financial asset. When calculating the effective interest rate, the group estimates the expected cash flows by considering all the contractual terms of the financial asset (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses.
 Dividends are recognised in profit or loss only when the right to receive payment is established, it is probable that the economic benefits associated with the dividend will flow to the group, and the amount of the dividend can be measured reliably.
 Recoveries from Group Companies include recoveries towards common facilities/ resources and other support provided to such parties which is recognised as per terms of agreement.
- (f) **Property, plant and equipment**
Recognition and measurement
 Freehold land is stated at cost. All other items of property, plant and equipment are measured at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the asset. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the group and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. The costs of the day-to-day servicing of property, plant and equipment are recognised in profit or loss as incurred.
Depreciation methods, estimated useful lives and residual value
 Depreciation on tangible assets is provided on written down value method at the rates and in the manner prescribed under Schedule II of the Companies Act, 2013. Depreciation is provided on pro-rata basis with reference to the month of addition/installation/ disposal of assets, except in case of assets costing Rs. 5,000 or less, which are depreciated fully in the year of acquisition. The Group has expensed all tangible assets equal to or below Rs. 150,000 post April 1, 2017 in the Statement of Profit and Loss account. The Group has estimated the useful lives of assets equivalent to the useful lives prescribed in Schedule II to the Companies Act, 2013 as below:

Particulars	lives
Buildings	30 years
Plant & equipment	15 years
Furniture & fixtures	10 years
Electrical installations	10 years
Computers	3 years
Vehicles	8 - 10 years
Office equipments	5 years

The residual values are not more than 5% of the original cost of the asset. Depreciation methods, residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is higher than its estimated recoverable amount.

Gains or losses arising from the retirement or disposal of a tangible asset are determined as the difference between the net disposal proceeds and the carrying amount of the asset and recognised as income or expense in the Statement of Profit and Loss.

Leaseholds improvements are amortised over the lease period on Straight line basis.

Transition to Ind AS

On transition to Ind AS, the group has elected to continue with the carrying value of all of its property, plant and equipment recognised as at April 1, 2015 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.

(g) Intangible assets

Intangible assets that are acquired by the group and have finite useful lives are measured at cost less accumulated amortisation and accumulated impairment losses.

Softwares purchased are amortised over a period of 3 to 5 years on straight line basis.

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Gains or losses arising from the retirement or disposal of an intangible asset are determined as the difference between the net disposal proceeds and the carrying amount of the asset and recognised as income or expense in the Statement of Profit and Loss.

Research and Development:

Revenue expenditure pertaining to research is charged to the Statement of Profit and Loss. Development costs of products are also charged to the Statement of Profit and Loss unless a product's technical feasibility and other criteria set out in Ind AS 38 – 'Intangible assets' have been established, in which case such expenditure is capitalised.

Transition to Ind AS

On transition to Ind AS, the group has elected to continue with the carrying value of all of intangible assets recognised as at April 1, 2015 measured as per the previous GAAP and use that carrying value as the deemed cost of intangible assets.

(h) Impairment of non-financial assets :

Non-Financial assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units).

(i) Leases

Operating lease

As a Lessee, lease in which significant portion of risks and rewards of ownership are not transferred to the group are classified as operating lease.

Payments made under operating leases are charged to Statement of Profit and Loss on a straight-line basis over the lease term unless the payments are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases.

(j) Employee benefits

i) Short term obligation

Short-term employee benefits are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the group has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably. Termination benefits are recognised as an expense as and when incurred.

ii) Other long-term employee benefit obligations

Compensated Absences

The liabilities for earned leave and sick leave are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The benefits are discounted using the market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. Remeasurements as a result of experience adjustments and changes in actuarial assumptions are recognised in statement of profit or loss.

The obligations are presented as current liabilities in the balance sheet if the entity does not have an unconditional right to defersettlement for at least twelve months after the reporting period, regardless of when the actual settlement is expected to occur.

iii) Post employment obligations

a) Defined contribution plans

A defined contribution plan is a post-employment plan under which an entity pays fixed contributions and will have no legal or constructive obligation to pay further amounts.

The group contributes to Superannuation Fund, Employee's State Insurance Fund and Employees Deposit Linked Insurance scheme, and has no further obligation beyond making its contribution. The group's contributions to the above funds are charged to the Statement of Profit and Loss.

b) Defined benefit plans

Provident Fund

Contributions to Provident Fund and Employee's Pension Scheme 1995 are made to Trust administered by the group. The group's liability is actuarially determined (using the Project Unit Credit method) at the end of the year and any shortfall in the fund size maintained by the Trust set up by the group, is additionally provided for.

Gratuity

The group provide for gratuity, a defined benefit plan (the "Gratuity Plan") covering eligible employees in accordance with the Payment of Gratuity Act, 1972. The Gratuity Plan provides a lump sum payment of vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employees' salary and the tenure of employment. The group's liability is actuarially determined (using the Projected Unit Credit method) at the end of each year.

The liability or asset recognised in the balance sheet in respect of defined benefit gratuity plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by actuary using the projected unit credit method.

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance sheet.

Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised immediately in statement of profit or loss as past service cost.

iv) Termination Benefits

Termination benefits in the nature of voluntary separation plan are recognised in the Statement of Profit and Loss as and when incurred.

v) Share based payments

Share based compensation benefits are provided to employees by the Ultimate Parent group without any cross

charge.

The fair value of options granted is recognised as an employee benefit expenses with a corresponding increase in equity as contribution from the parent.

The total expense is recognised over the vesting period, which is the period over which all of the specified vesting conditions are to be satisfied. At the end of each period, the group revises its estimates of the number of options that are expected to vest based on the non-market vesting and service conditions. It recognises the impact of revision to original estimates, if any, in the profit or loss, with a corresponding adjustment to equity.

(k) Income tax

Income tax expense comprises current and deferred tax. It is recognised in statement of profit or loss except to the extent that it relates items recognised directly in equity or in other comprehensive income.

Current tax

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses, if any.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period in the country where the group operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Deferred tax

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated Ind AS financial statements. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

The carrying amount of deferred tax assets are reviewed at the end of each reporting period and are recognised only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

Deferred tax liabilities are not recognised for temporary differences between the carrying amount and tax bases of investments in subsidiaries, branches and associates and interest in joint arrangements where the group is able to control the timing of the reversal of the temporary differences and it is probable that the differences will not reverse in the foreseeable future.

Deferred tax assets are not recognised for temporary differences between the carrying amount and tax bases of investments in subsidiaries, branches and associates and interest in joint arrangements where it is not probable that the differences will reverse in the foreseeable future and taxable profit will not be available against which the temporary difference can be utilised.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority.

Current and deferred tax is recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively.

(l) Provisions and contingent liabilities

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

Provisions are measured at the present value, wherever group can estimate the time of settlement, of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The increase in the provisions due to passage of time is recognised as interest expense.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the group or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount can not be made.

Where the likelihood of outflow of resources is remote, no provision or disclosure as specified in Ind AS -37 - "Provision, contingent liabilities and contingent assets" is made.

(m) Segment reporting

The Chief Operational Decision Maker (CODM) monitors the operating results of its business segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance

is evaluated based on profit or loss and is measured consistently with profit or loss in the financial statements. Operating segments are reported in a manner consistent with the internal reporting provided to the CODM.

(n) Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

(o) Cash and cash equivalents

For the purpose of presentation in the Statement of Cash flows, Cash and cash equivalent comprise of cash/ cheques on hand and at banks including short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value, and bank overdrafts.

(p) Dividends

Provision is made for the amount of any dividend declared, being appropriately authorised and no longer at the discretion of the entity, on or before the end of the reporting period but not distributed at the end of the reporting period.

(q) Measurement of fair value

The Company measures certain financial instruments, such as derivatives, at fair value at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

A. In the principal market for the asset or liability, or

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

The principal or the most advantageous market must be accessible by the Company. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

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

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

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

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

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

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

(r) Rounding of amounts

All amounts disclosed in the consolidated Ind AS financial statements and Notes have been rounded off to the nearest Rupees in lakhs as per the requirement of Schedule III, unless otherwise stated.

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

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (3) [See below]	Textual information (4) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (5) [See below]	

Textual information (3)

Statement of Ind AS compliance [Text Block]

(a) Statement of compliance

The consolidated financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act.

Textual information (4)

Statement of Ind AS compliance [Text Block]

(a) Statement of compliance

The consolidated financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act.

Textual information (5)

Disclosure of significant accounting policies [Text Block]

Otis Elevator
Company
(India)
Limited
Notes forming
part of the
Consolidated
Ind AS
Financial
Statements as
of and for the
year ended
March 31,
2018

(All amounts
are in Rupees
in Lakhs,
except
otherwise as
stated)

1 Background of the Company

The Otis Elevator Company (India) Limited ('the Company') having its registered office at Magnus Towers, 9th Floor, Mindspace, Link Road, Malad West, Mumbai – 400 064 was incorporated on 30th October, 1953 vide certificate of incorporation number U29150MH1953PLC009158 issued by the Registrar of Companies, Mumbai, Maharashtra. The group is engaged inter-alia in the business of manufacture, erection, installation and maintenance of elevators, escalators and travelators. The financial statements are for the group consisting of Otis Elevator Company (India) Limited and its subsidiary.

2 Basis of Preparation and Principles of Consolidation :

(A) Basis of Preparation

(a) Statement of compliance

The consolidated financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act.

(b) Historical cost convention

These consolidated Ind AS financial statements have been prepared on the historical cost basis except for the following:

- (i) Certain financial assets and liabilities (including derivative instruments) measured at fair value
- (ii) Defined benefit plans - plan assets measured at fair value and
- (iii) Share based payments

(c) Use of estimates and judgments

The preparation of the consolidated Ind AS financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

This Note provides an overview of the areas that involved higher degree of judgment or complexity, and of items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgments is included in relevant

Notes together with information about the basis of calculation for each affected line item in the consolidated Ind AS financial statements.

The areas involving critical estimates or judgments are:

- (i) Estimation of defined benefit obligations ((Refer Notes 33, 21(a) and 21(b))
- (ii) Estimation of current tax expense and receivables/payables (Refer Notes 9 (a), 9(b), 27 and 43)
- (iv) Impairment of trade and other receivables (Refer Note 6(a), 7,10, 16 and 17)
- (v) Recognition and measurement of provisions and contingencies (Refer Notes 20 and 26)

(d) Current vs non-current classification

Operating cycle

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

(B) Principles of Consolidation and equity accounting :

(a) Subsidiary

Subsidiaries are all entities (including structured entities) over which the group has control. The group controls an entity when the group is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the relevant activities of the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the group. They are deconsolidated from the date that control ceases.

The acquisition method of accounting is used to account for business combinations by the group.

The group combines the financial statements of the parent and its subsidiaries line by line adding together like items of assets, liabilities, equity, income and expenses. Intercompany transactions, balances and unrealised gains on transactions between group companies are eliminated. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the transferred asset. Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the group.

Non-controlling interests in the results and equity of subsidiaries are shown separately in the consolidated statement of profit and loss, consolidated statement of changes in equity and balance sheet respectively.

(b) Associate

Associates are all entities over which the group has significant influence but not control or joint control. This is generally the case where the group holds between 20% and 50% of the voting rights. Investments in associate are accounted for using the equity method of accounting (see (c) below), after initially being recognised at cost.

(c) Equity Method

Under the equity method of accounting, the investments are initially recognised at cost and adjusted thereafter to recognise the group's share of the post-acquisition profits or losses of the investee in profit and loss, and the group's share of other comprehensive income of the investee in other comprehensive income. Dividends received or receivable from associates and joint ventures are recognised as a reduction in the carrying amount of the investment.

When the group's share of losses in an equity-accounted investment equals or exceeds its interest in the entity, including any other unsecured long-term receivables, the group does not recognise further losses, unless it has incurred obligations or made payments on behalf of the other entity.

Unrealised gains on transactions between the group and its associates and joint ventures are eliminated to the extent of the group's interest in these entities. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting policies of equity accounted investees have been changed where necessary to ensure consistency with the policies adopted by the group.

The carrying amount of equity accounted investments are tested for impairment in accordance with the policy described in Note 3(h) below.

(d) Change in ownership interests

The group treats transactions with non-controlling interests that do not result in a loss of control as transactions with equity owners of the group. A change in ownership interest results in an adjustment between the carrying amounts of the controlling and non-controlling interests to reflect their relative interests in the subsidiary. Any difference between the amount of the adjustment to non-controlling interests and any consideration paid or received is recognised within equity.

When the group ceases to consolidate or equity account for an investment because of a loss of control, or significant influence, any retained interest in the entity is remeasured to its fair value with the change in carrying amount recognised in profit or loss. This fair value becomes the initial carrying amount for the purposes of subsequently accounting for the retained interest as an associate, joint venture or financial asset. In addition, any amounts

previously recognised in other comprehensive income in respect of that entity are accounted for as if the group had directly disposed of the related assets or liabilities. This may mean that amounts previously recognised in other comprehensive income are reclassified to profit or loss.

If the ownership interest in an associate is reduced but joint control or significant influence is retained, only a proportionate share of the amounts previously recognised in other comprehensive income are reclassified to profit or loss where appropriate.

3 Significant accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements unless otherwise indicated.

(a) Foreign currency translations

(i) Functional and presentation currency

Items included in the consolidated Ind AS financial statements of the group are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The consolidated Ind AS financial statements are presented in Indian rupee (Rs.), which is group's functional and presentation currency.

(ii) Transactions and balances

Transactions in foreign currencies are translated to the functional currency of the group at exchange rates at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies at the reporting date are translated to the functional currency at the exchange rate prevailing on that date. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rate are generally recognised in statement of profit or loss.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item.

(b) Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

(i) Financial assets

A financial asset is (i) Cash; (ii) a contractual right to receive cash or another financial asset; to exchange financial assets or financial liabilities under potentially favorable conditions; (iii) or a contract that will or may be settled in the entity's own equity instruments and a non-derivative for which the entity is or may be obliged to receive a variable number of the entity's own equity instruments; or a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments.

Recognition, measurement and classification

A financial asset is recognised in the consolidated Ind As balance sheet only when the group becomes party to the contractual provisions to the instrument. All financial assets are measured initially at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition or issue of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed to statement of profit or loss.

The group classifies its financial assets into a) financial assets measured at amortised cost, and b) financial assets measured at fair value (either through other comprehensive income or through profit or loss). Management determines the classification of its financial assets at the time of initial recognition or, where applicable, at the time of reclassification. The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

(1) Financial assets measured at amortised cost

Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. A gain or loss on a financial asset that is subsequently measured at amortised cost and is not part of a hedging relationship is recognised in statement of profit or loss when the asset is derecognised or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

A financial asset is classified at amortised costs if it is held within a business model whose objective is to a) hold financial asset in order to collect contractual cash flows and b) the contractual terms of the financial asset give rise on specific dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using effective interest rate method (EIR). Amortised cost is arrived at after taking into consideration any discount or fees or costs that are an integral part of the EIR. The amortisation of such interests forms part of finance income in the statement of profit and loss. Any impairment loss arising from these assets are recognised in the Statement of Profit and Loss.

(2) Financial assets measured at fair value through other comprehensive income (FVTOCI)

A financial asset is classified at fair value through other comprehensive income if it is held within a business model whose objective is to a) hold financial asset in order to collect contractual cash flows and for selling the financial assets and b) the contractual terms of the financial asset give rise on specific dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Movements in the carrying amount are taken through Other Comprehensive Income (OCI), except for the recognition of impairment of gains or losses, interest revenue and foreign exchange gains and losses which are recognised in statement of profit or loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to profit or loss. Interest income from these financial assets is included in other income using the effective interest rate method.

(3) Financial assets measured at fair value through profit and loss (FVTPL)

Any asset which do not meet the criteria for classification as at amortised cost or as FVTOCI, is classified as FVTPL. Financial assets at fair value through profit or loss are measured at fair value, and changes therein are recognised in the Statement of Profit and Loss.

(ii) Financial liabilities

A financial liability is (i) a contractual obligation to deliver cash or another financial asset to another entity; or to exchange financial instruments under potentially unfavourable conditions; (ii) or a contract that will or may be settled in the entity's own equity instruments and is a non-derivative for which the entity is or may be obliged to deliver a variable number of its own equity instruments; or a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments.

Recognition, measurement and classification

A financial liability is recognised in the balance sheet only when the group becomes party to the contractual provisions to the instrument.

Financial liabilities are classified as either held at a) fair value through profit or loss, or b) at amortised cost. Management determines the classification of its financial liabilities at the time of initial recognition or, where applicable, at the time of reclassification.

After initial measurement, such financial liabilities are subsequently measured at amortised cost using the EIR method. Financial liabilities carried at fair value through profit or loss are measured at fair value with all changes in fair value recognised in the Statement of Profit and Loss.

(iii) De-recognition

The group derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards of ownership is transferred. A financial liability is de-recognised when the obligation specified in the contract is discharged, cancelled or expires.

(iv) Impairment of financial assets

In accordance with Ind AS 109, the group applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the financial assets.

The group follows 'simplified approach' permitted by Ind AS 109, Financial instruments, for recognition of impairment loss allowance on Trade Receivables which requires expected lifetime losses to be recognised from initial recognition of the receivables.

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

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

ECL impairment loss allowance/ reversal is recognized during the period as expense/ income in the Statement of Profit and Loss. In case of financial assets measured as at amortised cost, ECL is presented as an allowance. Until the asset meets write-off criteria, the group does not reduce impairment allowance from the gross carrying amount but is disclosed as net carrying amount.

(v) Derivatives

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at fair value through Profit or Loss.

- (vi) **Offsetting financial instruments**
 Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the group or the counterparty.
- (c) **Inventories**
 Inventories are valued at the lower of cost and net realisable value.
 Cost of components for service and repair inventories are computed on weighted average cost basis. Cost for components of elevators includes materials, labour and manufacturing overheads and other costs incurred in bringing the inventories to their present location, and is determined using standard cost method that approximates actual cost.
- (d) **Revenue recognition**
 Revenue is measured at the fair value of the consideration received or receivable. Amount disclosed as revenue are inclusive of excise duty (up to the applicable date), and net of sales taxes (up to the applicable date), Goods and Services Tax (GST) and taxes collected on behalf of the third parties. Revenue is recognised to the extent it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.
 Revenue from construction and repair contracts is recognised on Percentage of Completion Method with reference to the stage of completion of the contract activity at the end of the reporting period. The stage of completion of a contract is determined as the proportion that contract costs incurred for work performed up to the year end bear to the estimated total contract costs. However, provisions are made for the entire loss on a contract irrespective of the amount of work done.
 When two or more revenue generating activities or deliverables are provided under a single arrangement, each deliverable is considered to be a separate unit of account and accounted for separately. The allocation of consideration from a revenue arrangement to its separate units of account is based on the relative fair value of each unit. If the fair value of the delivered item is not reliably measurable, then revenue is allocated based on the difference between the total arrangement consideration and the fair value of the undelivered item. Under contracts for supplies and installation, the group provides free service / maintenance to its customers. The consideration received is allocated between the equipment sale and service relative to the fair value of free service offered. The fair value of the free service is deferred and recognised as revenue on pro-rata basis over the contract period.
 Revenue from Maintenance contracts is recognised on pro-rata basis over the contract period.
 Revenue from the sale of raw materials and components, and sale of scrap are recognised when the significant risks and rewards of ownership of the goods have passed to the customer.
 Price Adjustment Claims, if any, are recognised as income after considering reasonable certainty of collection.
- (e) **Other income**
 Interest income from financial asset is recognised using the effective interest rate method. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of a financial asset. When calculating the effective interest rate, the group estimates the expected cash flows by considering all the contractual terms of the financial asset (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses.
 Dividends are recognised in profit or loss only when the right to receive payment is established, it is probable that the economic benefits associated with the dividend will flow to the group, and the amount of the dividend can be measured reliably.
 Recoveries from Group Companies include recoveries towards common facilities/ resources and other support provided to such parties which is recognised as per terms of agreement.
- (f) **Property, plant and equipment**
Recognition and measurement
 Freehold land is stated at cost. All other items of property, plant and equipment are measured at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the asset. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the group and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. The costs of the day-to-day servicing of property, plant and equipment are recognised in profit or loss as incurred.
Depreciation methods, estimated useful lives and residual value
 Depreciation on tangible assets is provided on written down value method at the rates and in the manner prescribed under Schedule II of the Companies Act, 2013. Depreciation is provided on pro-rata basis with reference to the month of addition/installation/ disposal of assets, except in case of assets costing Rs. 5,000 or less, which are depreciated fully in the year of acquisition. The Group has expensed all tangible assets equal to or below Rs. 150,000 post April 1, 2017 in the Statement of Profit and Loss account. The Group has estimated the useful lives of assets equivalent to the useful lives prescribed in Schedule II to the Companies Act, 2013 as below:

Particulars	lives
Buildings	30 years
Plant & equipment	15 years
Furniture & fixtures	10 years
Electrical installations	10 years
Computers	3 years
Vehicles	8 - 10 years
Office equipments	5 years

The residual values are not more than 5% of the original cost of the asset. Depreciation methods, residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is higher than its estimated recoverable amount.

Gains or losses arising from the retirement or disposal of a tangible asset are determined as the difference between the net disposal proceeds and the carrying amount of the asset and recognised as income or expense in the Statement of Profit and Loss.

Leaseholds improvements are amortised over the lease period on Straight line basis.

Transition to Ind AS

On transition to Ind AS, the group has elected to continue with the carrying value of all of its property, plant and equipment recognised as at April 1, 2015 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.

(g) Intangible assets

Intangible assets that are acquired by the group and have finite useful lives are measured at cost less accumulated amortisation and accumulated impairment losses.

Softwares purchased are amortised over a period of 3 to 5 years on straight line basis.

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Gains or losses arising from the retirement or disposal of an intangible asset are determined as the difference between the net disposal proceeds and the carrying amount of the asset and recognised as income or expense in the Statement of Profit and Loss.

Research and Development:

Revenue expenditure pertaining to research is charged to the Statement of Profit and Loss. Development costs of products are also charged to the Statement of Profit and Loss unless a product's technical feasibility and other criteria set out in Ind AS 38 – 'Intangible assets' have been established, in which case such expenditure is capitalised.

Transition to Ind AS

On transition to Ind AS, the group has elected to continue with the carrying value of all of intangible assets recognised as at April 1, 2015 measured as per the previous GAAP and use that carrying value as the deemed cost of intangible assets.

(h) Impairment of non-financial assets :

Non-Financial assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units).

(i) Leases

Operating lease

As a Lessee, lease in which significant portion of risks and rewards of ownership are not transferred to the group are classified as operating lease.

Payments made under operating leases are charged to Statement of Profit and Loss on a straight-line basis over the lease term unless the payments are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases.

(j) Employee benefits

i) Short term obligation

Short-term employee benefits are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the group has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably. Termination benefits are recognised as an expense as and when incurred.

ii) Other long-term employee benefit obligations

Compensated Absences

The liabilities for earned leave and sick leave are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The benefits are discounted using the market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. Remeasurements as a result of experience adjustments and changes in actuarial assumptions are recognised in statement of profit or loss.

The obligations are presented as current liabilities in the balance sheet if the entity does not have an unconditional right to defersettlement for at least twelve months after the reporting period, regardless of when the actual settlement is expected to occur.

iii) Post employment obligations

a) Defined contribution plans

A defined contribution plan is a post-employment plan under which an entity pays fixed contributions and will have no legal or constructive obligation to pay further amounts.

The group contributes to Superannuation Fund, Employee's State Insurance Fund and Employees Deposit Linked Insurance scheme, and has no further obligation beyond making its contribution. The group's contributions to the above funds are charged to the Statement of Profit and Loss.

b) Defined benefit plans

Provident Fund

Contributions to Provident Fund and Employee's Pension Scheme 1995 are made to Trust administered by the group. The group's liability is actuarially determined (using the Project Unit Credit method) at the end of the year and any shortfall in the fund size maintained by the Trust set up by the group, is additionally provided for.

Gratuity

The group provide for gratuity, a defined benefit plan (the "Gratuity Plan") covering eligible employees in accordance with the Payment of Gratuity Act, 1972. The Gratuity Plan provides a lump sum payment of vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employees' salary and the tenure of employment. The group's liability is actuarially determined (using the Projected Unit Credit method) at the end of each year.

The liability or asset recognised in the balance sheet in respect of defined benefit gratuity plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by actuary using the projected unit credit method.

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance sheet.

Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised immediately in statement of profit or loss as past service cost.

iv) Termination Benefits

Termination benefits in the nature of voluntary separation plan are recognised in the Statement of Profit and Loss as and when incurred.

v) Share based payments

Share based compensation benefits are provided to employees by the Ultimate Parent group without any cross

charge.

The fair value of of options granted is recognised as an employee benefit expenses with a corresponding increase in equity as contribution from the parent.

The total expense is recognised over the vesting period, which is the period over which all of the specified vesting conditions are to be satisfied. At the end of each period, the group revises its estimates of the number of options that are expected to vest based on the non-market vesting and service conditions. It recognises the impact of revision to original estimates, if any, in the profit or loss, with a corresponding adjustment to equity.

(k) Income tax

Income tax expense comprises current and deferred tax. It is recognised in statement of profit or loss except to the extent that it relates items recognised directly in equity or in other comprehensive income.

Current tax

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses, if any.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period in the country where the group operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Deferred tax

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated Ind AS financial statements. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

The carrying amount of deferred tax assets are reviewed at the end of each reporting period and are recognised only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

Deferred tax liabilities are not recognised for temporary differences between the carrying amount and tax bases of investments in subsidiaries, branches and associates and interest in joint arrangements where the group is able to control the timing of the reversal of the temporary differences and it is probable that the differences will not reverse in the foreseeable future.

Deferred tax assets are not recognised for temporary differences between the carrying amount and tax bases of investments in subsidiaries, branches and associates and interest in joint arrangements where it is not probable that the differences will reverse in the foreseeable future and taxable profit will not be available against which the temporary difference can be utilised.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority.

Current and deferred tax is recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively.

(l) Provisions and contingent liabilities

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

Provisions are measured at the present value, wherever group can estimate the time of settlement, of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The increase in the provisions due to passage of time is recognised as interest expense.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the group or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount can not be made.

Where the likelihood of outflow of resources is remote, no provision or disclosure as specified in Ind AS -37 - "Provision, contingent liabilities and contingent assets" is made.

(m) Segment reporting

The Chief Operational Decision Maker (CODM) monitors the operating results of its business segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance

is evaluated based on profit or loss and is measured consistently with profit or loss in the financial statements. Operating segments are reported in a manner consistent with the internal reporting provided to the CODM.

(n) Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

(o) Cash and cash equivalents

For the purpose of presentation in the Statement of Cash flows, Cash and cash equivalent comprise of cash/ cheques on hand and at banks including short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value, and bank overdrafts.

(p) Dividends

Provision is made for the amount of any dividend declared, being appropriately authorised and no longer at the discretion of the entity, on or before the end of the reporting period but not distributed at the end of the reporting period.

(q) Measurement of fair value

The Company measures certain financial instruments, such as derivatives, at fair value at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

A. In the principal market for the asset or liability, or

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

The principal or the most advantageous market must be accessible by the Company. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

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

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

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

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

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

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

(r) Rounding of amounts

All amounts disclosed in the consolidated Ind AS financial statements and Notes have been rounded off to the nearest Rupees in lakhs as per the requirement of Schedule III, unless otherwise stated.

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

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

[400600] Notes - Property, plant and equipment

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

..(1)

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

Classes of property, plant and equipment [Axis]	Land [Member]		Buildings [Member]	
	Owned assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	NA	NA	Written Down Value	Written Down Value
Useful lives or depreciation rates, property, plant and equipment	NA	NA	30	30
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(2)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Furniture and fixtures [Member]	
	Owned assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written Down Value	Written Down Value	Written Down Value	Written Down Value
Useful lives or depreciation rates, property, plant and equipment	15	15	10	10
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written Down Value	Written Down Value	Written Down Value	Written Down Value
Useful lives or depreciation rates, property, plant and equipment	8-10	8-10	5	5
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written Down Value	Written Down Value	Written Down Value	Written Down Value
Useful lives or depreciation rates, property, plant and equipment	3	3	30	30
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(5)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]		Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2017 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 about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written Down Value	Written Down	Written Down Value	Written Down Value
Useful lives or depreciation rates, property, plant and equipment	10	10	10	10
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-975	-1,280		
Total Depreciation property plant and equipment	-975	-1,280		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	636	503		636
Total increase (decrease) through transfers and other changes, property, plant and equipment	636	503		636
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	81	44		175
Total disposals and retirements, property, plant and equipment	81	44		175
Total increase (decrease) in property, plant and equipment	-420	-821		461
Property, plant and equipment at end of period	5,913	6,333	7,154	9,427

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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			975	1,280
Total Depreciation property plant and equipment			975	1,280
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	503		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	503		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	60		94	16
Total disposals and retirements, property, plant and equipment	60		94	16
Total increase (decrease) in property, plant and equipment	443		881	1,264
Property, plant and equipment at end of period	8,966	8,523	3,514	2,633

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

..(3)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Land [Member]		
		Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	
Total increase (decrease) through transfers and other changes, property, plant and equipment			0	
Disposals and retirements, property, plant and equipment [Abstract]				
Retirements, property, plant and equipment			0	
Total disposals and retirements, property, plant and equipment			0	
Total increase (decrease) in property, plant and equipment			0	
Property, plant and equipment at end of period	1,369	250	250	250

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

..(4)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	
Total increase (decrease) through transfers and other changes, property, plant and equipment			0	
Disposals and retirements, property, plant and equipment [Abstract]				
Total disposals and retirements, property, plant and equipment			0	
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	250	250	250	0

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

..(5)

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

Classes of property, plant and equipment [Axis]	Land [Member]		Buildings [Member]	
	Owned assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]				
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
	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 detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			-348	-403
Total Depreciation property plant and equipment			-348	-403
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			76
Total increase (decrease) through transfers and other changes, property, plant and equipment	0			76
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			2	20
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	0		2	20
Total increase (decrease) in property, plant and equipment	0		-350	-347
Property, plant and equipment at end of period	0	0	3,268	3,618

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

..(6)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			76	
Total increase (decrease) through transfers and other changes, property, plant and equipment			76	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		3	25	
Total disposals and retirements, property, plant and equipment		3	25	
Total increase (decrease) in property, plant and equipment		-3	51	
Property, plant and equipment at end of period	3,965	4,442	4,445	4,394

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

..(7)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			Plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	348	403		-445
Total Depreciation property plant and equipment	348	403		-445
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0		587
Total increase (decrease) through transfers and other changes, property, plant and equipment		0		587
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1	5		54
Total disposals and retirements, property, plant and equipment	1	5		54
Total increase (decrease) in property, plant and equipment	347	398		88
Property, plant and equipment at end of period	1,174	827	429	2,055

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

..(8)

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

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Plant and equipment [Member]			
	Owned assets [Member]			
	Carrying amount [Member]		Gross carrying amount [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 detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-467			
Total Depreciation property plant and equipment	-467			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	313		587	313
Total increase (decrease) through transfers and other changes, property, plant and equipment	313		587	313
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			99	
Total disposals and retirements, property, plant and equipment	0		99	0
Total increase (decrease) in property, plant and equipment	-154		488	313
Property, plant and equipment at end of period	1,967	2,121	3,471	2,983

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

..(9)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		445	467	
Total Depreciation property plant and equipment		445	467	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Total increase (decrease) through transfers and other changes, property, plant and equipment			0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		45		
Total disposals and retirements, property, plant and equipment		45	0	
Total increase (decrease) in property, plant and equipment		400	467	
Property, plant and equipment at end of period	2,670	1,416	1,016	549

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

..(10)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-26	-38		
Total Depreciation property plant and equipment	-26	-38		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	13	31		13
Total increase (decrease) through transfers and other changes, property, plant and equipment	13	31		13
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4			14
Total disposals and retirements, property, plant and equipment	4			14
Total increase (decrease) in property, plant and equipment	-17	-7		-1
Property, plant and equipment at end of period	71	88	95	174

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

..(11)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			26	38
Total Depreciation property plant and equipment			26	38
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	31		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	31		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			10	
Total disposals and retirements, property, plant and equipment			10	
Total increase (decrease) in property, plant and equipment	31		16	38
Property, plant and equipment at end of period	175	144	103	87

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

..(12)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]	Vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-5	-9	
Total Depreciation property plant and equipment		-5	-9	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			5	
Total increase (decrease) through transfers and other changes, property, plant and equipment			5	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		8	9	
Total disposals and retirements, property, plant and equipment		8	9	
Total increase (decrease) in property, plant and equipment		-13	-13	
Property, plant and equipment at end of period	49	10	23	36

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

..(13)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [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
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				5
Total Depreciation property plant and equipment				5
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			5	
Total increase (decrease) through transfers and other changes, property, plant and equipment			5	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	19	16		11
Total disposals and retirements, property, plant and equipment	19	16		11
Total increase (decrease) in property, plant and equipment	-19	-11		-6
Property, plant and equipment at end of period	18	37	48	8

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

..(14)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Office equipment [Member]	
	Owned assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	9		-41	-62
Total Depreciation property plant and equipment	9		-41	-62
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		9	57
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		9	57
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	7		2	1
Total disposals and retirements, property, plant and equipment	7		2	1
Total increase (decrease) in property, plant and equipment	2		-34	-6
Property, plant and equipment at end of period	14	12	55	89

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

..(15)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		9	57	
Total increase (decrease) through transfers and other changes, property, plant and equipment		9	57	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		7	1	
Total disposals and retirements, property, plant and equipment		7	1	
Total increase (decrease) in property, plant and equipment		2	56	
Property, plant and equipment at end of period	95	240	238	182

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

..(16)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			Computer equipments [Member]
	Owned assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	41	62		-10
Total Depreciation property plant and equipment	41	62		-10
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		2
Total increase (decrease) through transfers and other changes, property, plant and equipment		0		2
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	5	0		8
Total disposals and retirements, property, plant and equipment	5	0		8
Total increase (decrease) in property, plant and equipment	36	62		-16
Property, plant and equipment at end of period	185	149	87	16

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

..(17)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-17			
Total Depreciation property plant and equipment	-17			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	8		2	8
Total increase (decrease) through transfers and other changes, property, plant and equipment	8		2	8
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	14		11	17
Total disposals and retirements, property, plant and equipment	14		11	17
Total increase (decrease) in property, plant and equipment	-23		-9	-9
Property, plant and equipment at end of period	32	55	72	81

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

..(18)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	31/03/2016		01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		10	17	
Total Depreciation property plant and equipment		10	17	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	
Total increase (decrease) through transfers and other changes, property, plant and equipment			0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		3	3	
Total disposals and retirements, property, plant and equipment		3	3	
Total increase (decrease) in property, plant and equipment		7	14	
Property, plant and equipment at end of period	90	56	49	35

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

..(19)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-59	-228		
Total Depreciation property plant and equipment	-59	-228		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	25	13		25
Total increase (decrease) through transfers and other changes, property, plant and equipment	25	13		25
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1	0		19
Total disposals and retirements, property, plant and equipment	1	0		19
Total increase (decrease) in property, plant and equipment	-35	-215		6
Property, plant and equipment at end of period	66	101	316	466

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

..(20)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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 detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			59	228
Total Depreciation property plant and equipment			59	228
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	13		0	
Total increase (decrease) through transfers and other changes, property, plant and equipment	13		0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1		18	1
Total disposals and retirements, property, plant and equipment	1		18	1
Total increase (decrease) in property, plant and equipment	12		41	227
Property, plant and equipment at end of period	460	448	400	359

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

..(21)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]	Other property, plant and equipment [Member]		
		Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-41	-56	
Total Depreciation property plant and equipment		-41	-56	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		2		
Total disposals and retirements, property, plant and equipment		2	0	
Total increase (decrease) in property, plant and equipment		-43	-56	
Property, plant and equipment at end of period	132	122	165	221

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

..(22)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
	Owned assets [Member]			Accumulated depreciation and impairment [Member]
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				41
Total Depreciation property plant and equipment				41
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3			1
Total disposals and retirements, property, plant and equipment	3			1
Total increase (decrease) in property, plant and equipment	-3	0		40
Property, plant and equipment at end of period	294	297	297	172

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

..(23)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]		Other property, plant and equipment, others [Member]	
	Owned assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [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 detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others			Electrical Installation	Electrical Installation
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	56		-41	-56
Total Depreciation property plant and equipment	56		-41	-56
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Total increase (decrease) through transfers and other changes, property, plant and equipment	0			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			2	
Total disposals and retirements, property, plant and equipment	0		2	
Total increase (decrease) in property, plant and equipment	56		-43	-56
Property, plant and equipment at end of period	132	76	122	165

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

..(24)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Electrical Installation	Electrical Installation	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			3	
Total disposals and retirements, property, plant and equipment			3	
Total increase (decrease) in property, plant and equipment			-3	0
Property, plant and equipment at end of period	221	294	297	297

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

..(25)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about property, plant and equipment [Abstract]			
Disclosure of detailed information about property, plant and equipment [Line items]			
Nature of other property plant and equipment others	Electrical installation	Electrical Installation	
Reconciliation of changes in property, plant and equipment [Abstract]			
Changes in property, plant and equipment [Abstract]			
Depreciation, property, plant and equipment [Abstract]			
Depreciation recognised in profit or loss	41	56	
Total Depreciation property plant and equipment	41	56	
Disposals and retirements, property, plant and equipment [Abstract]			
Disposals, property, plant and equipment	1		
Total disposals and retirements, property, plant and equipment	1	0	
Total increase (decrease) in property, plant and equipment	40	56	
Property, plant and equipment at end of period	172	132	76

[612100] Notes - Impairment of assets

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of investment property [TextBlock]		
Disclosure of detailed information about investment property [TextBlock]		
Depreciation method, investment property, cost model	Not Applicable	Not Applicable
Useful lives or depreciation rates, investment property, cost model	Not Applicable	Not Applicable

[400800] Notes - Goodwill

Disclosure of reconciliation of changes in goodwill [Table]

..(1)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2018	31/03/2017
Disclosure of reconciliation of changes in goodwill [Abstract]		
Disclosure of reconciliation of changes in goodwill [Line items]		
Goodwill at end of period	0	0

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

	31/03/2018	31/03/2017
Disclosure of goodwill [TextBlock]		
Disclosure of reconciliation of changes in goodwill [Abstract]		
Goodwill at end of period	0	0

[400900] Notes - Other intangible assets

Disclosure of detailed information about other intangible assets [Table]

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		-1		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	1			1
Total increase (decrease) through transfers and other changes, Other intangible assets	1			1
Disposals and retirements, other intangible assets [Abstract]				
Disposals	1			2
Total Disposals and retirements, Other intangible assets	1			2
Total increase (decrease) in Other intangible assets	0	-1		-1
Other intangible assets at end of period	1	1	2	1

Disclosure of detailed information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets				1
Disposals and retirements, other intangible assets [Abstract]				
Disposals			1	
Total Disposals and retirements, Other intangible assets			1	
Total increase (decrease) in Other intangible assets	0		-1	1
Other intangible assets at end of period	2	2	0	1

Disclosure of detailed information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	Computer software [Member]		
		Intangible assets other than internally generated [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Carrying amount [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		0	-1	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		1	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		1	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		1	0	
Total Disposals and retirements, Other intangible assets		1	0	
Total increase (decrease) in Other intangible assets		0	-1	
Other intangible assets at end of period	0	1	1	2

Disclosure of detailed information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Intangible assets other than internally generated [Member]			Accumulated amortization and impairment [Member]
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	1	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	1	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	2	0		1
Total Disposals and retirements, Other intangible assets	2	0		1
Total increase (decrease) in Other intangible assets	-1	0		-1
Other intangible assets at end of period	1	2	2	0

Disclosure of detailed information about other intangible assets [Table]

..(5)

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

Classes of other intangible assets [Axis]	Computer software [Member]	
	Intangible assets other than internally generated [Member]	
Sub classes of other intangible assets [Axis]	Accumulated amortization and impairment [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Changes in Other intangible assets [Abstract]		
Amortisation other intangible assets		1
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]		
Increase (decrease) through transfers, other intangible assets		0
Total increase (decrease) through transfers and other changes, Other intangible assets		0
Disposals and retirements, other intangible assets [Abstract]		
Disposals		0
Total Disposals and retirements, Other intangible assets		0
Total increase (decrease) in Other intangible assets		1
Other intangible assets at end of period		0

Disclosure of additional information about other intangible assets [Table]

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]		Computer software [Member]	
	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Sub classes of other intangible assets [Axis]	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight Line	Straight Line	Straight Line	Straight Line
Useful lives or amortisation rates, other intangible assets	3-5	3-5	3-5	3-5
Whether other intangible assets are stated at revalued amount	No	No	No	No

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of other intangible assets [TextBlock]	Textual information (6) [See below]	
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

Textual information (6)**Disclosure of other intangible assets [Text Block]**

8 Deferred tax assets (Net)

[Refer notes 3 (k) and 43D]	As at March 31, 2018	As at March 31, 2017
Deferred tax assets		
Provision for doubtful debts/advances	2,535	2,419
Provision for compensated absences and gratuity	1,164	1,060
Voluntary separation plan	75	168
Provision for product upgradation	463	708
Disallowances under Section 40(a) of the Income tax Act, 1961	136	135
Depreciation / amortisation	208	149
Provision for contingency	4,887	5,108
Provision for foreseeable losses on contracts	1,930	2,667
Deferred revenue	-	62
Gross deferred tax assets	11,397	12,476
Deferred tax liabilities		
Depreciation/ amortisation	23	-
Dividend distribution tax on undistributed profits of an associate	38	60
Gross deferred tax liabilities	61	60
Net deferred tax assets (net)	11,337	12,416

[401000] Notes - Biological assets other than bearer plants

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	Not Applicable	Not Applicable
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	Not Applicable	Not Applicable

[611100] Notes - Financial instruments

Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [Table] ..(1)

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

Types of risks [Axis]	Risks [Member]	
Types of hedges [Axis]	Hedges [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [Abstract]		
Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [Line items]		
Gain (loss) on hedge ineffectiveness [Abstract]		
Total gain (loss) on hedge ineffectiveness	0	0

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

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,33,783	1,63,420	1,33,783	1,63,420
Financial assets, at fair value	0	0	0	0

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

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]	
	31/03/2018	31/03/2017
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	31,892	21,183
Financial liabilities, at fair value	0	0

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of financial instruments [TextBlock]		
Disclosure of financial assets [TextBlock]		
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]		
Disclosure of financial liabilities [Abstract]		
Income, expense, gains or losses of financial instruments [Abstract]		
Gains (losses) on financial instruments [Abstract]		
Total gains (losses) on financial assets at fair value through profit or loss	0	0
Total gains (losses) on financial liabilities at fair value through profit or loss	0	0
Gain (loss) arising from derecognition of financial assets measured at amortised cost [Abstract]		
Net gain (loss) arising from derecognition of financial assets measured at amortised cost	0	0
Disclosure of general hedge accounting [TextBlock]		
Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [TextBlock]		
Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [Abstract]		
Gain (loss) on hedge ineffectiveness [Abstract]		
Total gain (loss) on hedge ineffectiveness	0	0
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		

[611300] Notes - Regulatory deferral accounts

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of regulatory deferral accounts [TextBlock]		
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss	-185	-66

[611600] Notes - Non-current asset held for sale and discontinued operations

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	15,648	9,163
Net cash flows from (used in) operating activities	15,648	9,163
Net cash flows from (used in) investing activities, continuing operations	55,644	-50,803
Net cash flows from (used in) investing activities	55,644	-50,803
Net cash flows from (used in) financing activities, continuing operations	-51,036	-13,648
Net cash flows from (used in) financing activities	-51,036	-13,648

[400100] Notes - Equity share capital

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Member]		Shareholder 1 [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
Type of share	Equity Share	Equity Share	Equity Share	Equity Share
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 Share	Equity Share	Equity Share	Equity Share
Name of shareholder			United Technologies South Asia Pacific Pvt Ltd	United Technologies South Asia Pacific Pvt Ltd
Country of incorporation or residence of shareholder			UNITED STATES	UNITED STATES
Number of shares held in company			[shares] 1,15,99,819	[shares] 1,15,99,819
Percentage of shareholding in company			98.24%	98.24%

Disclosure of classes of equity share capital [Table]

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	31/03/2018	31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share			Equity Share	Equity Share
Number of shares authorised			[shares] 1,50,00,000	[shares] 1,50,00,000
Value of shares authorised			1,500	1,500
Number of shares issued			[shares] 1,18,08,222	[shares] 1,18,08,222
Value of shares issued			1,181	1,181
Number of shares subscribed and fully paid			[shares] 1,18,08,222	[shares] 1,18,08,222
Value of shares subscribed and fully paid			1,181	1,181
Number of shares subscribed but not fully paid			[shares] 0	[shares] 0
Value of shares subscribed but not fully paid			0	0
Total number of shares subscribed			[shares] 1,18,08,222	[shares] 1,18,08,222
Total value of shares subscribed			1,181	1,181
Value of shares paid-up [Abstract]				
Number of shares paid-up			[shares] 1,18,08,222	[shares] 1,18,08,222
Value of shares called			1,181	1,181
Value of shares paid-up			1,181	1,181
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]				
Total increase (decrease) in number of shares outstanding			[shares] 0	[shares] 0
Number of shares outstanding at end of period			[shares] 1,18,08,222	[shares] 1,18,08,222
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Total increase (decrease) in share capital			0	0
Equity share capital at end of period	1,181	1,181	1,181	1,181
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company			[shares] 1,15,99,819	[shares] 1,15,99,819
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates			[shares] 1,15,99,819	[shares] 1,15,99,819
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		
Type of share			Equity Share	Equity Share

Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]
	31/03/2016
Disclosure of classes of equity share capital [Abstract]	
Disclosure of classes of equity share capital [Line items]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 1,18,08,222
Reconciliation of value of shares outstanding [Abstract]	
Equity share capital at end of period	1,181

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether reduction in capital done during year	No	No

[400300] Notes - Borrowings

Classification of borrowings [Table]

..(1)

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

Classification based on current non-current [Axis]	Classification based on current non-current [Member]		Current [Member]	
Classification of borrowings [Axis]	Borrowings [Member]		Loans and advances from related parties [Member]	
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	116	100	116	100

Classification of borrowings [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of borrowings [Axis]	Loans and advances from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	
	31/03/2018	31/03/2017
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	116	100

[612700] Notes - Income taxes

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

..(1)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary difference, unused tax losses and unused tax credits [Member]			Temporary differences [Member]
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	11,398	12,476		11,398
Deferred tax liabilities	61	60		61
Net deferred tax liability (assets)	-11,337	-12,416	-11,108	-11,337
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	894	-1,374		894
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	894	-1,374		894
Aggregated income tax relating to components of other comprehensive income	185	66		185
Total increase (decrease) in deferred tax liability (assets)	1,079	-1,308		1,079
Deferred tax liability (assets) at end of period	-11,337	-12,416	-11,108	-11,337
Description of other temporary differences	Net Tax Assets	Net Tax Asset		Net Tax Assets

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

..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]		Other temporary differences [Member]	
	01/04/2016 to 31/03/2017	31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	12,476		11,398	12,476
Deferred tax liabilities	60		61	60
Net deferred tax liability (assets)	-12,416	-11,108	-11,337	-12,416
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-1,374		894	-1,374
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-1,374		894	-1,374
Aggregated income tax relating to components of other comprehensive income	66		185	66
Total increase (decrease) in deferred tax liability (assets)	-1,308		1,079	-1,308
Deferred tax liability (assets) at end of period	-12,416	-11,108	-11,337	-12,416
Description of other temporary differences	Net Tax Asset		Net Tax Assets	Net Tax Asset

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

..(3)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member]	Other temporary differences 1 [Member]		
		01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets		11,398	12,476	
Deferred tax liabilities		61	60	
Net deferred tax liability (assets)	-11,108	-11,337	-12,416	-11,108
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		894	-1,374	
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss		894	-1,374	
Aggregated income tax relating to components of other comprehensive income		185	66	
Total increase (decrease) in deferred tax liability (assets)		1,079	-1,308	
Deferred tax liability (assets) at end of period	-11,108	-11,337	-12,416	-11,108
Description of other temporary differences		Net Tax Assets	Net Tax Asset	

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of income tax [TextBlock]			
Major components of tax expense (income) [Abstract]			
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]			
Total current tax expense (income) and adjustments for current tax of prior periods	0	0	
Total tax expense (income)	0	0	
Current and deferred tax relating to items charged or credited directly to equity [Abstract]			
Total aggregate current and deferred tax relating to items credited (charged) directly to equity	0	0	
Income tax relating to components of other comprehensive income [Abstract]			
Total aggregated income tax relating to components of other comprehensive income	0	0	
Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0	
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]			
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]			
Deferred tax assets and liabilities [Abstract]			
Deferred tax assets	11,398	12,476	
Deferred tax liabilities	61	60	
Net deferred tax liability (assets)	-11,337	-12,416	-11,108
Deferred tax expense (income) [Abstract]			
Deferred tax expense (income) recognised in profit or loss	894	-1,374	
Reconciliation of changes in deferred tax liability (assets) [Abstract]			
Changes in deferred tax liability (assets) [Abstract]			
Deferred tax expense (income) recognised in profit or loss	894	-1,374	
Aggregated income tax relating to components of other comprehensive income	185	66	
Total increase (decrease) in deferred tax liability (assets)	1,079	-1,308	
Deferred tax liability (assets) at end of period	-11,337	-12,416	-11,108
Description of other temporary differences	Net Tax Assets	Net Tax Asset	
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]			
Total tax expense (income)	0	0	
Reconciliation of average effective tax rate and applicable tax rate [Abstract]			
Total average effective tax rate	0.00%	0.00%	

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

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

[401100] Notes - Subclassification and notes on liabilities and assets

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, others [Axis]	Other Current Liabilities Others 1 [Member]		Other Current Liabilities Others 2 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	813	874	3,362	3,090
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Deferred Revenue	Deferred Revenue	Employee Benefit Obligation	Employee Benefit Obligation
Other current liabilities, others	813	874	3,362	3,090

Other current liabilities, others [Table]

..(2)

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

Other current liabilities, others [Axis]	Other Current Liabilities Others 3 [Member]		Other Current Liabilities Others 4 [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]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	7,768	5,401	7,667	11,442
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	advance from customers	advance from customers	advance service and maintenance billing	advance service and maintenance billing
Other current liabilities, others	7,768	5,401	7,667	11,442

Other current liabilities, others [Table]

..(3)

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

Other current liabilities, others [Axis]	Other Current Liabilities Others 5 [Member]		Other Current Liabilities Others 6 [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]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	4,219	1,944	40,644	35,054
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	statutory liabilities	statutory liability	invoices raised in respect of incomplete contracts	invoices raised in respect of incomplete contracts
Other current liabilities, others	4,219	1,944	40,644	35,054

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on current non-current [Axis]	Classification based on current non-current [Member]		Non-current [Member]	
	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Total provisions for employee benefits	0	0	0	0
Provision for corporate tax [Abstract]				
Total provision for corporate tax	0	0	0	0
CSR expenditure provision	0	0	0	0
Other provisions	23,479	32,619	13,986	15,614
Total provisions	23,479	32,619	13,986	15,614

Disclosure of breakup of provisions [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [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 [Line items]		
Provisions [Abstract]		
Provisions for employee benefits [Abstract]		
Total provisions for employee benefits		0
Provision for corporate tax [Abstract]		
Total provision for corporate tax	0	0
CSR expenditure provision	0	0
Other provisions	9,493	17,005
Total provisions	9,493	17,005

Details of loans [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Loans to related parties [Member]		Loans given subsidiaries [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans [Axis]	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	10	60,458	10	60,458
Allowance for bad and doubtful loans	0	0	0	0
Total loans	10	60,458	10	60,458
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
	Loans to related parties [Member]		Loans given other related parties [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans [Axis]	31/03/2018	31/03/2017	31/03/2018	31/03/2017
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	24,136	12,524	24,136	12,524
Allowance for bad and doubtful loans	0	0	0	0
Total loans	24,136	12,524	24,136	12,524
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]	
	Loans given employees [Member]	
Classification of loans [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 notes [Abstract]		
Disclosure of loans [Abstract]		
Details of loans [Line items]		
Loans , gross	53	115
Allowance for bad and doubtful loans	0	0
Total loans	53	115
Details of loans due by directors, other officers or others [Abstract]		
Loans due by directors	0	0
Loans due by other officers	0	0
Total loans due by directors, other officers or others	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]		
Loans due by firms in which any director is partner	0	0
Total loans due by firms or companies in which any director is partner or director	0	0

Other non-current financial assets, others [Table]

..(1)

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

Classification of other non-current financial assets others [Axis]	Other Non Current Financial Assets Others 1 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current financial assets notes [Abstract]		
Other non-current financial assets [Abstract]		
Other non-current financial assets, others	791	903
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Allowance for doubtful deposits	Allowance for doubtful deposits
Other non-current financial assets, others	791	903

Other current financial liabilities, others [Table]

..(1)

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

Other current financial liabilities, others [Axis]	Other Current Financial Liabilities Others 1 [Member]		Other Current Financial Liabilities Others 2 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	156	200	177	48
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	capital creditors	capital creditors	unpaid dividends	unpaid dividends
Other current financial liabilities, others	156	200	177	48

Other current financial liabilities, others [Table]

..(2)

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

Other current financial liabilities, others [Axis]	Other Current Financial Liabilities Others 3 [Member]		Other Current Financial Liabilities Others 4 [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]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others		4	6	239
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	interest accrued and due on borrowings	Interest accrued and due on borrowing	derivative not designated as hedges-forward exchange contracts	derivative not designated as hedges-forward exchange contracts
Other current financial liabilities, others		4	6	239

Other non-current assets, others [Table]

..(1)

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

Other non-current assets, others [Axis]	Other Noncurrent Assets Others 1 [Member]		Other Noncurrent Assets Others 2 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	7,029	5,870	23	26
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	advance income tax	advance income tax	capital advance	capital advance
Other non-current assets, others	7,029	5,870	23	26

Other non-current assets, others [Table]

..(2)

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

Other non-current assets, others [Axis]	Other Noncurrent Assets Others 3 [Member]		Other Noncurrent Assets Others 4 [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]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	77	97	6,600	6,059
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	prepaid expenses	prepaid expenses	balances with Govt Authorities	advance with govt authorities
Other non-current assets, others	77	97	6,600	6,059

Other non-current assets, others [Table]

..(3)

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

Other non-current assets, others [Axis]	Other Noncurrent Assets Others 5 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	33	15
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	advance employees	to advance to employees
Other non-current assets, others	33	15

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Work-in-progress [Member]	
	31/03/2018	31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	13,154	10,519	273	10,246
Mode of valuation			Text Block	Textual information (7) [See below]

Classification of inventories [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of 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]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	12,892		273	
Mode of valuation	Weighted Average Cost basis		Weighted Average Cost basis	

Other current financial assets others [Table]

..(1)

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

Other current financial assets others [Axis]	Other Current Financial Assets Others 1 [Member]			Other Current Financial Assets Others 2 [Member]		
	01/04/2017 to 31/03/2018		01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018		01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]						
Other current financial assets [Abstract]						
Other current financial assets others	4,336		932	2,155		3,729
Other current financial assets others [Abstract]						
Other current financial assets others [Line items]						
Description other current financial assets others	Contract Progress	Work In Progress	Contract Progress	Work In Progress	Other Financial Assets	Other Financial Assets
Other current financial assets others	4,336		932	2,155		3,729

Other current assets others [Table]

..(1)

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

Other current assets others [Axis]	Other Current Assets Others 2 [Member]		Other Current Assets Others 3 [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]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	442	316	2	2
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	prepaid expenses	repaid expenses	advance to employees	advance to employees
Other current assets, others	442	316	2	2

Other current assets others [Table]

..(2)

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

Other current assets others [Axis]	Other Current Assets Others 4 [Member]		Other Current Assets Others 5 [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]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	1,206	637	4,073	544
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	advance to suppliers	advance to suppliers	balances with Govt Authorities	Balances with Govt Authorities
Other current assets, others	1,206	637	4,073	544

Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of assets based on security [Axis]	Secured 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]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	214	47	29,825	32,793
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	214	47	29,825	32,793
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors	0	0	0	0
Trade receivables due by other officers	0	0	0	0
Trade receivables due by others	0	0	0	0
Total trade receivables due by directors, other officers or others	0	0	0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner	0	0	0	0
Trade receivables due by private companies in which any director is director	0	0	0	0
Trade receivables due by private companies in which any director is member	0	0	0	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0	0	0

Subclassification of trade receivables [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of assets based on security [Axis]	Doubtful [Member]	
	31/03/2018	31/03/2017
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [Line items]		
Breakup of trade receivables [Abstract]		
Trade receivables, gross	5,858	5,328
Allowance for bad and doubtful debts	5,858	5,328
Total trade receivables	0	0
Details of trade receivables due by directors, other officers or others [Abstract]		
Trade receivables due by directors	0	0
Trade receivables due by other officers	0	0
Trade receivables due by others	0	0
Total trade receivables due by directors, other officers or others	0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]		
Trade receivables due by firms in which any director is partner	0	0
Trade receivables due by private companies in which any director is director	0	0
Trade receivables due by private companies in which any director is member	0	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0

Other non-current liabilities others [Table]

..(1)

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

Other non-current liabilities others [Axis]	Other Noncurrent Liabilities Others 1 [Member]		Other Noncurrent Liabilities Others 2 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current liabilities [Abstract]				
Other non-current liabilities others	49	40	1,134	1,027
Other non-current liabilities others [Abstract]				
Other non-current liabilities others [Line items]				
Description of other non-current liabilities others	provision for gratuity	provision for gratuity	advance service and maintenance billing	advance service and billing maintenance
Other non-current liabilities others	49	40	1,134	1,027

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (8) [See below]	
Disclosure of notes on loans explanatory [TextBlock]	Textual information (9) [See below]	
Total other non-current financial assets	791	903
Advances, non-current	0	0
Total other non-current assets	(A) 13,762	(B) 12,067
Disclosure of inventories Explanatory [TextBlock]	Textual information (10) [See below]	
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (11) [See below]	
Fixed deposits with banks	68,469	48,904
Other deposits with banks	3,593	2,840
Total balance with banks	72,062	51,744
Cheques, drafts on hand	0	86
Cash on hand	0	1
Others	-10	-35
Total cash and cash equivalents	72,052	51,796
Bank balance other than cash and cash equivalents	199	90
Total cash and bank balances	72,251	51,886
Nature of other cash and cash equivalents	Temporary Overdrafts	Temporary Overdrafts
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Total other current financial assets	(C) 6,491	(D) 4,661
Disclosure of notes on other current assets explanatory [TextBlock]	Textual information (12) [See below]	
Total other current assets	5,723	1,499
Total other non-current financial liabilities	0	0
Nature of other provisions	Other Provisions	Other Provisions
Disclosure of notes on other non-current liabilities explanatory [TextBlock]	Textual information (13) [See below]	
Total other non-current liabilities	(E) 1,183	(F) 1,067
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Derivative liabilities	0	0
Total other current financial liabilities	(G) 339	491
Disclosure of other current liabilities notes explanatory [TextBlock]	Textual information (14) [See below]	
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0	0
Total proposed equity dividend	0	0
Total proposed preference dividend	0	0
Total proposed dividend	0	0
Total other current liabilities	(H) 64,473	(I) 57,805

Footnotes

- (A) This includes non current tax asset of Rs.7029 lakhs and other non current asset of Rs.6733 lakhs.
 (B) This includes non current tax assets of Rs.5870 laks and non current asset of Rs.6197 lakhs.
 (C) This balance includes contract work in progress Rs. 4336 lakhs and other financial assets Rs. 2155 lakhs
 (D) This includes capital work in progress Rs. 932 lakhs and other financial assets Rs 3729 lakhs.
 (E) This includes employee benefit obligation of Rs.49 lakhs and other non current liabilities of Rs. 1134 lakhs.
 (F) This includes employee benefit obligation of Rs. 40 lakhs and other non current liabilities of Rs. 1027 lakhs.
 (G)
 (H) This includes Employee benefit obligation of Rs.3362 lakhs and other current liabilities of Rs.61111 lakhs
 (I) This includes Employee benefit obligation of Rs.3090 lakhs and other current liabilities of Rs.54715 lakhs

Textual information (7)

Mode of valuation

Mode of valuation

Cost for components of elevators includes materials, labour and manufacturing overheads and other costs incurred in bringing the inventories to their present location, and is determined using standard cost method that approximates actual cost.

Textual information (8)

Disclosure of notes on trade receivables explanatory [Text Block]

Trade receivables - non current		
(Unsecured)	As at March 31, 2018	As at March 31, 2017
Considered good	214	47
	214	47
Trade receivables - current (Refer note 44)		
(Unsecured)	As at March 31, 2018	As at March 31, 2017
Considered good *	29,826	32,792
Considered doubtful	5,858	5,328
	35,684	38,119
Less: Allowance for doubtful debts	(5,858)	(5,328)
	29,826	32,792

* This includes amount receivable from related parties Rs. 127 lakhs (March 31, 2017 : Rs. 39 lakhs)
 The group's exposure to credit and currency risks, and loss allowances related to trade receivables are disclosed in Note 42.

Textual information (9)

Disclosure of notes on loans explanatory [Text Block]

Loans - Non-current				
		As at March 31, 2018	As at March 31, 2017	
Unsecured, considered good:				
Loans to related parties				
UTC Fire and Security India Limited		-	15,430	
Chubb Alba Control Systems Limited		-	42,053	
Carrier Race Technologies Private Limited		-	2,930	
Loans to employees		10	45	
		10	60,458	
Loans - Current		As at March 31, 2018	As at March 31, 2017	
Unsecured, considered good:				
Loans to related parties				
Chubb Alba Control Systems Limited		20,986	12,524	
Carrier Race Technologies Private Limited		3,150	-	
Loans to employees		53	115	
		24,189	12,639	
Details of Loans to Related Parties				
Particulars	As at March 31, 2018 Amounts	Purpose	Rate of interest %	Repayable on or before
Chubb Alba Control Systems Limited	20,986	Project financing and working capital	11.25	May 19,2018
	20,986			
Carrier Race Technologies Private Limited	3,150	Working capital	12.50	July 30,2018
	3,150			
Details of Loans to Related Parties				

Particulars	As at March 31, 2017 Amounts	Purpose	Rate of interest %	Repayable on or before
UTC Fire and Security India Limited #	15,430	Project financing and working capital	12.50	June 15, 2017
	15,430			
Chubb Alba Control Systems Limited #	965	Working capital	12.50	May 8, 2017
	53,612	Project financing and working capital	11.25	Aug 22, 2017
	54,577			
Carrier Race Technologies Private Limited #	2,930	Working capital	12.50	May 24, 2017
	2,930			

The loans given to these parties are renewable with mutual consent. The group has classified these loan amounts as 'Non-current' in Note 6 (a), considering the intention to recover these loan amounts beyond a period of 12 months from the balance sheet date.

Textual information (10)

Disclosure of inventories Explanatory [Text Block]

Inventories	As at March 31, 2018	As at March 31, 2017
[Refer Note 3(c)]		
Raw materials:		
Components and Spares [including Components In-transit Rs. 6,814 lakhs (March 31, 2017: Rs. 4,255 lakhs)]	12,892	10,246
Work-in-progress for components for elevator constructions	262	273
	13,154	10,519

During the year, the group has written down inventories by Rs. 20 lakhs (Previous year Rs. 42 lakhs) in respect of provision for slow moving and obsolete items. These are recognised as an expense during the year and included in 'Changes in inventories of work-in-progress' in Statement of Profit and Loss.

Details of Inventory

Following the industry pattern, the group considers an Elevator as produced when total components comprising complete elevators are dispatched from the Shipping department. Accordingly, there is no closing stock of goods produced as of March 31, 2018 and March 31, 2017

Textual information (11)

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

14 Cash and Cash equivalents

[Refer Note 3(o)]	As at March 31, 2018	As at March 31, 2017
Balances with banks		
-In Current accounts	3,593	2,840
-Deposits with original maturity of less than three months	68,469	48,904
Cheques on hand	-	86
Cash on hand	#	1
	72,062	51,831

Amount is below rounding off norms adopted by the Company.

Disclosure On Specified Bank Notes

During the year ended 31st March 2017, the group held specified bank notes or other denomination notes as defined in the MCA notification G.S.R. 308(E) dated March 31, 2017. The details of Specified Bank Notes held and transacted during the period from November 8, 2016 to December 30, 2016, along with that of other notes given below as per the notification.

Particular	Specified Bank Notes*	Other notes	Total
Closing cash on hand as on November 8, 2016	2	1	3
Add : Receipts for permitted transactions	-	1	1
Less : Paid for permitted transactions	-	1	1
Less : Deposited in bank accounts	2	-	2
Closing cash on hand as on December 30, 2016	-	1	1

* For the purposes of this note, the term 'Specified Bank Notes' shall have the same meaning provided in the notification of the Government of India, in the Ministry of Finance, Department of Economic Affairs number S.O. 3407(E), dated the November 8, 2016.

15 Bank balances other than above

	As at March 31, 2018	As at March 31, 2017
Unpaid dividend	177	48
Deposit with banks [towards security deposit against sales tax and other matters]	22	42
	199	90

Textual information (12)

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

Other non-current assets	As at March 31, 2018	As at March 31, 2017
Unsecured, considered good		
Capital advance	23	26
Prepaid expenses	77	97
Balances with government authorities	6,600	6,059
Advance to employees	33	15
Unsecured, considered doubtful		
Balances with Government Authorities	1,099	1,104
Less: Provision for doubtful receivables	(1,099)	(1,104)
	-	-
	6,733	6,197

Textual information (13)

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

Other non-current liabilities	As at March 31, 2018	As at March 31, 2017
Advance service and maintenance billing	1,134	1,027
	1,134	1,027

Textual information (14)

Disclosure of other current liabilities notes explanatory [Text Block]

Other current liabilities	As at March 31, 2018	As at March 31, 2017
Advances from customers	7,768	5,401
Advance service and maintenance billing	7,667	11,442
Statutory liabilities *	4,219	1,944
Invoices raised in respect of incomplete contracts (Refer Note 29)	143,133	124,287
Less: Adjusted against aggregated amount of cost incurred and recognised profits (less recognised losses)	102,489	89,233
Deferred Revenue for elevator contracts for service and maintenance	40,644	35,054
	813	874
	61,111	54,715
Statutory liabilities includes below break up:		
Goods and Service Tax	3359	-
Sales and Service tax, Tax deducted and tax collected at source	515	1,720
Provident fund and family pension scheme	314	190
Employees state insurance	9	6
Others (Labour welfare fund and Profession tax)	22	28
	4,219	1,944

[401200] Notes - Additional disclosures on balance sheet**Details of disclosures required under MSMED Act 2006 [Table]**

..(1)

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

Micro small medium enterprises [Axis]	Micro Small Medium Enterprises 1 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Additional balance sheet notes [Abstract]		
Details of disclosures required under MSMED Act 2006 [Abstract]		
Details of disclosures required under MSMED Act 2006 [Line items]		
Principal and interest due remaining unpaid [Abstract]		
Principal due remaining unpaid	44	42
Interest due remaining unpaid	7	6
Total principal and interest due remaining unpaid	51	48
Amount of interest paid under MSMED Act 2006	143	213
Amount of payments made to supplier beyond due date during year	1	1
Amount of interest due and payable for period	32	21
Amount of interest accrued and remaining unpaid at end of accounting year	0	0
Amount of further interest due and payable even in succeeding year	0	0
Maximum amount outstanding for period from micro small medium enterprises	0	0
Name supplier being micro small medium enterprises	Various parties	Various parties

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
Details of disclosures required under MSMED Act 2006 [Abstract]		
Principal and interest due remaining unpaid [Abstract]		
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Net worth of company	61,942	94,575
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	805	625
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

[611800] Notes - Revenue

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

	01/04/2017 to 31/03/2018
Disclosure of revenue [TextBlock]	Textual information (15) [See below]

Textual information (15)

Disclosure of revenue [Text Block]

(d) Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable. Amount disclosed as revenue are inclusive of excise duty (up to the applicable date), and net of sales taxes (up to the applicable date), Goods and Services Tax (GST) and taxes collected on behalf of the third parties. Revenue is recognised to the extent it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Revenue from construction and repair contracts is recognised on Percentage of Completion Method with reference to the stage of completion of the contract activity at the end of the reporting period. The stage of completion of a contract is determined as the proportion that contract costs incurred for work performed up to the year end bear to the estimated total contract costs. However, provisions are made for the entire loss on a contract irrespective of the amount of work done.

When two or more revenue generating activities or deliverables are provided under a single arrangement, each deliverable is considered to be a separate unit of account and accounted for separately. The allocation of consideration from a revenue arrangement to its separate units of account is based on the relative fair value of each unit. If the fair value of the delivered item is not reliably measurable, then revenue is allocated based on the difference between the total arrangement consideration and the fair value of the undelivered item. Under contracts for supplies and installation, the group provides free service / maintenance to its customers. The consideration received is allocated between the equipment sale and service relative to the fair value of free service offered. The fair value of the free service is deferred and recognised as revenue on pro-rata basis over the contract period.

Revenue from Maintenance contracts is recognised on pro-rata basis over the contract period.

Revenue from the sale of raw materials and components, and sale of scrap are recognised when the significant risks and rewards of ownership of the goods have passed to the customer.

Price Adjustment Claims, if any, are recognised as income after considering reasonable certainty of collection.

[612400] Notes - Service concession arrangements

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits

Disclosure of defined benefit plans [Table]

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	Defined Benefit Plans Categories 1 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Defined Benefit plan gratuity	Defined benefit plan gratuity
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	8,872	8,299
Plan assets, at fair value	9,234	7,464
Net surplus (deficit) in plan	362	-835
Actuarial assumption of discount rates	7.56%	7.12%

Disclosure of net defined benefit liability (assets) [Table]

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]		
Net defined benefit liability (assets) [Axis]	Net defined benefit liability (assets) [Member]		
Defined benefit plans categories [Axis]	Defined Benefit Plans Categories 1 [Member]		
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of net defined benefit liability (assets) [Abstract]			
Disclosure of net defined benefit liability (assets) [Line items]			
Description of type of plan	Net Defined Benefit Plan Gratuity	Net Defined Benefit Plan Gratuity	
Changes in net defined benefit liability (assets) [Abstract]			
Current service cost, net defined benefit liability (assets)	576	516	
Interest expense (income), net defined benefit liability (assets)	631	627	
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]			
Return on plan assets, net defined benefit liability (assets)	274	-259	
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-27	363	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	247	104	
Increase (decrease) through other changes, net defined benefit liability (assets)	-285	-466	
Total increase (decrease) in net defined benefit liability (assets)	675	573	
Net defined benefit liability (assets) at end of period	9,547	8,872	8,299

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of employee benefits [TextBlock]	Textual information (16) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

Textual information (16)

Disclosure of employee benefits [Text Block]

Defined Contribution Plans

- a. Superannuation Fund
- b. State Defined Contribution Plans
 - Employers' Contribution to Employees State Insurance
 - Other contribution plan

	Year ended March 31, 2018	Year ended March 31, 2017
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Amount recognised in the Statement of Profit and Loss

(i) Employers' Contribution to Superannuation	175	170
(ii) Employers' Contribution to Employees State Insurance and Employees' Deposit Linked insurance scheme	48	67
(iii) Labour Welfare Fund	*	*
(iv) Contribution to Provident and Family Pension Scheme	1,462	1,195
	1,685	1,432

* Amounts below rounding off norms adopted by the company.

Defined Benefit Plans

Gratuity

The amounts recognised in the balance sheet and the movements in the net defined benefit obligation over the year are as follows:

Particulars	Funded Plan		Unfunded Plan		FALSE
	Present Value of Obligation	Fair Value of Plan Assets	Net defined benefit (asset) liability	Present Value of Obligation	
Balance as on March 31, 2016	8,299	7,464	835	43	
Interest cost	627	564	63	3	104
Current service cost	516	-	516	5	
Total amount recognised in profit or loss	1,143	564	579	8	
Actuarial (Gains)/Losses on Obligations - Due to Change in Financial Assumptions	259	-	259	-	FALSE
Actuarial (Gains)/Losses on Obligations - Due to Experience	(363)	-	(363)	(6)	
Expected Return on Plan Assets	-	86	(86)	-	9,080
Total amount recognised in other comprehensive income	(104)	86	(190)	(6)	

Contributions by employer	-	835	(835)	-	1,039
Benefit Paid	(466)	(466)	-	(1)	
Balance as on March 31, 2017	8,872	8,483	389	44	10,041

Particulars	Present Value of Obligation	Fair Value of Plan Assets	Net defined benefit (asset) liability	Present Value of Obligation	8,378
Balance as on March 31, 2017	8,872	8,483	389	44	7,710
Interest cost	631	603	28	3	
Current service cost	576	-	576	6	
Total amount recognised in profit or loss	1,207	603	604	9	
Actuarial (Gains)/Losses on Obligations - Due to Change in Financial Assumptions	(274)	-	(274)	-	
Actuarial (Gains)/Losses on Obligations - Due to Experience	27	-	(27)	(2)	
Expected Return on Plan Assets	-	286	(281)	-	
Total amount recognised in other comprehensive income	(247)	286	(528)	(2)	9,547
Contributions by employer	-	62	(152)	-	
Benefit Paid	(285)	(200)	-	3	
Balance as on March 31, 2018	9,547	9,234	313	54	(494)

The net liability disclosed above relates to funded and unfunded plans as below:

Particulars	Funded Plan		Unfunded Plan		As at
	As at March 31, 2017	As at March 31, 2018	As at March 31, 2017	As at March 31, 2018	
Present Value of funded obligation as at the year end	(9,547)	(8,872)	(54)	(44)	
Fair Value of Plan Assets as at the year end	9,234	8,483	-	-	835
Funded Status	(313)	(389)	(54)	(44)	
Present Value of unfunded Obligation as at the year end	-	-	-	-	
Unfunded Net Liability recognised in Balance Sheet	(313)	(389)	(54)	(44)	

Amount recognised in the Balance Sheet

Particulars	Funded Plan		Unfunded Plan		As at
	As at March 31, 2017	As at March 31, 2018	As at March 31, 2017	As at March 31, 2018	
Present Value of Obligation at the end of the year	(9,547)	(8,872)	(54)	(44)	
Fair value of plan assets at the end of the year	9,234	8,483	-	-	
Liability recognised in the Balance Sheet	(313)	(389)	(54)	(44)	

Actuarial assumptions

Valuation in respect of Gratuity has been carried out by an independent actuary, as at the BalanceSheet date, based on the following assumptions:

	Funded Plan		Unfunded Plan	
	As at	As at	As at	As at
March 31, 2018	March 31, 2017	March 31, 2018	March 31, 2017	
Discount rate (per annum)	7.56%	7.12%	7.51%	7.00%
Rate of increase in Salary	10.00%	10.00%	9.48%	9.00%
Rate of Return on Plan Assets	7.56%	7.12%	-	-

- The discount rates reflects the prevailing market yields of Indian Government securities as at the Balance Sheet date for the estimated term of the obligation.

- The estimates of future salary increases considered in actuarial valuation take into account inflation, seniority, promotion and other relevant factors such as supply and demand and the employment market.

Sensitivity analysis

Reasonably possible changes at the reporting date to one of the relevant actuarial assumptions, holding other assumptions constant, would have affected the defined benefit obligation by the amounts shown below.

	Funded Plan			
	Impact on defined benefit obligation of Gratuity (Amounts)			
	As at March 31, 2018	As at March 31, 2017	As at March 31, 2018	As at March 31, 2017
	Increase in rate	Decrease in rate	Increase in rate	Decrease in rate
Discount Rate (0.5 % movement)	(293)	312	(294)	313
Compensation levels (0.5 % movement)	304	(288)	303	(287)
Employee turnover (0.5 % movement)	(49)	51	(56)	59
	Unfunded Plan			
	Impact on defined benefit obligation of Gratuity (Amounts)			
	As at March 31, 2018	As at March 31, 2017	As at March 31, 2018	As at March 31, 2017
	Increase in rate	Decrease in rate	Increase in rate	Decrease in rate
Discount rate (1% movement)	(51)	57	(41)	46
Compensation levels (1% movement)	57	(51)	46	(41)
Employee turnover (-/+50%)	(5)	56	(42)	46

The sensitivity analysis above have been determined based on a method that extrapolates the impact on

defined benefit obligations as a result of reasonable changes in key assumptions occurring at the end of the reporting period.

The above sensitivity analyses are based on a change in an assumption while holding all other assumptions constant. When calculating the sensitivity of the defined benefit obligation to significant actuarial assumptions the same method (present value of the defined benefit obligation calculated with the projected unit credit method at the end of the reporting period) has been applied as when calculating the defined benefit liability recognised in the balance sheet.

The methods and types of assumptions used in preparing the sensitivity analysis did not change as compared to the previous year.

The major categories of plan assets for gratuity are as follows:

Particulars	Funded Plan			
	As at March 31, 2018 Amount	As at March 31, 2017 %	Amount	%
Debts Instruments:				
Central Government Securities	56	1	652	8
State Government Securities	102	1	242	3
Corporate Bonds	572	6	1,856	22
Investment Funds:				
Special Deposits Scheme	-	0	273	3
Insurance managed funds	8,178	88	4,492	53
Others:				
Cash and cash equivalents (net)	326	4	968	11
Total	9,234	100	8,483	100
Recognised under:				
	March 31, 2018	March 31, 2017		
Non-current employee benefit obligations [Refer Note 21(a)]	49	40		
Current employee benefit obligations [Refer Note 21(b)]	318	393		
Particulars				
	March 31, 2018	March 31, 2017		
Expected gratuity contribution for the next year	917	838		

Defined benefit liability and employer contributions

The weighted average duration of the defined benefit obligation is 8 years (March 31, 2017 – 8 years). The expected maturity analysis of undiscounted gratuity is as follows:

Particulars	Funded Plan			Total
	Less than a year	Between 2 - 5 years	Over 5 years	
March 31, 2018				
Defined benefit obligation (gratuity)	1,238	3,379	13,304	17,921
March 31, 2017				
Defined benefit obligation (gratuity)	764	3,089	12,620	16,473

Unfunded Plan

Particulars	Less than a year	Between 2 - 5 years	Over 5 years	Total
March 31, 2018				
Defined benefit obligation (gratuity)	1	45	117	163
March 31, 2017				
Defined benefit obligation (gratuity)	1	19	21	41

Risk exposure

Through its defined benefit plans, The group is exposed to a number of risks, the most significant of which are detailed below:

Asset Volatility

The plan liabilities are calculated using a discount rate set with reference to market yield of Government securities as at the Balance Sheet date; if plan asset underperform this yield, this will create a deficit. Most of the plan asset investments is in fixed income securities with high grade and in Government of India securities, Group Gratuity Scheme of Life Insurance Corporation of India, Public Sector Undertaking Bonds, Special Deposit Scheme and Other Securities. These are subject to interest rate risk and the funds manages interest rate risk. The group has a risk management strategy where the aggregate amount of risk exposure on a portfolio level is maintained at a fixed range. Any deviations from the range are corrected by rebalancing the portfolio. The management intends to maintain the above investment mix in the continuing years.

Changes in yields

A decrease in yields of plan assets will increase plan liabilities, although this will be partially offset by an increase in the value of the plans' holdings.

Provident Fund

The group has an obligation to fund any shortfall on the yield of the trust's investments over the administered interest rates on an annual basis. These administered rates are determined annually predominantly considering the social rather than economic factors and in most cases the actual return earned by The group has been higher in the past years. The actuary has provided a valuation for provident fund liabilities on the basis of guidance issued by Actuarial Society of India and based on the below provided assumptions there is no shortfall as at March 31, 2018 and March 31, 2017 respectively.

The details of fund and plan asset position are given below:

Particulars	Funded Plan	
	As at	As at
March 31, 2018	March 31, 2017	
Plan assets at period end, at fair value	30,947	27,154
Present value of benefit obligation at year end	(30,947)	(27,154)
Asset recognized in balance sheet	-	-

The plan assets have been primarily invested in government securities.

Assumptions used in determining the present value obligation of the interest rate guarantee under the Deterministic Approach:

Particulars	Funded Plan	
	As at	As at
March 31, 2018	March 31, 2017	
Government of India (GOI) bond yield	7.56%	7.12%
Remaining term to maturity of portfolio	5 years	5 years
Expected guaranteed interest rate - First year :	8.55%	8.65%
- Thereafter :	8.55%	8.65%

The group contributed Rs. 1,462 lakhs and Rs. 1,195 lakhs to the provident fund during the years ended March 31, 2018 and March 31, 2017, respectively and the same has been recognised in the Consolidated Statement of Profit and Loss under the head Employees Benefit Expenses (Refer note 33).

The Liability for leave encashment and compensated absences as at year end is Rs. 3,039 lakhs (March 31, 2017 - Rs. 2,697 lakhs). (Refer note 21) 21.63

[612800] Notes - Borrowing costs

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[612200] Notes - Leases

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

[613100] Notes - Effects of changes in foreign exchange rates

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	82,708	73,509
Revenue from sale of services	60,408	54,996
Other operating revenues	0	0
Other operating revenues	0	0
Total revenue from operations other than finance company	1,43,116	1,28,505
Disclosure of revenue from operations for finance company [Abstract]		
Total revenue from operations finance company	0	0
Total revenue from operations	1,43,116	1,28,505
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Total other operating revenues	0	0
Total other operating revenues	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	2,246	6,836
Interest from customers on amounts overdue, current investments	0	0
Total interest income on current investments	2,246	6,836
Interest income on non-current investments [Abstract]		
Total interest income on non-current investments	0	0
Total interest income	2,246	6,836
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Total net gain/loss on sale of investments	0	0
Rental income on investment property [Abstract]		
Rental income on investment property, current	0	50
Total rental income on investment property	0	50
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Total net gain/loss on foreign currency fluctuations treated as other income	0	0
Interest on income tax refund	164	189
Miscellaneous other non-operating income	(A) 8,516	4,115
Total other non-operating income	8,680	4,304
Total other income	10,926	11,190
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Total interest expense non-current loans	0	0
Interest expense current loans [Abstract]		
Interest expense current loans, banks	(B) 13	16
Interest expense current loans, others	0	0
Total interest expense current loans	13	16
Other interest charges	(C) 124	56

Total interest expense	137	72
Total finance costs	(D) 137	72
Employee benefit expense [Abstract]		
Salaries and wages	26,463	24,192
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for contract labour	(E) 1,636	1,365
Total contribution to provident and other funds	1,636	1,365
Employee share based payment [Abstract]		
Employee share based payment- Equity settled	491	389
Total employee share based payment	491	389
Gratuity	613	587
Other retirement benefits	48	67
Staff welfare expense	1,311	932
Total employee benefit expense	30,562	27,532
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	974	1,279
Amortisation expense	0	1
Total depreciation, depletion and amortisation expense	974	1,280
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	1,553	1,352
Power and fuel	450	412
Rent	1,995	1,933
Repairs to building	286	258
Repairs to machinery	(F) 852	548
Insurance	1,065	680
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	712	644
Total rates and taxes excluding taxes on income	712	644
Printing stationery	367	363
Travelling conveyance	2,283	2,235
Legal professional charges	1,888	1,397
Directors sitting fees	3	2
Commission to directors other than whole time director or managing director or manager	12	12
Advertising promotional expenses	463	303
Commission paid sole selling agents	825	611
Cost transportation [Abstract]		
Total cost transportation	0	0
Cost royalty	4,569	4,370
Impairment loss on financial assets [Abstract]		
Total impairment loss on financial assets	0	0
Impairment loss on non financial assets [Abstract]		
Total impairment loss on non-financial assets	0	0
Net provisions charged [Abstract]		
Other provisions created	0	1,043
Total net provisions charged	0	1,043
Discount issue shares debentures written off [Abstract]		
Total discount issue shares debentures written off	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Contract cost [Abstract]		
Overhead costs apportioned contracts [Abstract]		
Total overhead costs apportioned contracts	0	0
Total contract cost	0	0
Payments to auditor [Abstract]		
Payment for audit services	40	55

Payment for taxation matters	5	8
Payment for company law matters	0	0
Payment for other services	1	13
Payment for reimbursement of expenses	1	4
Total payments to auditor	47	80
Payments to cost auditor [Abstract]		
Total payments to cost auditor	0	0
CSR expenditure	402	362
Miscellaneous expenses	15,774	14,330
Total other expenses	(G) 33,546	(H) 30,935
Breakup of expenditure on production, transportation and other expenditure pertaining to exploration and production activities [Abstract]		
Total expenditure on production, transportation and other expenditure pertaining to exploration and production activities	0	0
Current tax [Abstract]		
Current tax pertaining to previous years	310	-29
Current tax pertaining to current year	9,500	8,800
Total current tax	9,810	8,771

Footnotes

- (A) (A) - Loans to related parties (Refer Note 44) - Others Provision for Contingency no longer required written back (Net) (Refer Note 20) Recoveries of expenses from related parties Gain on forward contracts not designated as hedges (Net) Unwinding of interest on deposits / retention money / employee loans Others, For both the years
- (B) (B) Interest for both the years are included here as there is no classification of current or non current given in the financials
- (C) (C) Unwinding of discount on Product Upgradation Provision Interest expense on delayed payments of taxes Interest - others Sumation of these expenses are updated in this column for both the years
- (D) (D) interest expenses
- (E) (E) Contribution to Provident and Family Pension Scheme Contribution to Superannuation Scheme (similary done for 20
- (F) (F) Repairs and maintenance: - Plant and machinery - Vehicles - Others These category of expenses are clubbed under this head for both the years
- (G) (G) includes Other Expenses and Excise duty
- (H) This includes excise duty

[613200] Notes - Cash flow statement

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	72,052	51,796	1,07,084
Cash and cash equivalents	72,052	51,796	
Income taxes paid (refund), classified as operating activities	7,887	11,785	
Income taxes paid (refund), classified as financing activities	0	0	
Total income taxes paid (refund)	7,887	11,785	

[500200] Notes - Additional information statement of profit and loss

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Additional information on profit and loss account explanatory [TextBlock]		
Net write-downs (reversals of write-downs) of inventories	0	0
Net write-downs (reversals of write-downs) of property, plant and equipment	0	0
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	0	0
Net gains (losses) on disposals of non-current assets	0	0
Net gains (losses) on disposals of property, plant and equipment	0	0
Net gains (losses) on disposals of investment properties	0	0
Net gains (losses) on disposals of investments	0	0
Net gains (losses) on litigation settlements	0	0
Net gains (losses) on change in fair value of derivatives	0	0
Total share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax	1	-1
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	1	-1
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	0	0
Total aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Total aggregated income tax relating to components of other comprehensive income	0	0
Changes in inventories of finished goods	11	-126
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	11	-126
Exceptional items before tax	-112	142
Total exceptional items	-112	142
Details of nature of exceptional items	Profit From Investment In Associate	Profit From Investment In Associate
Total revenue arising from exchanges of goods or services	0	0
Domestic sale manufactured goods	82,708	73,509
Total domestic turnover goods, gross	82,708	73,509
Total export turnover goods, gross	0	0
Total revenue from sale of products	82,708	73,509
Domestic revenue services	60,408	54,996
Total revenue from sale of services	60,408	54,996
Gross value of transaction with related parties	805	625
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

[613300] Notes - Operating segments

Disclosure of reportable segments [Table]

..(1)

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

Entity's reportable segments [Axis]	Reportable segments 1 [Member]		Reportable segments 2 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of reportable segments [Abstract]				
Disclosure of reportable segments [Line items]				
Nature of reportable segment	new equipment installation	New equipment installation	Service	Service
Revenue primary reportable segment	82,896	73,613	60,220	54,892
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	82,896	73,613	60,220	54,892
Interest revenue expense reportable segment [Abstract]				
Interest income reportable segment	749	898	0	0
Total interest income (expense) reportable segment	749	898	0	0
Depreciation and amortisation expense reportable segment	868	1,073	105	207
Other material non-cash items reportable segment	4,152	1,928	-504	-838
Profit (loss) reportable segment	-1,347	-12,429	19,927	23,984
Assets reportable segment	0	0	0	0
Liabilities reportable segment	0	0	0	0

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of entity's operating segments [TextBlock]	Textual information (17) [See below]	
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	Yes	Yes
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

Textual information (17)

Disclosure of entity's operating segments [Text Block]

Segment information

Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker ("CODM") of the Company. The CODM, who is responsible for allocating resources and assessing performance of the operating segments, has been identified as the Managing Director of the Company. The Group has identified the following segments i.e. (i) Contract for supply and installation of elevators, escalators and trav-o-lators and (ii) services for maintenance, repairs and modernisation of elevators and escalators as reporting segments based on the information reviewed by CODM.

The above business segments have been identified considering:

- a) the nature of products and services
- b) the differing risks and returns
- c) the internal organisation and management structure, and
- d) the internal financial reporting systems.

The segment information presented is in accordance with the accounting policies adopted for preparing the consolidated financial statements of the Company.

Transfer prices between operating segments are on an arm's length basis in a manner similar to transactions with third parties.

Particulars	2017-18			2016-17		
	New Equipment Installation	Service	Total	New Equipment Installation	Service	Total
Revenue						
Segment revenue	82,896	60,220	143,116	73,613	54,892	128,505
Inter-segment revenue	-	-	-	-	-	-
External revenue	82,896	60,220	143,116	73,613	54,892	128,505
Other income	749	-	749	898	-	898
Segment result	(1,347)	19,927	18,581	(12,429)	23,984	11,555
Unallocable Income /(Expenses)						
Other income			10,178			10,292
Other expenses			(241)			(310)
Profit before taxation			28,517			21,537
Depreciation						
Segment depreciation	868	105	974	1,073	207	1,280
Unallocable depreciation			-			-

Total Depreciation			974			1,280
Non Cash Expenses/(income) other than Depreciation						
Segment Non Cash Expenditure	4,152	(504)	3,648	1,928	(838)	1,090
Unallocable Non Cash Expenditure			(36)			322
Total Non Cash Expenditure other than Depreciation			3,612			1,412

Information about major customers

There is no single customer which contributes more than 10% of the Group's total revenues.

[610700] Notes - Business combinations

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities**Disclosure of associates [Table]**

..(1)

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

Associates [Axis]	Significant Investments In Associates 1 [Member]
	01/04/2017 to 31/03/2018
Disclosure of associates [Abstract]	
Disclosure of associates [Line items]	
Name of associate entity	TRIO ELEVATORS CO (INDIA) LIMITED
Principal place of business of associate	India
Country of incorporation of associate	India
CIN of associate entity	U31103GJ2006PLC048885
Whether associate has been considered in consolidation	Yes
Proportion of ownership interest in associate	20.00%
Proportion of voting rights held in associate	20.00%
Amount of investment in associate	144
Number of shares held of associate	[shares] 2,88,550
Net worth attributable to shareholding as per latest audited balance sheet associate	1,947
Profit (loss) for year associate	-112
Description of nature and extent of significant restrictions on transfer of funds to parent	NA
Description of nature and extent of significant restrictions on transfer of funds to parent	NA

Disclosure of details of subsidiaries [Table]

..(1)

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

Subsidiaries [Axis]	Significant Investments In Subsidiaries 1 [Member]
	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]	
Disclosure of subsidiaries [Line items]	
Name of subsidiary	Supriya Elevator Company (India) Limited
Principal place of business of subsidiary	India
Country of incorporation or residence of subsidiary	India
CIN of subsidiary company	U29150TN2008PLC068160
Section under which company became subsidiary	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No
Reason if no filing has been made by subsidiary	NA
Whether financial year of subsidiary different from financial year of holding company	No
Financial year of subsidiary [Abstract]	
Start date of accounting period of subsidiary	01/04/2017
End date of accounting period of subsidiary	31/03/2018
Percentage of shareholding in subsidiary	100.00%
Key information about subsidiary [Abstract]	
Reporting currency of subsidiary	INR
Exchange rate as applicable for subsidiary	NA
Share capital of subsidiary	269
Reserves and surplus of subsidiary	-1,132
Total assets of subsidiary	336
Total liabilities of subsidiary	1,200
Investment of subsidiary	0
Turnover of subsidiary	1,365
Profit before tax of subsidiary	-80
Provision for tax of subsidiary	0
Profit after tax of subsidiary	-80
Proposed dividend of subsidiary	0
Name of subsidiary	Supriya Elevator Company (India) Limited
Principal place of business of subsidiary	India
Country of incorporation or residence of subsidiary	India
CIN of subsidiary company	U29150TN2008PLC068160

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	No
Number of subsidiary companies	[pure] 1	
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	Yes	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[613400] Notes - Consolidated Financial Statements

Disclosure of details of entities consolidated [Table]

..(1)

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

Entities consolidated [Axis]	Entities Consolidated 1 [Member]	Entities Consolidated 2 [Member]	Entities Consolidated 3 [Member]
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of additional information consolidated financial statements [Abstract]			
Disclosure of additional information consolidated financial statements [Line items]			
Type of entity consolidated	Parent	Indian Subsidiary	Indian Associate
Amount of net assets of entity consolidated	62,488	-864	329
Net assets of entity as percentage of consolidated net assets	101.00%	-1.00%	1.00%
Amount of share in profit or loss of entity consolidated	17,867	-76	-111
Share in profit or loss of entity as percentage of consolidated profit or loss	101.00%	0.00%	-1.00%
Amount of share in other comprehensive income consolidated	343	-4	1
Share in other comprehensive income consolidated	(A) 1010000000.00%	-10000000.00%	0.00%
Amount of share in comprehensive income consolidated	18,210	-80	-109
Share in comprehensive income consolidated	1010000000.00%	0.00%	-10000000.00%

Footnotes

(A) This is taken in Percentage. Lakhs sign to be ignored

Disclosure of details of subsidiaries [Table]

..(1)

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

Subsidiaries [Axis]	Significant Investments In Subsidiaries 1 [Member]
	01/04/2017 to 31/03/2018
Disclosure of details of subsidiaries [Abstract]	
Disclosure of details of subsidiaries [LineItems]	
Name of subsidiary consolidated	Supriya Elevator Company (India) Limited
Principal place of business of subsidiary consolidated	India
Country of incorporation or residence of subsidiary consolidated	India
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2018
Description of reason why using different reporting date or period for subsidiary consolidated	NA
Proportion of ownership interest in subsidiary consolidated	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%

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

	01/04/2017 to 31/03/2018
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

[611400] Notes - Separate financial statements

Disclosure of subsidiaries [Table]

..(1)

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

Subsidiaries [Axis]	Significant Investments In Subsidiaries 1 [Member]
	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]	
Disclosure of subsidiaries [Line items]	
Name of subsidiary	Supriya Elevator Company (India) Limited
CIN of subsidiary company	U29150TN2008PLC068160
Principal place of business of subsidiary	India
Country of incorporation or residence of subsidiary	India

Disclosure of associates [Table]

..(1)

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

Associates [Axis]	Significant Investments In Associates 1 [Member]
	01/04/2017 to 31/03/2018
Disclosure of associates [Abstract]	
Disclosure of associates [Line items]	
Name of associate entity	TRIO ELEVATORS CO (INDIA) LIMITED
CIN of associate entity	U31103GJ2006PLC048885
Principal place of business of associate	India
Country of incorporation of associate	India
Proportion of ownership interest in associate	20.00%
Proportion of voting rights held in associate	20.00%

[610800] Notes - Related party

Disclosure of transactions between related parties [Table]

..(1)

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

Categories of related parties [Axis]	Parent [Member]			
	Related Party 1 [Member]		Related Party 2 [Member]	
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	united technologies corporation inc united states	United technologies corporation inc united states	united technologies south asia pacific pvt ltd, singapore	united technologies south asia pacific pvt ltd, singapore
Country of incorporation or residence of related party	UNITED STATES	UNITED STATES	SINGAPORE	SINGAPORE
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0

Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	Related Party 1 [Member]		Related Party 10 [Member]	
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Buga otis asansor sanayi ve ticaret A.S., Turkey	Buga Otis Asansor Sanayi Ve Ticaret A.S., Turkey	Otis A.S. Czech Republic	Otis A.S., crech Republic
Country of incorporation or residence of related party	TURKEY	TURKEY	CZECH REPUBLIC	CZECH REPUBLIC
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0

Disclosure of transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	Related Party 11 [Member]		Related Party 12 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Otis A.S.,Norway	Otis A.S. Norway	Otis electric elevator co ltd. China(formely known as XIZI Otis elevator co Ltd, China)	Otis Electric Elevator Co Ltd China (Formely known as Xizi Otis Elevator Co. Ltd., China)
Country of incorporation or residence of related party	NORWAY	NORWAY	CHINA	CHINA
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0

Disclosure of transactions between related parties [Table]

..(4)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	Related Party 13 [Member]		Related Party 14 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Otis Elevator (China) Co. , China	(Otis Elevator (China) Co. , China	Otis Elevator Co Pvt Ltd , Australia	Otis Elevator Co Pvt Ltd, Australia
Country of incorporation or residence of related party	CHINA	CHINA	AUSTRALIA	AUSTRALIA
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0

Disclosure of transactions between related parties [Table]

..(5)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	Related Party 15 [Member]		Related Party 16 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Otis Elevator Company, New Jersey, United States	Otis Elevator Company, New Jersey, United States	Otis Elevator Traction Machine (China) Co. Ltd, CHINA	Otis Elevator Traction Machine(China) Co Ltd. China
Country of incorporation or residence of related party	UNITED STATES	UNITED STATES	CHINA	CHINA
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0

Disclosure of transactions between related parties [Table]

..(6)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	Related Party 17 [Member]		Related Party 18 [Member]	
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Otis Elevator Vietnam Company Ltd , Vietnam	Otis Elevator Vietnam Company Ltd, Vietnam	Otis Elevator Worldwide SPRL , Belgium	Otis Elevator Worldwide SPRL , Belgium
Country of incorporation or residence of related party	VIET NAM	VIET NAM	BELGIUM	BELGIUM
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0

Disclosure of transactions between related parties [Table]

..(7)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	Related Party 19 [Member]		Related Party 2 [Member]	
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Otis Elevator, Korea	Otis Elevator , Korea	JSC MOS OTIS Russia	JSC MOS Otis , Russia
Country of incorporation or residence of related party	KOREA , DEMOCRATIC PEOPLE'S REPUBLIC OF	KOREA , DEMOCRATIC PEOPLE'S REPUBLIC OF	RUSSIAN FEDERATION	RUSSIAN FEDERATION
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0

Disclosure of transactions between related parties [Table]

..(8)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	Related Party 20 [Member]		Related Party 21 [Member]	
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Otis Elevator International Inc, Hong kong	Otis Elevators International Inc, Hong Kong	Otis GMBH & CO. OHG, Germany	Otis GMBH & CO. OHG, Germany
Country of incorporation or residence of related party	HONG KONG	HONG KONG	GERMANY	GERMANY
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0

Disclosure of transactions between related parties [Table]

..(9)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	Related Party 22 [Member]		Related Party 23 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Otis High- Rise Elevator (Shanghai) Co. Ltd, China	Otis High- Rise Elevator (Shanghai) Co Ltd, China	Carrier Airconditioning & Refrigeration Limited	Carrier Airconditioning & Refrigeration Limited
Country of incorporation or residence of related party	CHINA	CHINA	INDIA	INDIA
CIN of related party			U74999HR1992FLC036104	U74999HR1992FLC036104
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0

Disclosure of transactions between related parties [Table]

..(10)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	Related Party 24 [Member]		Related Party 25 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Otis LLCUAE	Otis LLCUAE	Otis SCS, France	Otis SCS, France
Country of incorporation or residence of related party	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES	FRANCE	FRANCE
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0

Disclosure of transactions between related parties [Table]

..(11)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	Related Party 26 [Member]		Related Party 27 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	PT Citas Otis Elevator, Indonesia	PT Citas Otis Elevator, Indonesia	Otis AS , Norway	Otis AS , Norway
Country of incorporation or residence of related party	INDONESIA	INDONESIA	NORWAY	NORWAY
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0

Disclosure of transactions between related parties [Table]

..(12)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	Related Party 28 [Member]		Related Party 29 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Seral Otis Industrial Metalurgica Ltda Chile	Seral Otis industrial Metalurgica Ltda Chile	Sigma Elevator (M) SDN BHD Malasiya	Sigma Elevator (M) SDN BHD Malasiya
Country of incorporation or residence of related party	CHILE	CHILE	MALAYSIA	MALAYSIA
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0

Disclosure of transactions between related parties [Table]

..(13)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	Related Party 3 [Member]		Related Party 30 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Otis Elevator company (H.K.) Ltd, Hng Kong	Otis Elevator Company (H.K) ltd., Hong Kong	Sigma Elevator Singapore Pvt Ltd, Singapore	Sigma Elevator Singapore Pvt Ltd, Singapore
Country of incorporation or residence of related party	HONG KONG	HONG KONG	SINGAPORE	SINGAPORE
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0

Disclosure of transactions between related parties [Table]

..(14)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	Related Party 31 [Member]		Related Party 32 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Sigma Elevator (M) SDN BHD, Malasiya	Sigma Elevator (M) SDN BHD , Malasiya	United Technologies Corporation India Private Limited	United Technologies Corporation India Private Limited
Country of incorporation or residence of related party	MALAYSIA	MALAYSIA	INDIA	INDIA
CIN of related party			U63000DL2008FTC270957	U63000DL2008FTC270957
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0

Disclosure of transactions between related parties [Table]

..(15)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	Related Party 33 [Member]		Related Party 34 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Otis SCS	Otis SCS	UTC Fire & Security India Limited	UTC Fire & Security India Limited
Country of incorporation or residence of related party	FRANCE	FRANCE	INDIA	INDIA
CIN of related party			U29193MH1981FLC024364	U29193MH1981FLC024364
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0

Disclosure of transactions between related parties [Table]

..(16)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	Related Party 35 [Member]		Related Party 36 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Zordoya Otis S.A., Spain	Zordoya Otis SA, Spain	Carrier Race Technologies Private Limited	Carrier Race Technologies Private Limited
Country of incorporation or residence of related party	SPAIN	SPAIN	INDIA	INDIA
CIN of related party			U30007TN1992PTC023051	U30007TN1992PTC023051
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0

Disclosure of transactions between related parties [Table]

..(17)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	Related Party 37 [Member]		Related Party 38 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Carrier Singapore PTE PTE Ltd., Singapore	Carrier Singapore (PTE) Ltd., Singapore	Chubb Alba Control Systems Limited.	Chubb Alba Control Systems Limited.
Country of incorporation or residence of related party	SINGAPORE	SINGAPORE	INDIA	INDIA
CIN of related party			U31909DL1989PLC038375	U31909DL1989PLC038375
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0

Disclosure of transactions between related parties [Table]

..(18)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	Related Party 39 [Member]		Related Party 4 [Member]	
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Concepcion- Oyis Philippines Inc	Concepcion- Oyis Philippines Inc	Otis Elevator company (M) SDNBHD, Malasiya	Otis Elevator Company (M) SDNBHD, Malasiya
Country of incorporation or residence of related party	PHILIPPINES	PHILIPPINES	MALAYSIA	MALAYSIA
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0

Disclosure of transactions between related parties [Table]

..(19)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	Related Party 40 [Member]		Related Party 41 [Member]	
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Elevators (Private) Ltd. , Sri Lanka	Elevators (Pvt) Pvt., Sri Lanka	Guangzhou Otis Elevator Company Ltd., China	Guangzhou Otis Elevator Company Ltd., China
Country of incorporation or residence of related party	SRI LANKA	SRI LANKA	CHINA	CHINA
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0

Disclosure of transactions between related parties [Table]

..(20)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	Related Party 42 [Member]		Related Party 5 [Member]	
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	TRIO ELEVATORS CO (INDIA) LIMITED	TRIO ELEVATORS CO (INDIA) LIMITED	Otis Elevator company (S) Pvt Ltd, Singapore	Otis Elevator Company (S) Pvt Ltd, Singapore
Country of incorporation or residence of related party	INDIA	INDIA	SINGAPORE	SINGAPORE
CIN of related party	U31103GJ2006PLC048885	U31103GJ2006PLC048885		
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0

Disclosure of transactions between related parties [Table]

..(21)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	Related Party 6 [Member]		Related Party 7 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Carrier Air Conditioning & Refrigeration Management (Shanghai) co Ltd, China	Carrier Air Conditioning & Refrigeration Management (Shanghai) Co. Ltd, China	Otis Elevator Company Ltd , Thailand	Otis Elevator Company Ltd. , Thailand'
Country of incorporation or residence of related party	CHINA	CHINA	THAILAND	THAILAND
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0

Disclosure of transactions between related parties [Table]

..(22)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	Related Party 8 [Member]		Related Party 9 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Otis Elevator Saudi Arabia Ltd, Saudi Arabia	Otis Elevator Company Saudi Arabia Ltd., Saudi Arabia	Nippon Otis Elevator company , Japan	Nippon Otis Elevator Company, Japan
Country of incorporation or residence of related party	SAUDI ARABIA	SAUDI ARABIA	JAPAN	JAPAN
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of related party [TextBlock]	Textual information (18) [See below]	
Whether there are any related party transactions during year	No	No
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No

Textual information (18)

Disclosure of related party [Text Block]

44 Related Party Disclosures

A Relationships:

(I) Where Control Exists

United Technologies Corporation Inc., United States

Ultimate Holding
Company

United Technologies South Asia Pacific Pte Ltd, Singapore

Holding Company

(II) Associate Company

Trio Elevators Co (India) Limited, India

(III) Parties Under Common Control with whom transactions have taken place during the year.

Buga Otis Asansor Sanayi Ve Ticaret A.S., Turkey

Carrier Air Conditioning & Refrigeration R&D Management (Shanghai) Co. Ltd., China

Carrier Airconditioning & Refrigeration Limited, India

Carrier Race Technologies Private Limited, India

Carrier Singapore (Pte) Limited, Singapore

Chubb Alba Control Systems Limited, India

Chubb Group Security LTD, United Kingdom

Concepcion-Otis Philippines, Inc., Philippines

Ceam SRL, Italy

Elevators (Private) Limited, Sri Lanka

Guangzhou Otis Elevator Company Ltd, China

Jsc Mos Otis Russia

Nippon Otis Elevator Company, Japan

Otis A.S., Czech Republic

Otis AS, Norway

Otis Electric Elevator Co., Ltd.

Otis Elevator (China) Co., China

Otis Elevator Co Pty Ltd, Australia

Otis Elevator Company (H.K.) Limited, Hong Kong

Otis Elevator Company (M) SDN BHD, Malasiya

Otis Elevator Company ,Kuwait

Otis Elevator Company (S) Pte. Ltd., Singapore

Otis Elevator Company Ltd, Thailand

Otis Elevator Company Saudi Arabia Limited, Saudi Arabia

Otis Elevator Company, New Jersey, United States

Otis Elevator Traction Machine (China) Co. Ltd., China

Otis Elevator Vietnam Company Limited, Vietnam

Otis Elevator Worldwide SPRL, Belgium

Otis Elevator, Korea

Otis Elevators International Inc., Hong Kong

Otis Limited, United Kingdom

Otis Gmbh & Co. OHG, Germany

Otis High-Rise Elevator(Shanghai) Co., Ltd., China

Otis L.L.C., U. A. E.

Otis Scs, France

P.T.Citas Otis Elevator, Indonesia

Pratt & Whitney, U. S. A.

Seral Otis Industria Metalurgica Ltda, Chile

Sigma Elevator (M) SDN BHD, Malasiya
 Sigma Elevator Singapore Pte Ltd, Singapore
 United Technologies Corporation India Private Limited, India
 UTC Building & Industrial Systems EMEA SAS, France
 UTC Fire and Security India Limited, India
 Zayani Otis Elevator Company W.L.L., Bahrain
 Zardoya Otis S.A., Spain

(IV) Key Managerial Personnel

Sebi Joseph	Managing Director
Puthan Naduvakkat Suma	Director
Priya Shankar Dasgupta	Independent Director
Anil Vaish	Independent Director

(V) Transaction with Post Emploment benefit entities

Otis Elevator Company (India) Limited Employees' Gratuity Fund
 Otis Elevator Company (India) Limited Staff Provident Fund

B Transactions:

(i) Transactions with parties referred to in (V) above

Particulars	Year ended March 31, 2018	Year ended March 31, 2017
Short term employee benefits:		
- Salaries and other employee benefits	587	522
Post employment benefits - gratuity	19	52
Long term employee benefits- Compensated absences	14	21
Employee share-based payment	169	16
Commission and sitting fee to non executive directors	15	14
Total	805	625

In addition to the above, 6,631 units stock options (Previous Year 600 Units stock options) of United Technologies Corporation Inc., USA, the Ultimate Holding Company, were exercised during the year.

(ii) The following are the details of transactions and balances with related parties:

Particulars	Category	For the year ended March 31, 2018	For the year ended March 31, 2017
Purchase of Goods and Materials			
Otis Elevator (China) Co., China	III	1,094	393
Otis Electric Elevator Co., Ltd., China	III	12,755	3,315
Zardoya Otis S.A., Spain	III	3,170	4,131
Otis GMBH & Co. OHG, Germany	III	3,347	2,215

Otis Elevator Company, New Jersey, United States	III	414	166
Otis Elevator Traction Machine (China) Co. Ltd., China	III	41	30
Nippon Otis Elevator Company, Japan	III	192	894
OTIS SCS, France	III	473	228
Guangzhou Otis Elevator Company Ltd, China	III	6	88
Otis High-Rise Elevator(Shanghai) Co., Ltd., China	III	2,925	1,378
CEAM SRL	III	*	-
Otis LLC, U.A.E	III	2	-
Carrier Airconditioning & Refrigeration Limited, India	III	7	-
Chubb Alba Control Systems Limited, India	III	6	*
Otis A.S., Czech Republic	III	0	8
Otis Elevator, Korea	III	0	-
Total			24,432 12,848
Purchase of property, plant and equipment			
Zardoya Otis S.A., Spain	III	40	20
Otis High-Rise Elevator(Shanghai) Co., Ltd., China	III	48	*
Carrier Airconditioning & Refrigeration Limited, India	III	-	11
Chubb Alba Control Systems Limited, India	III	-	5
Total		88	36
System and Software Maintenance expenses			
Otis Elevator Company (S) Pte. Ltd., Singapore	III	8	21
Otis Elevator Company, New Jersey, United States	III	931	489
Otis Elevators International Inc., Hong Kong	III	347	383
Total		1,286	892
Legal and Professional Expenses			
Otis Elevator Company, New Jersey, United States	III	11	11
United Technologies Corporation India Private Limited, India	III	-	14
Total		11	25
Royalties Expenses			
Otis Elevator Company, New Jersey, United States	III	4,569	4,370
Total		4,569	4,370
Repairs & Maintenance charges of elevators			
Elevators (Private) Limited, Sri Lanka	III	163	-

Total		163	-
Repairs and Maintenance - Others			
Carrier Airconditioning & Refrigeration Limited, India	III	14	26
Chubb Alba Control Systems Limited, India	III	-	18
Total		14	44
Reimbursement of Expenses to related parties			
Otis Elevator Company, New Jersey, United States	III	91	44
Otis Elevator VietNam Company Limited, Vietnam	III	-	1
OTIS SCS, France	III	5	42
Otis Elevator Company (S) Pte. Ltd., Singapore	III	7	0
Otis Elevator Co Pty Ltd, Australia	III	2	0
Otis High-Rise Elevator(Shanghai) Co., Ltd., China	III	-	0
Carrier Race Technologies Private Limited, India	III	0	0
United Technologies South Asia Pacific Pte Ltd, Singapore	I	29	1
Otis AS, Norway	III	-	2
Guangzhou Otis Elevator Company Ltd, China	III	69	-
Otis LLC, U.A.E	III	0	-
Otis Elevator (China) Co., China	III	-	10
Total		204	100
Rent paid to Other Companies			
Carrier Airconditioning & Refrigeration Limited, India	III	83	73
Total		83	73
Revenue from Sale of Goods/Services			
Otis Elevator Co Pty Ltd, Australia	III	-	-
Seral Otis Industria Metalurgica Ltda, Chile	III	90	63
Otis Elevator Company (H.K.) Limited, Hong Kong	III	1	0
Otis Elevator Company (S) Pte. Ltd., Singapore	III	10	-
OTIS SCS, France	III	0	-
Zayani Otis Elevator Company W.L.L., Bahrain	III	1	-
Elevators (Private) Limited, Sri Lanka	III	1,768	978
Total		1,869	1,041
Recovery from related parties			
Otis Elevator Company, New Jersey, United States	III	129	38

Concepcion-Otis Philippines, Inc., Philippines	III	*	-
Otis Electric Elevator Co., Ltd., China	III	0	-
OTIS LIMITED, United Kingdom	III	179	-
Otis Elevator Company (M) SDN BHD, Malasiya	III	2	-
Sigma Elevator Singapore Pte Ltd,Singapore	III	-	7
United Technologies South Asia Pacific Pte Ltd, Singapore	I	253	300
Total		564	345
Recovery of expenses from related parties			
Otis Elevator Company (M) SDN BHD, Malasiya	III	103	102
Otis Elevator Company Ltd, Thailand	III	1	1
Elevators (Private) Limited, Sri Lanka	III	*	-
Concepcion-Otis Philippines, Inc., Philippines	III	51	59
Carrier Airconditioning & Refrigeration Limited, INDIA	III	7	57
UTC Fire & Security India Limited, India	III	-	0
Sigma Elevator (M) SDN BHD, Malasiya	III	-	0
Sigma Elevator Singapore Pte Ltd,Singapore	III	1	1
Chubb Alba Control Systems Limited, INDIA	III	-	0
Chubb Group Security Ltd.	III	57	-
Carrier Race Technologies Private Limited, India	III	-	0
Otis Elevator Company, New Jersey, United States	III	100	158
United Technologies South Asia Pacific Pte Ltd, Singapore	I	124	11
United Technologies Corporation India Private Limited, India	III	*	-
Otis L.L.C., U. A. E.	III	-	7
Otis Elevator Company (S) Pte. Ltd., Singapore	III	*	4
Otis Elevator (China) Co., China	III	-	3
Otis Electric Elevator Co., Ltd. (Formerly known as Xizi Otis Elevator Co., Ltd., China)	III	14	
Carrier Air Conditioning &Refrigeration R&D Management (Shanghai) Co. Ltd.,China	III	-	115
Carrier Singapore (PTE) Limited, Singapore	III	2	3
UTC Building & Industrial Systems EMEA SAS, France	III	-	-
Nippon Otis Elevator Company, Japan	III	236	272
Otis Elevator Company Saudi Arabia Limited, Saudi Arabia	III	-	3

Pratt & Whitney, U. S. A.	III	7	-
Otis Elevator Worldwide SPRL,Belgium	III	-	61
Otis Elevator VietNam Company Limited, Vietnam	III	1	-
P.T.Citas Otis Elevator, Indonesia	III	-	1
Total		705	859
Recovery of rent from related parties (netted off from rent expense)			
Carrier Airconditioning & Refrigeration Limited, India	III	148	144
Carrier Race Technologies Private Limited, India	III	9	15
Chubb Alba Control Systems Limited, India	III	17	35
UTC Fire & Security India Limited, India	III	12	29
Total		186	222
Inter Corporate Loan Given / (Repaid) (Net)			
UTC Fire & Security India Limited, India	III	(15,430)	5,450
Chubb Alba Control Systems Limited, India	III	(33,591)	53,612
Carrier Race Technologies Private Limited, India	III	220	-
United Technologies Corporation India Private Limited, India	III	-	(235)
Total		(48,801)	58,827
Interest on Inter Corporate Loan Given			
UTC Fire & Security India Limited, India	III	1,425	1,661
Chubb Alba Control Systems Limited, India	III	4,740	715
Carrier Race Technologies Private Limited, India	III	350	366
United Technologies Corporation India Private Limited, India	III	-	13
Total		6,515	2,755
Interest Expense on Working Capital Loan			
Carrier Airconditioning & Refrigeration Limited, India	III	13	16
Dividend paid during the year			
United Technologies South Asia Pacific Pte Ltd, Singapore	I		41,759 11,020
Outstanding Balances		Balance as at March 31, 2018	Balance as at March 31, 2017
Loan/ Advance Receivable			
UTC Fire & Security India Limited, India	III	-	15,430
Carrier Race Technologies Private Limited, India	III	3,150	2,930
United Technologies Corporation India Private Limited, India	III	-	-
Chubb Alba Control Systems Limited, India	III		20,986 54,577

Total			24,136	72,937
Accrued Interest on Inter Corporate Deposit (net of TDS)				
UTC Fire & Security India Limited, India	III	-		1,495
United Technologies Corporation India Private Limited, India	III	-		-
Chubb Alba Control Systems Limited, India	III	343		644
Carrier Race Technologies Private Limited, India	III	316		330
Total		660		2,468
Loan Payable:				
Carrier Airconditioning & Refrigeration Limited, India	III	100		100
Total		100		100
Interest accrued and due on Working Capital Loan				
Carrier Airconditioning & Refrigeration Limited, India	III	16		4
Total		16		4
Payables				
Otis Elevator Company, New Jersey, United States	III	1,799		1,099
Otis Elevators International Inc., Hong Kong	III	215		85
Otis Elevator Company (S) Pte. Ltd., Singapore	III	7		0
OTIS SCS, France	III	232		173
Carrier Airconditioning & Refrigeration Limited, India	III	27		13
CEAM SRL	III	0		-
Chubb Alba Control Systems Limited, India	III	6		-
Zardoya Otis S.A., Spain	III	1,185		1,277
Otis GMBH & Co. OHG, Germany	III	1,433		807
Nippon Otis Elevator Company, Japan	III	124		385
Guangzhou Otis Elevator Company Ltd, China	III	130		23
Otis High-Rise Elevator(Shanghai) Co., Ltd., China	III	1,961		271
Otis Elevator (China) Co., China	III	627		135
Otis Elevator Traction Machine (China) Co. Ltd., China	III	23		18
Otis LLC, U.A.E	III	2		-
Otis A.S., Czech Republic	III	-		4
Otis Electric Elevator Co., Ltd.	III	7,520		2,131
Otis Elevator VietNam Company Limited, Vietnam	III	-		1
United Technologies South Asia Pacific Pte Ltd, Singapore	I	6		1

Total			15,298
Receivables			6,422
Trade Receivables:			
Elevators (Private) Limited, Sri Lanka	III	127	39
Other Non Current Financial Assets:			
United Technologies South Asia Pacific Pte Ltd, Singapore	I	30	112
Otis Elevator Company (S) Pte. Ltd., Singapore	III	10	1
P.T.Citas Otis Elevator, Indonesia	III	-	1
Concepcion-Otis Philippines, Inc., Philippines	III	5	11
Otis Elevator Company (M) SDN BHD, Malasiya	III	35	32
Seral Otis Industria Metalurgica Ltda, Chile	III	82	34
Otis Elevator Company Ltd, Thailand	III	1	1
Otis Elevator Worldwide SPRL,Belgium	III	-	59
Otis Elevator VietNam Company Limited, Vietnam	III	1	-
Sigma Elevator (M) SDN BHD, Malasiya	III	-	0
Sigma Elevator Singapore Pte Ltd,Singapore	III	-	8
Trio Elevators Co (India) Limited, India	II	-	14
Carrier Airconditioning & Refrigeration Limited, India	III	27	64
Chubb Alba Control Systems Limited, India	III	5	23
Nippon Otis Elevator Company, Japan	III	73	80
Carrier Race Technologies Private Limited, India	III	2	10
UTC Fire & Security India Limited, India	III	3	23
Otis Elevator (China) Co., China	III	-	3
OTIS LIMITED, United Kingdom	III	1	-
Otis Elevator Company, New Jersey, United States	III	71	18
Otis Elevator Company Saudi Arabia Limited, Saudi Arabia	III	-	2
Carrier Air Conditioning & Refrigeration R&D Management (Shanghai) Co. Ltd.,China	III	-	91
Total		472	627

Note:

For information on transactions with post employment benefit plans mentions in A (VI) above, refer the note 33.

*amounts are below rounding off norms adopted by the company.

[611700] Notes - Other provisions, contingent liabilities and contingent assets

Disclosure of contingent liabilities [Table]

..(1)

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

Classes of contingent liabilities [Axis]	Other contingent liabilities [Member]		Contingent liability on disputed sales tax [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Total Liability	Contingent Liability	Disputed Sales Tax	Disputed Sales Tax
Estimated financial effect of contingent liabilities	1,12,389	1,09,844	31,355	33,980

Disclosure of contingent liabilities [Table]

..(2)

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

Classes of contingent liabilities [Axis]	Contingent liability on disputed income tax [Member]		Contingent liability on disputed excise demands [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Disputed Tax	Income Tax	Disputed Demand	Excise Demand
Estimated financial effect of contingent liabilities	0	14	47,835	47,835

Disclosure of contingent liabilities [Table]

..(3)

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

Classes of contingent liabilities [Axis]	Contingent liability on disputed service tax demands [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	Disputed Tax	Service Tax
Estimated financial effect of contingent liabilities	30,245	24,373

Disclosure of other provisions [Table]

..(1)

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

Classes of other provisions [Axis]	Other provisions [Member]		Other provisions, others [Member]	
	31/03/2018	31/03/2017	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of other provisions [Abstract]				
Disclosure of other provisions [Line items]				
Reconciliation of changes in other provisions [Abstract]				
Changes in other provisions [Abstract]				
Additional provisions, other provisions [Abstract]				
New provisions, other provisions			4,938	16,584
Total additional provisions, other provisions			4,938	16,584
Provision used, other provisions			889	2,607
Unused provision reversed, other provisions			13,148	12,614
Increase (decrease) through change in discount rate, other provisions			-40	
Increase (decrease) through net exchange differences, other provisions				47
Total changes in other provisions			-9,139	1,410
Other provisions at end of period	23,479	32,619	23,480	32,619
Description of nature of obligation, other provisions			Total Provisions	Total Provision
Description of other provisions, others			Total Provisions	Total Provision

Disclosure of other provisions [Table]

..(2)

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

Classes of other provisions [Axis]	Other provisions, others [Member]	Other provisions, others 1 [Member]			
		31/03/2016	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of other provisions [Abstract]					
Disclosure of other provisions [Line items]					
Reconciliation of changes in other provisions [Abstract]					
Changes in other provisions [Abstract]					
Additional provisions, other provisions [Abstract]					
New provisions, other provisions			169	444	
Total additional provisions, other provisions			169	444	
Provision used, other provisions			847	788	
Increase (decrease) through change in discount rate, other provisions			-40		
Increase (decrease) through net exchange differences, other provisions				47	
Total changes in other provisions			-718	-297	
Other provisions at end of period	31,209	1,324	2,042	2,339	
Description of nature of obligation, other provisions		Provision For Product Upgradation	Provision For Product Upgradation	Provision For Product Upgradation	
Description of other provisions, others		Provision For Product Upgradation	Provision For Product Upgradation	Provision For Product Upgradation	

Disclosure of other provisions [Table]

..(3)

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

Classes of other provisions [Axis]	Other provisions, others 2 [Member]			Other provisions, others 3 [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 other provisions [Abstract]				
Disclosure of other provisions [Line items]				
Reconciliation of changes in other provisions [Abstract]				
Changes in other provisions [Abstract]				
Additional provisions, other provisions [Abstract]				
New provisions, other provisions	1,418	1,919		3,351
Total additional provisions, other provisions	1,418	1,919		3,351
Provision used, other provisions	42	1,819		
Unused provision reversed, other provisions	2,150	2,817		10,998
Total changes in other provisions	-774	-2,717		-7,647
Other provisions at end of period	13,986	14,760	17,477	8,170
Description of nature of obligation, other provisions	Provision Contingency For	Provision Contingency For		Provision For Unforeseen Losses
Description of other provisions, others	Provision Contingency For	Provision Contingency For		Provision For Unforeseen Losses

Disclosure of other provisions [Table]

..(4)

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

Classes of other provisions [Axis]	Other provisions, others 3 [Member]	
	01/04/2016 to 31/03/2017	31/03/2016
Disclosure of other provisions [Abstract]		
Disclosure of other provisions [Line items]		
Reconciliation of changes in other provisions [Abstract]		
Changes in other provisions [Abstract]		
Additional provisions, other provisions [Abstract]		
New provisions, other provisions	14,221	
Total additional provisions, other provisions	14,221	
Unused provision reversed, other provisions	9,797	
Total changes in other provisions	4,424	
Other provisions at end of period	15,817	11,393
Description of nature of obligation, other provisions	Provision For Unforeseen Losses	
Description of other provisions, others	Provision For Unforeseen Losses	

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of other provisions [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes
Description of other contingent liabilities others	Legal commitments	Legal commitments

[610500] Notes - Events after reporting period

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

[613000] Notes - Earnings per share

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 149.9	[INR/shares] 118.64
Total basic earnings (loss) per share	[INR/shares] 149.9	[INR/shares] 118.64
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 149.9	[INR/shares] 118.64
Total diluted earnings (loss) per share	[INR/shares] 149.9	[INR/shares] 118.64
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	17,701	14,009
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	17,701	14,009
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 1,18,08,222	[shares] 1,18,08,222

[610900] Notes - First time adoption

Disclosure of equity Ind AS adjustment [Table]

..(1)

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

Ind AS adjustment for equity [Axis]	Ind As Adjustment For Equity 1 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Ind AS Adjustment for equity	0	0
Disclosure of equity Ind AS adjustment [Line items]		
Description of Ind AS adjustment	Not Applicable	Not Applicable
Ind AS Adjustment for equity	0	0
Ind AS Adjustment for equity	0	0

Disclosure of comprehensive income Ind AS adjustment [Table]

..(1)

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

Ind AS adjustment for comprehensive income [Axis]	Ind As Adjustment For Comprehensive Income 1 [Member]	
	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Ind AS Adjustment for comprehensive income	0	
Disclosure of comprehensive income Ind AS adjustment [Line items]		
Description of Ind AS adjustment	Not Applicable	Not Applicable
Ind AS Adjustment for comprehensive income	0	
Ind AS Adjustment for comprehensive income	0	

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

	01/04/2017 to 31/03/2018	01/04/2016 to 31/03/2017
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		