

BIOLOGICAL E. LIMITED
Standalone Financial Statements for period 01/04/2016 to 31/03/2017

[700300] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Name of company	BIOLOGICAL E. LIMITED	
Corporate identity number	U01120TG1953PLC001095	
Permanent account number of entity	AAACB7873P	
Address of registered office of company	18/1 AND 3, AZAMABAD, HYDERABAD, ANDHRA PRADESH TG 500020 IN	
Type of industry	Commercial and Industrial	
Registration date	10/12/1953	
Category/sub-category of company	Company limited by Shares/Non-govt company	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	16/10/2017	
Date of start of reporting period	01/04/2016	01/04/2015
Date of end of reporting period	31/03/2017	31/03/2016
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	Vaccines and pharmaceutical Formulations
	01/04/2016 to 31/03/2017
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9988
Description of product or service category	MANUFACTURING SERVICES ON PHYSICAL INPUTS OWNED BY OTHERS
Turnover of product or service category	1,082,12,24,157
Highest turnover contributing product or service (ITC 8 digit) code	99884300
Description of product or service	Vaccines and pharmaceutical Formulations
Turnover of highest contributing product or service	1,082,12,24,157

[700600] Disclosures - Directors report**Details of directors signing board report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	Mahima Datla	Rudaraju Anand Kumar
	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	Mahima	Rudaraju
Middle name of director		Anand
Last name of director	Datla	Kumar
Designation of director	Managing Director	Director
Director identification number of director	00965039	07964480
Date of signing board report	16/10/2017	16/10/2017

Details regarding company secretary qualification or observation or other remarks in secretarial audit report [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Company secretary qualification or observation or other remarks in secretarial audit report [Axis]	Observation
	01/04/2016 to 31/03/2017
Details regarding company secretary qualification or observation or other remarks in secretarial audit report [Abstract]	
Details regarding company secretary qualification or observation or other remarks in secretarial audit report [LineItems]	
Company secretary qualification or observation or other remarks in secretarial audit report	Textual information (1) [See below]
Directors' comment on company secretary qualification or observation or other remarks in secretarial audit report	Textual information (2) [See below]

Details of principal business activities contributing 10% or more of total turnover of company [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2016 to 31/03/2017
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Vaccines and pharmaceutical Formulations
Description of main product/service	Vaccines and pharmaceutical Formulations
NIC code of product/service	99884300
Percentage to total turnover of company	100.00%

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017
Disclosure in board of directors report explanatory [TextBlock]	Textual information (3) [See below]
Description of state of companies affair	Textual information (4) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	Your Company has not transferred any amount to reserves during the FY 2016-17.
Disclosures relating to amount recommended to be paid as dividend	Your Directors recommend payment of dividend of Rs. 20/- per Equity Share of Rs. 100/- each for the financial year ended 31st March, 2017.
Details regarding energy conservation	Textual information (5) [See below]
Steps taken or impact on conservation of energy [Text block]	Textual information (6) [See below]
Steps taken by the company for utilising alternate sources of energy [Text block]	As the Company is not a power intensive Company, there are no requirements for utilizing of Alternate sources of energy.
Details regarding technology absorption	Textual information (7) [See below]
Efforts made towards technology absorption [Text block]	Textual information (8) [See below]
Details regarding foreign exchange earnings and outgo	Textual information (9) [See below]
Disclosures in director's responsibility statement	Textual information (10) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (11) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements.
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	The details of the related party transactions have been disclosed in Notes to Accounts vide Note 36 forming part of the financial statements.
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Date of board of directors' meeting in which board's report referred to under section 134 was approved	16/10/2017
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (12) [See below]
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Name of company	BIOLOGICAL E. LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	

Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Directors have given a declaration to the Board that they meet the criteria of independence as provided under Section 149(6) of the Act.
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (13) [See below]
Details regarding company secretary qualification or observation or other remarks in secretarial audit report [Abstract]	
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (14) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (15) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (16) [See below]
Disclosure of change in nature of business [TextBlock]	There is no change in nature of business of the Company
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (17) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	During the period under report there are no Companies Which Have Become Or Ceased To Be Subsidiaries Joint Ventures or Associate Companies
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (18) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Textual information (19) [See below]
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	Textual information (20) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (21) [See below]
Disclosure of reasons if company fails to spend prescribed amount on CSR	Others
Disclosure of other reasons if company fails to spend prescribed amount on CSR	Textual information (22) [See below]
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Not Applicable
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	6
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

Textual information (1)

Company secretary qualification or observation or other remarks in secretarial audit report

i) The Company has pending disputes between the Company and its shareholders and also among the shareholders before various Courts/Tribunal/other Authorities under various sections of the Act. ii) The Board of the Company is not duly constituted. The Company need to appoint atleast two independent Directors as per the provisions of Section 149 of the Act read with rule 4 of the companies (Appointment and Qualification of Directors) Rules, 2014. iii) The Audit Committee of the Company is not properly constituted i.e. no independent directors were appointed as required under section 177 of the Act, read with Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014. iv) The Nomination and Remuneration Committee of the Company is not property constituted, as no independent directors were appointed as required under section 178 of the Act, read with Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014. v) The Corporate Social Responsibility Committee of the Company is not property constituted, as no independent directors were appointed as required under section 135 of the Act, read with Companies (Corporate Social Responsibility Policy) Rules, 2014. vi) There was a delay in filing Form No. MR-1 and Form No. DIR-12 towards reappointment of the Managing Director of the company, due to the restrained orders of Hon'ble Supreme Court of India.

Textual information (2)

Directors' comment on company secretary qualification or observation or other remarks in secretarial audit report

In response to the Secretarial Audit report, the Board of Directors clarifies that the Company Could not comply with the constitution of the Board of Directors and the Sub-committees as there are pending litigations. However, The Company is confident of complying with all provisions of Companies Act and Secretarial Standards in future. Based on the consent received from M/s. AGR Reddy & Co., Practicing Company Secretaries and on the recommendations of the Audit Committee, your Directors appointed M/s. AGR Reddy & Co., Practicing Company Secretaries, as secretarial auditors of the Company for the Financial Year 2017-18.

Textual information (3)

Disclosure in board of directors report explanatory [Text Block]

DIRECTORS' REPORT

To
The Shareholders,

Your Directors have pleasure in presenting to the members the 64th Annual Report together with the Audited Financial Statements of the company for the financial year ended 31st March, 2017.

Financial Results:

The financial highlights for the current year in comparison to the previous year are as under:

(Rupees in Lakhs)

PARTICULARS	Current Year (2016-17)	Previous year (2015-16)
Total Revenue	113753.52	100456.68
Total Expenditure (before Financial Charges, Depreciation and Taxation)	65903.56	58529.37
Profit before Financial Charges, Depreciation and Taxation	47849.96	41927.31
Less: Depreciation	3447.99	3201.41
Less: Financial Charges	564.80	383.63
Less: Exceptional Items	662.28	(0.66)
Profit after Exceptional items and before Tax	43174.89	38342.94
Less: Provision for Tax & Deferred Tax	11403.41	7756.94
Profit After Tax	31771.49	30586.00
Less: Other Comprehensive Loss	94.40	(1.20)
Net Loss/profit carried to Balance Sheet	31667.09	30587.20

DIVIDEND:

Your Directors recommend payment of dividend of Rs. 20/- per Equity Share of Rs. 100/- each for the financial year ended 31st March, 2017.

TRANSFER TO RESERVES

Your Company has not transferred any amount to reserves during the FY 2016-17.

BUSINESS REVIEW & PERFORMANCE:

Revenue from operations and other non-operating income for the financial year ended 31st March, 2017 is Rs. 11375.35 Millions as against Rs. 10045.67 Millions for the financial year ended 31st March, 2016 reflecting a growth of 13.24% year-on-year.

The operational profit for the financial year 2016-17 is Rs. 4317.49 Millions as against Rs. 3834.29 Millions for the financial year ended 31st March, 2016 and the Net Profit after tax and after prior period adjustments was Rs. 3177.15 Millions as against Rs. 3058.60 Millions for the previous year. There was an increase in net profit of 118.55 Millions amounting to 3.88%.

RESEARCH & DEVELOPMENT

Your Directors would like to submit that our R&D labs located at Azamabad and Shameerpet are actively engaged in developing, standardizing and developing platform for new vaccines for human use. Our R&D center is well equipped with all basic and modern requirements for developing manufacturing process, analytical methods for analysis of the experimental vaccines. R&D work for the development of Combination Vaccine formulations and improvement of Test Methods.

Your Directors would like to inform that the Company is currently the following programs among other developmental activities:

Dengue Vaccine

Human papilloma virus vaccine (VLP vaccine)

Pneumococcal Conjugate Vaccine

Carrier Protein CRM197 for conjugate vaccines

FIXED DEPOSITS:

Your Company has not accepted any fixed deposits under section 74 of the Companies Act, 2013 and rules made thereunder and as such no principal or interest was outstanding as on the date of the Balance sheet.

DIRECTORS AND KEY MANAGERIAL PERSONNEL:

In compliance of various provisions under the Companies Act, 2013, your directors appointed Mr. I.Y.R. Krishna Rao, IAS (Retd.) and Mr. R. Anand Kumar categorized as Independent Director and Additional Director respectively with effect from 23rd May, 2017 and 16th October 2017. The term of the said Directors expire at the ensuing Annual General Meeting.

Your directors recommend the appointment of Mr. I.Y.R. Krishna Rao as Independent Director and Mr. R. Anand Kumar as Additional Director for approval of shareholders in the forthcoming Annual General Meeting.

Ms. Mahima Datla retires at the ensuing AGM and being eligible offers herself for re-appointment.

Further Ms. Mahima Datla (DIN: 00965039) was reappointed as Managing Director by the Board of Directors of the Company at its meeting held on 17th December, 2016, subject to approval of members, for a period of 5 (five) years from on terms and conditions including remuneration as recommended by the Nomination and Remuneration Committee of the Board and approved by the Board. Her reappointment is proposed for approval of the Shareholders in the Notice of the AGM.

Ms. Purnima Mantena and Ms. Indira P. Raju Whole Time Directors of the Company are disqualified as per the order dated 14th September 2017 of Ministry of Corporate Affairs. They are entitled for reappointment as and when their disqualification is removed or by virtue of any other order of the appropriate authority.

DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to Section 134 (5) of the Companies Act, 2013, your Directors confirm that to the best of their knowledge and belief and according to the information and explanation obtained by them.

that in the preparation of Annual Accounts for the financial year ended 31st March, 2017, the applicable accounting standards have been followed along with the proper explanation relating to material departures, if any, there from;

that the directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and

prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period:

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

that the directors have prepared the annual accounts on a going concern basis.

The Directors had laid down Internal Financial controls to be followed by the Company and that such internal financial Controls are adequate and were operating efficiently.

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

THE NAMES OF COMPANIES WHICH HAVE BECOME OR CEASED TO BE ITS SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES DURING THE YEAR:

Operative details of subsidiaries having normal business activity are mentioned in Form AOC-1 annexed herewith as “Annexure - IV”.

AUDIT AND AUDITORS:

Statutory Auditors:

In terms of the provisions of Section 139 of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014, M/s. Brahmayya & Co., Chartered Accountants (ICAI Firm Registration No. 000513S) the Auditors of your Company shall hold office till the conclusion of the ensuing AGM and they shall not be eligible for re-appointment due to expiry of the maximum permissible tenure as the Auditors of your Company. Your Board places on record its deep appreciation for the valuable contributions of the Auditors during their long association almost since the inception of your Company and wishes them success in the future.

Based on the recommendations of the Audit Committee, your Board at its meeting held on 16th October 2017 appointed M/s. K. S. RAO & CO., Chartered Accountants (ICAI Firm Registration No. -003091S) as the Auditors of the Company in place of the retiring auditors M/s. Brahmayya & Co., Chartered Accountants to hold office from the conclusion of the ensuing 64th AGM until conclusion of the 65th AGM of your company to be held in the year 2018-19, subject to approval of members of the Company at the ensuing AGM. If they are eligible for reappointment the Board of Directors may suggest for reappointment thereafter.

Your company has received a certificate from M/s. K.S.Rao & Co., Chartered Accountants confirming their eligibility to be appointed as Auditors of the Company in terms of the provisions of Section 141 of the Companies Act, 2013 and Rules framed thereunder. The proposal for their appointment has been included in the Notice convening the 64th AGM for obtaining approval of the Members of the Company.

Cost Auditors:

In accordance with Section 148(3) and other applicable provisions, if any, of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014 and the Companies (Cost Records & Audit) Amendment Rules, 2014, your Company maintains cost records in respect of its pharmaceutical business. Your Directors has, on the recommendations of the Audit Committee, appointed M/s. EVS & Associates (Firm Registration no: M-14095) as Cost Auditors of the Company for the financial year 2017-18 on a remuneration of Rs.1,10,000/- (Rupees One lakh Ten Thousand only) plus reimbursement of out of pocket expenses. The provisions also require that the remuneration of the cost auditors be ratified by the shareholders. The proposal for ratification of remuneration of cost auditor is included in the Notice convening the 64th AGM for obtaining approval of the Members of the Company.

Secretarial Auditors:

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, M/s. AGR Reddy & Co., a firm of Company Secretaries in Practice audited the Secretarial records for the financial year 2016-17. The Secretarial Audit Report for the financial year 2016-17 is annexed as “Annexure - III”.

In response to the Secretarial Audit report, the Board of Directors clarifies that the Company Could not comply with the constitution of the Board of Directors and the Sub-committees as there are pending litigations and the restrictions imposed by the Supreme Court vide its order dated 6th October 2015. However, The Company is confident of complying with all provisions of Companies Act and Secretarial Standards in future.

Based on the consent received from M/s. AGR Reddy & Co., Practicing Company Secretaries and on the recommendations of the Audit Committee, your Directors appointed M/s. AGR Reddy & Co., Practicing Company Secretaries, as secretarial auditors of the Company for the Financial Year 2017-18.

BOARD MEETINGS HELD UNDER THE FINANCIAL YEAR 2016-17

During the Financial Year ended 31st March, 2017, Board of Directors met 6 times i.e. on 17th June, 2016, 22nd August, 2016, 12th October, 2016, 18th November, 2016, 17th December, 2016 and 10th March, 2017.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements.

MATERIAL CHANGES AND COMMITMENTS AFFECTING FINANCIAL POSITION BETWEEN END OF THE FINANCIAL YEAR AND THE DATE OF REPORT

There are no material changes and commitments affecting the financial position of the company occurred between the end of the financial year of the company to which the financial statements relate and the date of the report.

RISK MANAGEMENT POLICY:

Pursuant to the provisions of Section 134 of the Companies Act, 2013, the Company has formulated a Risk Management Policy. At present the company has not identified any element of risk which may threaten the existence of the company.

CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

The details of the related party transactions have been disclosed in Notes to Accounts vide Note 36 forming part of the financial statements.

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

The details regarding Energy Conservation, Technology Absorption, Foreign Exchange Earnings and Outgo as required by section 134(3)(m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are given as Annexure – I and forms part of this report.

EXTRACT OF ANNUAL RETURN:

The details forming part of the extract of the Annual Return in form MGT 9 is annexed herewith as “Annexure - II” to this report.

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

The Company has in place proper and adequate internal control systems commensurate with the nature of its business, and size and complexity of its operations. Internal control systems comprising of policies and procedures designed to ensure reliability of financial reporting, timely feedback on achievement of operational and strategic goals, compliance with policies, procedure, applicable laws and regulations, and that all assets and resources are acquired and used economically.

HUMAN RESOURCES:

Your Company considers its Human Resources as the key to achieve its objectives. Keeping this in view, your Company takes utmost care to attract and retain quality employees. The employees are sufficiently empowered and such work environment propels them to achieve higher levels of performance. The unflinching commitment of the employees is the driving force behind the Company's vision. Your Company appreciates the spirit of its dedicated employees.

DETAILS ABOUT THE CORPORATE SOCIAL RESPONSIBILITY POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY

The Company has adopted the CSR policy in accordance with the provisions of the Companies Act, 2013, Though the Company has not spent the requisite amount, it has earmarked and kept in separate bank account the amount required to be spent amounting to Rs.257,39,804/-

A. CSR POLICY:

CSR Vision Statement & Objective

CSR Vision:

In alignment with its vision, as a socially responsible corporate citizen, will continue to enhance value creation in the society and community in which it operates. Through its conduct, services and engagement with CSR initiatives it will strive to promote, sustained growth in the regions it operates.

Objective:

To operate its business in a sustainable manner respecting the society & the environment, while recognizing the interests of all its stakeholders.

The Company believes in conducting its business responsibly, fairly and in a most transparent manner. It continually seeks ways to bring about an

overall positive impact on the society and environment where it operates and as a part of its social objectives. The overview of projects proposed to be undertaken are:

To direct Company's CSR Programs, inter alia, towards achieving one or more of the following - enhancing environmental and natural capital; supporting rural development; promoting education; providing preventive healthcare, providing sanitation and drinking water; creating livelihoods for people, especially those from disadvantaged sections of society, in rural and urban India; preserving and promoting sports;

To develop the required capability and self-reliance of beneficiaries at the grass roots, especially of women, in the belief that these are prerequisites for social and economic development;

To engage in affirmative action interventions such as skill building and vocational training, to enhance employability and generate livelihoods for persons from disadvantaged sections of society;

To pursue CSR Programs primarily in areas that fall within the economic vicinity of the Company's operations to enable close supervision and ensure maximum development impact;

To provide equal opportunities to beneficiaries of the Company's CSR Programs as vendors or employees on merit;

To promote sustainability in partnership with industry associations, in order to have a multiplier impact.

B. COMPOSITION OF THE CSR COMMITTEE:

There was a Casual Vacancy in the CSR Committee and also restriction on change of Composition of the Board by the Supreme Court dated 6th October 2015, hence the CSR Committee is not reconstituted properly during 2016-17. During the current financial year 2017-18, the Committee has been reconstituted with 2 directors namely MsPurnimaMantena (Member). Dr. Indira SmritiRajupusapati (Member) who are the promoter directors. Mr. I.Y.R. Krishna Rao, Independent Director was also nominated as 3rd Member and Chairman of the Committee with effect from 23rd May, 2017. Further in view of the disqualification of the of the two members as Directors of the Company, the Committee shall be reconstituted in due course of time.

C. AVERAGE NET PROFIT OF THE COMPANY FOR LAST THREE FINANCIAL YEARS:

Average net profit: Rs. 391,44,90,200/-

D. PRESCRIBED CSR EXPENDITURE (TWO PERCENT OF THE AMOUNT AS IN ITEM-C:

The Company is required to spend Rs.7,82,89,804/- towards CSR.

E. DETAILS OF CSR SPENT FOR THE FINANCIAL YEAR:

- a. Total amount spent for the financial year: Rs.5,25,50,000/-
- b. Amount unspent, if any : Rs.2,57,39,804/-

REASONS FOR NOT SPENDING PRESCRIBED EXPENDITURE:

There was a Casual Vacancy in the CSR Committee and also restriction on change of Composition of the Board by the Supreme Court, hence the CSR Committee is not reconstituted. As the CSR Committee is not reconstituted, the amount could not be spent and unspent amount shall be spent along with the amounts of the following year.

AUDIT COMMITTEE

There was a Casual Vacancy in the Audit Committee and also restriction on change of Composition of the Board by the Supreme Court dated 6th October 2015, hence the Audit Committee is not reconstituted properly during 2016-17. During the current financial year 2017-18, the Committee has been reconstituted with Mr. I.Y.R. Krishna Rao, Independent Director as Chairman of the Committee with effect from 23rd May, 2017 and MsPurnimaMatena Director and Ms Indira P Raju Director. Further in view of the disqualification of the of the two members as Directors of the Company, the Committee shall be reconstituted in due course of time.

Terms of Reference:

The terms of reference of the Audit Committee are as per the guidelines set out in Section 177 of the Companies Act, 2013 and includes such other functions as may be assigned to it by the Board from time to time.

Powers of Audit Committee:

- To investigate any activity within its terms of reference.
- To seek information from any employee
- To obtain outside legal or other professional advice.
- To secure attendance of outsiders with relevant expertise, if it considers necessary.

Role of the Audit Committee includes:

Oversight of Company's financial reporting process and disclosure of its financial information to ensure that the financial statements are correct,

sufficient and credible.

Recommending to the Board, the appointment, re-appointment and if required, the replacement or removal of auditors and fixation of audit fee.

Approval of payment to statutory auditors for any other services rendered by them.

Reviewing, with the management, the annual financial statements before submission to the Board for approval, with particular reference to: matters required to be included in the Director's Responsibility Statement to be included in the Board's report in terms of clause (c) of sub-section 3 of Section 134 of the Companies Act, 2013

changes, if any, in accounting policies and practices and reasons for the same

major accounting entries involving estimates based on the exercise of judgment by management

significant adjustments made in the financial statements arising out of audit findings

compliance with listing and other legal requirements relating to financial statements

disclosure of any related party transactions

review of draft Auditors Report, in particular qualifications / remarks / observations made by the Auditors on the financial statements

Management Discussion and Analysis of financial conditions and results of operations

Review of Statement of significant related party transactions submitted by the management.

Review of management letters/letters of internal control weaknesses issued by the statutory Auditors.

Review of internal audit reports relating to internal control weaknesses.

Review of appointment, removal and terms of remuneration of the Chief Internal Auditor.

Reviewing, with the management, the quarterly financial statements before submission to the Board for approval

Review of the financial statements of subsidiary Companies

Review and monitor the auditor's independence and performance and effectiveness of audit Process.

Approval or any subsequent modification of transactions of the Company with related parties

Scrutiny of inter-corporate loans and investments

Valuation of undertakings or assets of the Company, wherever it is necessary

Evaluation of internal financial controls and risk management systems

To look into the reasons for substantial defaults in the payment to the shareholders (in case of

Non-payment of declared dividends) and creditors

Reviewing, with the management, the statement of uses / application of funds raised through an

issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer

document/prospectus/notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue

and making appropriate recommendations to the Board to take up steps in this matter.

Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems

Reviewing the adequacy of internal audit function, if any, including the structure of the internal

Audit department, staffing and seniority of the official heading the department, reporting structure Coverage and frequency of internal audit

Discussion with internal auditors of any significant findings and follow up there on

Reviewing the risk management policies, practices and the findings of any internal investigations

by the internal auditors into matters where there is suspected fraud or irregularity or a failure of

internal control systems of a material nature and reporting the matter to the Board

Discussion with statutory auditors before the audit commences, about the nature and scope of

audit as well as post-audit discussion to ascertain any area of concern.

To review the functioning of the Whistle Blower Mechanism.

Approval of appointment / reappointment / remuneration of CFO (or any other person heading

the finance function or discharging that function) after assessing the qualifications, experience & background, etc. of the candidate.

Carrying out any other function as may be mentioned in the terms of reference of the Audit

Committee.

27. The Audit Committee discharges its functions and obligations on regular basis and on the occurrence of the events.

NOMINATION AND REMUNERATION COMMITTEE:

There was a Casual Vacancy in the Nomination and Remuneration Committee and also restriction on change of Composition of the Board by the Supreme Court dated 6th October 2015, hence the Nomination and Remuneration Committee is not reconstituted properly during 2016-17.

During the current financial year 2017-18, the Committee has been reconstituted with Mr. I.Y.R. Krishna Rao, Independent Director as Chairman of the Committee with effect from 23rd May, 2017 and Ms Purnima Matena Director and Ms Indra P Raju Director. Further in view of the disqualification of the of the two members as Directors of the Company, the Committee shall be reconstituted in due course of time.

Terms of Reference:

Attraction and Retention strategies for employees.

Determine the compensation (including salaries and salary adjustments, incentives / benefits, bonuses) and Performance targets of the Chairman, Managing Director, COO, CFO, CEO & other senior management personnel.

Review employee development strategies.

Formulate a criteria for determining qualifications, positive attributes and independence of a director;

Recommend to the Board a policy for the remuneration of directors, key managerial personnel and other employees;

Identify and nominate for the approval of the Board, candidates to fill Board vacancies as and when they arise.

Recommend the appointment of any director to executive or other employment/place of profit in the Company;

Recommend the sitting fees to be paid to Non-Executive Directors;

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS:

No significant and material orders are passed by the Regulators or Courts against the Company during the year under review or subsequent to the close of the FY, Except the Appeal in High Court of Judicature at Hyderabad for the State of Telangana and the State of Andhra Pradesh filed based on impugned order of the Company Law Board dated 30th May 2016.

However MsPurnima Mantena and Ms Indira P Raju. have been disqualified to act as Director of the Company pursuant to the provisions of Sections 164(2) of the Act.

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

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

The following is a summary of sexual harassment complaints received and disposed off during each Calendar year:

- No. of complaints received: Nil
- No. of complaints disposed off: Nil

PERSONNEL

Yours Directors wish to express their appreciation of the continued support from the employees of the Company during the year.

ACKNOWLEDGEMENTS

Your Directors take this opportunity to thank Axis Bank Limited, Bank of Baroda, State Bank of India, ICICI Bank, HDFC Bank, Standard Chartered Bank, Technology Development Board, Bill & Melinda Gates Foundation, UNICEF, Pan American Health Organization, the Medical Profession and the Trade for their continued support, co-operation and patronage.

By Order of the Board of
Biological E Limited

Place: Hyderabad MAHIMA DATLA R ANAND KUMAR
Date: 16th October, 2017 Managing Director
(DIN: 00965039) (DIN: 07964480)

Annexure – I to Directors' Report

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

The details regarding Energy Conservation, Technology Absorption, Foreign Exchange Earnings and Outgo as required by section 134(3) (m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are given as below.

A. CONSERVATION OF ENERGY:

The steps taken or impact on conservation of energy:

The operations of the Company are not power intensive. The Company is maintaining the power factor between .99 and 1.00 and also provided chilled water return line to pump the jacket hold up water to the hot well to reduce the cost of maintenance and reduce the power consumption.

Steps taken by the Company for utilizing alternate sources of energy:

As the Company is not a power intensive Company, there are no requirements for utilizing of Alternate sources of energy.

The capital investment on energy conservation equipment's:

The Company has not made any additional investment on energy conservation during the current financial year.

B. TECHNOLOGY ABSORPTION:

(i) The efforts made towards technology absorption: The Company has absorbed the live virus technology for Measles and Rubella (MR) Vaccine development, with an aim to commercial manufacture of the product in 2017. The MR vaccine is expected to be commercialized in FY 2017-18

(ii) In case of imported technology (imported during the last 3 years reckoned from the beginning of the financial year), following information may be furnished: There are no major technology transfers or import of technology in the past three years. We are in the business of indigenously developing the processes for low cost manufacture of the products.

(a) the details of technology imported : NA

(b) the year of import : NA

(c) Whether the technology been fully absorbed : NA

(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof : NA

(iii) The expenditure incurred on Research and Development :Rs.8568.60 Lakhs

C) FOREIGN EXCHANGE EARNINGS AND OUTGO:

(Rs. In Lakhs)

Particulars 2016-17 2015-16

Foreign Exchange Earnings 56044.69 75824.10
Foreign Exchange Outgo 13368.7023023.27

By Order of the Board of
Biological E Limited

Place: Hyderabad MAHIMA DATLA R ANAND KUMAR

Date: 16th October, 2017 Managing Director Director

(DIN: 00965039) (DIN: 07964480)

Annexure – II to Directors' Report

Form No. MGT-9

EXTRACT OF ANNUAL RETURN

As on the financial year ended on 31/03/2017

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

REGISTRATION AND OTHER DETAILS:

CIN : U01120TG1953PLC001095

Registration Date : 10.12.1953

Name of the Company : Biological E Limited

Category / Sub-Category

of the Company : Public Limited, Company Limited by Shares

Address of the Registered

Office and contact details : 18/1&3, Azamabad, Hyderabad – 500 020

Phone no: 302139999

vi) Whether listed company : unlisted

Name, Address and : Not Applicable

Contact details of Registrar

and Transfer Agent, if any

PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

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

Sl. No	Name and Description of main products and services.	NIC Code of the product/service.	% to total turnover of the Company
1	Vaccines and pharmaceutical Formulations	99884300	100%

MANUFACTURING SERVICES ON PHYSICAL INPUTS OWNED BY OTHERS**PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES**

S.No	Name and Address of the Company	CIN/GLN	Holding / Subsidiary / Associate	% of Shares held	Applicable Section
1	BIOTECH MEDICALS PRIVATE LIMITED	U24230TG1999PTC032680	Subsidiary	99.998	2 (87)(ii)
2	B.E. INVESTMENT AND FINANCE PVT LTD	U65993AP1987PTC008036	Subsidiary	99.98	2 (87)(ii)
3	BE VACCINES PTE, LTD., SINGAPORE	FOREIGN COMPANY	Subsidiary	100	2 (87)(ii)
4	VAXENIC INDIA PRIVATE LIMITED	U74900TG2015PTC097587	Subsidiary	99.99	2 (87)(ii)

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)**(i)Category-wise Share Holding**

Category of Shareholders	No. of Shares held at the beginning of the Year	No. of Shares held at the end of the Year	% Change during the Year
	Demat Physical Total	% of shares Demat Physical Total	% of shares
A. Promoters			
1. Indian			
a. Individual/ HUF	0 472891 472891	95.54 0 472891 472891	95.54 0

b. Central Govt	0	0	0	0	0	0	0	0	0
c. State Govt(s)	0	0	0	0	0	0	0	0	0
d. Bodies Corp.		18425	18425	3.72		18425	18425	3.72	0
e. Banks / FI	0	0	0	0	0	0	0	0	0
f. Any Other		3684	3684	0.74		3684	3684	0.74	0
Sub-total (A) (1):		495000	495000	100	0	495000	495000	100	0
(2) Foreign									
a) NRIs - Individuals	0	0	0	0	0	0	0	0	0
b) other Individuals	0	0	0	0	0	0	0	0	0
c) Body Corp	0	0	0	0	0	0	0	0	0
d) Banks/FI	0	0	0	0	0	0	0	0	0
e) Any Other.	0	0	0	0	0	0	0	0	0
Sub-total (A) (2):-	0	0	0	0	0	0	0	0	0
Total Shareholding of promoter (A) = (A)(1)+ (A)(2)		495000	495000	100		495000	495000	100	0
B. Public Share Holding									
1. Institutions									
a) Mutual Funds	0	0	0	0	0	0	0	0	0
b) Banks / FI	0	0	0	0	0	0	0	0	0
C) Central Govt	0	0	0	0	0	0	0	0	0
D) State Govt(s)	0	0	0	0	0	0	0	0	0

e) Venture Capital Funds	0	0	0	0	0	0	0	0	0
f) Insurance Companies	0	0	0	0	0	0	0	0	0
g) FII's	0	0	0	0	0	0	0	0	0
h) Foreign Venture Capital funds	0	0	0	0	0	0	0	0	0
i) Others (Specify)	0	0	0	0	0	0	0	0	0
Sub Total (B) (1)	0	0	0	0	0	0	0	0	0
2. Non-Institutions	0	0	0	0	0	0	0	0	0
A) Bodies Corp.	0	0	0	0	0	0	0	0	0
i) Indian	0	0	0	0	0	0	0	0	0
ii) Overseas									
B) Individuals	0	0	0	0	0	0	0	0	0
i) Individual Shareholders holding nominal share capital uptoRs. 1 Lakh	0	0	0	0	0	0	0	0	0
ii) Individual shareholders holding nominalshare capital in excess of Rs 1 Lakh	0	0	0	0	0	0	0	0	0
Others (specify) Clearing Members	0	0	0	0	0	0	0	0	0
Sub-total (B)(2):-	0	0	0	0	0	0	0	0	0
Total Public Shareholding (B)=(B)(1)+ (B)(2)	0	0	0	0	0	0	0	0	0
c) Shares held by Custodian forGDRs& ADRs	0	0	0	0	0	0	0	0	0
Grand Total (A+B+C)	0	495000	495000	100	0	495000	495000	100	0

(ii)Shareholding of Promoters

SNo	Shareholder's Name	Shareholding at the beginning of the Year		Shareholding at the end of the Year		% Change in Share holding during the year.		
		No. of Shares	% to Total Shares of the Company	% of Shares pledge/ Encumbered to total shares	No. of Shares	% to Total Shares of the Company	% of Shares pledge/ Encumbered to total shares	
1	Mrs.PoornimaMantena	5505	1.112	NIL	5505	1.112	NIL	NIL
2	Mrs.IndiraP.Raju	5506	1.112	NIL	5506	1.112	NIL	NIL
3	Miss MahimaDatla	413293	83.494	NIL	413293	83.494	NIL	NIL
4	Dr.VijayKumarDatla (Trustee Poornima Indira Trust)	1999	.404	NIL	1999	.404	NIL	NIL
5	Dr.Vijay Kumar Datla (Trustee Mahima Trust)	1685	.340	NIL	1685	.340	NIL	NIL
6	MrsPoornima, Mrs Indira &MsMahima	187	.038	NIL	187	.038	NIL	NIL
7	Dr.Vijay Kumar Datla&Dr (Mrs) RenukaDatla	5813	1.174	NIL	5813	1.174	NIL	NIL
8	Miss MahimaDatla&Dr (Mrs)RenukaDatla	14172	2.863	NIL	14172	2.863	NIL	NIL
9	Dr.(Mrs) RenukaDatla&MsMahimaDatla	26995	5.454	NIL	26995	5.454	NIL	NIL
10	V.R.investments& Finance Private Limited	18425	3.722	NIL	18425	3.722	NIL	NIL
11	Mr.Purnendu Gupta & Krishna Gupta	250	.051	NIL	250	.051	NIL	NIL
12	Dr (Mrs) RenukaDatla	1148	.232	NIL	1148	.232	NIL	NIL
13	Narender DevMantena	11	.002	NIL	11	.002	NIL	NIL

14 Trishanya P Raju	11	.002	NIL	11	.002	NIL	NIL
---------------------	----	------	-----	----	------	-----	-----

(iii) Change in Promoters' Shareholding (please specify, if there is no change) - No change

S.No	Name	Share Holding	Date	Increase Decrease in Shareholding	Rea-son	Cumulative Shareholding during the year (01.04.2016 to 31.03.2017)
No. of Shares at the Beginning (01.04.2016/ end of the year 31.03.2017)	% of total Shares of the Company	No. of Shares	% of total Shares of the Company			
1.	NO CHANGE					

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

S.No	Name	Share Holding	Date	Increase Decrease in Shareholding	Reason	Cumulative Shareholding during the year (01.04.2016 to 31.03.2017)
No. of Shares at the Beginning (01.04.2016)/ end of the year 31.03.2017)	% of total Shares of the Company	No. of Shares	% of total Shares of the Company			
NIL						

(v) Shareholding of Directors and Key Managerial Personnel :

S.No	Name	Share Holding	Date	Increase De-crease in Share holding	Reason	Cumulative Shareholding during the year (01.04.2016 to 31.03.2017)	
No. of Shares at the Beginning (01.04.2016) / end of the year 31.03.2017)	% of total Shares of the Company	No. of Shares	% of total Shares of the Company				
1 Mrs.PoornimaMantena				5505	1.112	0 0 0	5505 1.112
2 Mrs.Indira P. Raju				5506	1.112	0 0 0	5506 1.112
3 Miss MahimaDatla				413293	83.494	0 0 0	413293 83.494
4 MrsPoornima, Mrs Indira &MsMahima				187	.038	0 0 0	187 .038
5 Miss Mahima Datla &Dr (Mrs)Renuka Datla (Being Mahima Datla is only the Director)				14172	2.863	0 0 0	14172 2.863
6 Dr.(Mrs) Renuka Datla &Ms Mahima Datla (BeingMahima Datla is only the Director)				26995	5.454	0 0 0	26995 5.454

V. INDEBTEDNESS

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

(In Lakhs)

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year	NIL	NIL	NIL	NIL
i)Principal Amount				
ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due				
	NIL	NIL	NIL	NIL
Total (i + ii + iii)	NIL	NIL	NIL	NIL

Change in Indebtedness during the financial year

Addition	6482.65	NIL	NIL	NIL
Deduction	NIL	NIL	NIL	NIL
Net Change	6482.65	NIL	NIL	NIL
Indebtedness at the end of the financial year	6482.65	NIL	NIL	NIL
i) Principal Amount		NIL	NIL	NIL
ii) Interest due but not paid	11.43		NIL	NIL
iii) Interest accrued but not due			NIL	NIL
	42.51	NIL		
Total (i + ii + iii)	6536.59	NIL	NIL	NIL

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

(i). Remuneration to Managing Director, Whole-time Directors and/or Manager:

(Amount in Rs.)

S.No.	Particulars of Remuneration	Name of MD/WTD/Manager			Total Amount	
			Mahima Datla	Indira P Raju	Purnima Mantena	
1.	Gross Salary	12600000	5400000	3000000	21000000	
	(a) Salary as per provisions contained in Section 17(1) of the Income Tax Act, 1961	Nil	Nil	Nil	Nil	
	(b) Value of perquisites u/s 17(2) Income Tax Act, 1961	Nil	Nil	Nil	Nil	
	(c) Profits in lieu of salary under Section 17(3) Income Tax Act, 1961	Nil	Nil	Nil	Nil	
2.	Stock Option	Nil	Nil	Nil	Nil	
3.	Sweat Equity	Nil	Nil	Nil	Nil	
4.	Commission As a % of profit Others, specify	43896321	43896321	43896321	131688963	

5.	Others please specify (Performance Pay)	Nil	Nil	Nil	Nil
	Total (A)	56496321	46896321	49296321	152688963
Ceiling as per the Act					

(ii). Remuneration to other directors: Nil

S.No.	Particulars of Remuneration	Name of Directors	Total Amount			
Independent Directors						
1.	Fee for attending Board Committee Meetings Commission Others please specify		NIL	NIL	NIL	NIL
	Total (1)		NIL	NIL	NIL	NIL
2.	Other Non -Executive Directors Fee for attending Board Committee Meetings Commission Others please specify		NIL	NIL	NIL	NIL
	Total (2)		NIL	NIL	NIL	NIL
	Total B= (1) + (2)		NIL	NIL	NIL	NIL
	Total Managerial Remuneration		NIL	NIL	NIL	NIL
Overall Ceiling as per the Act						

(iii). Remuneration To Key Managerial Personnel Other Than MD/Manager/WTD

(Amount in Rs.)

--

SNO	Particulars of Remuneration	Key Managerial Personnel		Total Amount	
		CEO	Company Secretary	CFO	
1.	Gross Salary	NIL	3200220	NIL	3200220
	(a) Salary as per provisions contained in Section 17(1) of the Income Tax Act, 1961				
	(b) Value of perquisites u/s 17(2) Income Tax Act, 1961				
	(c) Profits in lieu of salary under Section 17(3) Income Tax Act, 1961				
2.	Stock Option	NIL	NIL	NIL	NIL
3.	Sweat Equity	NIL	NIL	NIL	NIL
4.	Commission As a % of profit Others, specify	NIL	NIL	NIL	NIL
5.	Others please specify	NIL	NIL	NIL	NIL
	Total	NIL	3200220	NIL	3200220

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES: NIL

Type	Section of the Companies Act.	Brief Description	Details of Penalty/ Punishment/ Compounding fees imposed	Authority (RD/ NCLT/ Court)	Appeal made if any (give details)
A. Company					
Penalty					
Punishment					
Compounding		-----	N I L	-----	
B. Directors					

Penalty
Punishment
Compounding
C. others officers in default.
Penalty
Punishment
Compounding

Annexure-III to Directors' Report

SECRETARIAL AUDIT REPORT

for the Financial Year Ended March 31, 2017

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members
BIOLOGICAL E. LIMITED
18/1 and 3, Azamabad
Hyderabad-500020,
Telangana, India.

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by BIOLOGICAL E. LIMITED (hereinafter called the "Company"). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, I hereby report that in my opinion, the Company has during the audit period covering the Financial Year beginning from April 1, 2016 and ended on March 31, 2017, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2017 according to the provisions of:

The Companies Act, 2013 (the "Act") and the rules made there under and other applicable provisions of the Companies Act, 1956 which are still in force;

The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;

The Depositories Act, 1996 and the Regulations and Bye-laws framed under that Act; not applicable since shares of the company are not held in demat form.

Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Overseas Direct Investment has been made by the company, however there is no FDI and ECB in the company during the year under review;

The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

Not Applicable to the Company.

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;

Not Applicable to the Company.

(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009;

Not Applicable to the Company.

(d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999;

Not Applicable to the Company.

(e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;

Not Applicable to the Company.

(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

Not Applicable to the Company.

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; and

Not Applicable to the Company.

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998;

Not Applicable to the Company.

Other laws applicable to the Company as per the representations made by the Management.

I have also examined compliance with the applicable clauses of the following:
Secretarial Standards I and II issued by the Institute of Company Secretaries of India.

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, etc. mentioned above subject to the following observations:

The Company has pending disputes between the Company and its shareholders and also among the shareholders before various Courts/Tribunal/other Authorities under various sections of the Act.

The Board of the Company is not duly constituted. The Company need to appoint atleast two independent Directors as per the provisions of Section 149 of the Act read with rule 4 of the companies (Appointment and Qualification of Directors) Rules, 2014.

The Audit Committee of the Company is not properly constituted i.e. no independent directors were appointed as required under section 177 of the Act, read with Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014.

The Nomination and Remuneration Committee of the Company is not property constituted, as no independent directors were appointed as required under section 178 of the Act, read with Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014.

The Corporate Social Responsibility Committee of the Company is not property constituted, as no independent directors were appointed as required under section 135 of the Act, read with Companies (Corporate Social Responsibility Policy) Rules, 2014.

There was a delay in filing Form No. MR-1 and Form No. DIR-12 towards reappointment of the Managing Director of the company, due to the restrained orders of Hon'ble Supreme Court of India.

I further observe that:

I further report that:

The Board of Directors of the Company is duly constituted, except for appointment of 1/3 rd of the total number of Directors as Independent Directors .

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through and recorded as part of the minutes.

I further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

for AGR Reddy & Co.

Company Secretaries

Manoj Kumar Koyalkar
Fellow Membership Number: 9298
Certificate of Practice Number: 10004

Hyderabad, October 16, 2017

Note:

(i) This report is to be read with our letter of even date which is annexed as 'Annexure A' and forms an integral part of this report;
'ANNEXURE A'

To,
The Members,
BIOLOGICAL E. LIMITED
18/1 And 3, Azamabad,
Hyderabad-500020,
Telangana, India

I report of even date is to be read along with this letter.

Maintenance of secretarial record is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on our audit.

I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial Records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices, I followed provide a reasonable basis for our opinion.

I have not verified the correctness and appropriateness of Financial Records and Books of Accounts of the Company.

Wherever required, I have obtained the Management Representation about the compliance of laws, rules and regulations and happening of events etc.

The compliance of the provisions of Corporate and other applicable Laws, Rules, Regulations, Standards is the responsibility of the Management.

My examination was limited to the verification of procedures on test basis.

The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

for AGR Reddy & Co.
Company Secretaries

Manoj Kumar Koyalkar
Fellow Membership Number: 9298
Certificate of Practice Number: 10004

Hyderabad, October 16, 2017

Annexure – IV to Directors' Report

Form AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014) Statement containing salient features of the financial statement of subsidiaries / associate companies/joint ventures

Part "A": Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Rs.)

Sl. No.	Particulars	Details			
1	Name of the subsidiary	Biotech Medicals Pvt Ltd	BE Investment & Finance Pvt Ltd	BE Vaccines PTE Limited, Singapore	Vaxenic India Pvt Ltd
2	The date since when subsidiary was acquired	12.10.1999	7.12.1987		9.02.2015
3	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	1st April, 2016 to 31st March 2017	1st April, 2016 to 31st March 2017	1st April 2016 to 31st March 2017	1st April 2016 to 31st March 2017
4	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	NA	NA	USD Exchange Rate = Rs.	NA
5	Share capital	10000000	100000	2984980553	1,00,000
6	Reserves & surplus				
7	Total assets				
8	Total Liabilities				
9	Investments				-
10	Turnover& other Income				
11	Profit before taxation				
12	Provision for taxation				
13	Profit after taxation				
14	Proposed Dividend	-	-	-	-
15	% of shareholding	100	100	100	100

None of the above subsidiaries have been liquidated or sold during the year.

Part “B”: Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Name of associates/Joint Ventures	NA
Latest audited Balance Sheet Date	NA
Date on which the Associate or Joint Venture was associated acquired	
Shares of Associate/Joint Ventures held by the company on the year end	NA
No.	NA
Amount of Investment in Associates/Joint Venture	NA
Extend of Holding%	NA
Description of how there is significant influence	NA
Reason why the associate/joint venture is not consolidated	NA
Net worth attributable to shareholding as per latest audited Balance Sheet	NA
Profit/Loss for the year	NA
Considered in Consolidation	NA
Not Considered in Consolidation	NA

None of associates have been liquidated or sold during the year.

By Order of the Board of
Biological E Limited

Place: Hyderabad MAHIMA DATLA PURNIMA MANTENA
Date: 16th October 2017 Managing Director Whole-time Director
(DIN: 00965039) (DIN: 00965007)

SADDI MAHIPAL REDDY
Company Secretary

Textual information (4)

Description of state of companies affair

PARTICULARS Current Year (2016-17) Previous year (2015-16) Total Revenue 113753.52 100456.68 Total Expenditure (before Financial Charges, Depreciation and Taxation) 65903.56 58529.37 Profit before Financial Charges, Depreciation and Taxation 47849.96 41927.31 Less: Depreciation 3447.99 3201.41 Less: Financial Charges 564.80 383.63 Less: Exceptional Items 662.28 (0.66) Profit after Exceptional items and before Tax 43174.89 38342.94 Less: Provision for Tax & Deferred Tax 11403.41 7756.94 Profit After Tax 31771.49 30586.00 Less: Other Comprehensive Loss 94.40 (1.20) Net Loss/profit carried to Balance Sheet 31667.09 30587.20

Textual information (5)

Details regarding energy conservation

The details regarding Energy Conservation, Technology Absorption, Foreign Exchange Earnings and Outgo as required by section 134(3)(m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are given as Annexure – I and forms part of this report.

Textual information (6)

Steps taken or impact on conservation of energy [Text block]

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

The details regarding Energy Conservation, Technology Absorption, Foreign Exchange Earnings and Outgo as required by section 134(3) (m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are given as below.

A. CONSERVATION OF ENERGY:

The steps taken or impact on conservation of energy:

The operations of the Company are not power intensive. The Company is maintaining the power factor between .99 and 1.00 and also provided chilled water return line to pump the jacket hold up water to the hot well to reduce the cost of maintenance and reduce the power consumption.

Steps taken by the Company for utilizing alternate sources of energy:

As the Company is not a power intensive Company, there are no requirements for utilizing of Alternate sources of energy.

The capital investment on energy conservation equipment's:

The Company has not made any additional investment on energy conservation during the current financial year.

B. TECHNOLOGY ABSORPTION:

(i) The efforts made towards technology absorption: The Company has absorbed the live virus technology for Measles and Rubella (MR) Vaccine development, with an aim to commercial manufacture of the product in 2017. The MR vaccine is expected to be commercialized in FY 2017-18

(ii) In case of imported technology (imported during the last 3 years reckoned from the beginning of the financial year), following information may be furnished: There are no major technology transfers or import of technology in the past three years. We are in the business of indigenously developing the processes for low cost manufacture of the products.

(a) the details of technology imported : NA

(b) the year of import : NA

(c) Whether the technology been fully absorbed : NA

(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof : NA

(iii) The expenditure incurred on Research and Development :Rs.8568.60 Lakhs

C) FOREIGN EXCHANGE EARNINGS AND OUTGO:

(Rs. In Lakhs)

Particulars 2016-17 2015-16

Foreign Exchange Earnings 56044.69 75824.10

Foreign Exchange Outgo 13368.70 23023.27

By Order of the Board of
Biological E Limited

Place: Hyderabad MAHIMA DATLA R ANAND KUMAR
Date: 16 th October, 2017 Managing Director Director
(DIN: 00965039) (DIN: 07964480)

Textual information (7)

Details regarding technology absorption

The details regarding Energy Conservation, Technology Absorption, Foreign Exchange Earnings and Outgo as required by section 134(3)(m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are given as Annexure – I and forms part of this report.

Textual information (8)

Efforts made towards technology absorption [Text block]

TECHNOLOGY ABSORPTION:

(i) The efforts made towards technology absorption: The Company has absorbed the live virus technology for Measles and Rubella (MR) Vaccine development, with an aim to commercial manufacture of the product in 2017. The MR vaccine is expected to be commercialized in FY 2017-18

(ii) In case of imported technology (imported during the last 3 years reckoned from the beginning of the financial year), following information may be furnished: There are no major technology transfers or import of technology in the past three years. We are in the business of indigenously developing the processes for low cost manufacture of the products.

(a) the details of technology imported : NA

(b) the year of import : NA

(c) Whether the technology been fully absorbed : NA

(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof : NA

Textual information (9)

Details regarding foreign exchange earnings and outgo

The details regarding Energy Conservation, Technology Absorption, Foreign Exchange Earnings and Outgo as required by section 134(3)(m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are given as Annexure – I and forms part of this report.

Textual information (10)

Disclosures in director's responsibility statement

Pursuant to Section 134 (5) of the Companies Act, 2013, your Directors confirm that to the best of their knowledge and belief and according to the information and explanation obtained by them. (i) that in the preparation of Annual Accounts for the financial year ended 31st March, 2017, the applicable accounting standards have been followed along with the proper explanation relating to material departures, if any, there from; (ii) that the directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period; (iii) that the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities (iv) that the directors have prepared the annual accounts on a going concern basis. (v) The Directors had laid down Internal Financial controls to be followed by the Company and that such internal financial Controls are adequate and were operating efficiently. (vi) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Textual information (11)

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

There are no material changes and commitments affecting the financial position of the company occurred between the end of the financial year of the company to which the financial statements relate and the date of the report.

Textual information (12)

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

Form No. MGT-9

EXTRACT OF ANNUAL RETURN

As on the financial year ended on 31/03/2017

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

REGISTRATION AND OTHER DETAILS :

CIN : U01120TG1953PLC001095

Registration Date : 10.12.1953

Name of the Company : Biological E Limited

Category / Sub-Category

of the Company : Public Limited, Company Limited by Shares

Address of the Registered

Office and contact details : 18/1&3, Azamabad, Hyderabad – 500 020

Phone no: 302139999

vi) Whether listed company : unlisted

Name, Address and : Not Applicable

Contact details of Registrar

and Transfer Agent, if any

PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

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

Sl. No	Name and Description of main products and services.	NIC Code of the product/service.	% to total turnover of the Company
1	Vaccines and pharmaceutical Formulations	99884300	100%

PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

S.No	Name and Address of the Company	CIN/GLN	Holding / Subsidiary / Associate	% of Shares held	Applicable Section
1	BIOTECH MEDICALS PRIVATE LIMITED	U24230TG1999PTC032680	Subsidiary	99.998	2 (87)(ii)
2	B.E. INVESTMENT AND FINANCE PVT LTD	U65993AP1987PTC008036	Subsidiary	99.98	2 (87)(ii)
3	BE VACCINES PTE, LTD., SINGAPORE	FOREIGN COMPANY	Subsidiary	100	2 (87)(ii)
4	VAXENIC INDIA PRIVATE LIMITED	U74900TG2015PTC097587	Subsidiary	99.99	2 (87)(ii)

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

(i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the Year				No. of Shares held at the end of the Year				% Change during the Year	
	Demat	Physical	Total	% of shares	Demat	Physical	Total	% of shares		
A. Promoters										
1. Indian										
a. Individual/ HUF	0	472891	472891	95.54	0	472891	472891	95.54	0	
b. Central Govt	0	0	0	0	0	0	0	0	0	
c. State Govt(s)	0	0	0	0	0	0	0	0	0	
d. Bodies Corp.		18425	18425	3.72		18425	18425	3.72		0
e. Banks / FI	0	0	0	0	0	0	0	0	0	
f. Any Other		3684	3684	0.74		3684	3684	0.74		0
Sub-total (A) (1):		495000	495000	100	0	495000	495000	100		0
(2) Foreign										
a) NRIs - Individuals	0	0	0	0	0	0	0	0	0	
b) other Individuals	0	0	0	0	0	0	0	0	0	
c) Body Corp	0	0	0	0	0	0	0	0	0	
d) Banks/FI	0	0	0	0	0	0	0	0	0	
e) Any Other.	0	0	0	0	0	0	0	0	0	

Sub-total (A) (2):-	0	0	0	0	0	0	0	0	0
Total Shareholding of promoter (A) = (A)(1)+ (A)(2)	495000	495000	100		495000	495000	100		0
B. Public Share Holding									
1. Institutions									
a) Mutual Funds	0	0	0	0	0	0	0	0	0
b) Banks / FI	0	0	0	0	0	0	0	0	0
C) Central Govt	0	0	0	0	0	0	0	0	0
D) State Govt(s)	0	0	0	0	0	0	0	0	0
e) Venture Capital Funds	0	0	0	0	0	0	0	0	0
f) Insurance Companies	0	0	0	0	0	0	0	0	0
g) FIs	0	0	0	0	0	0	0	0	0
h) Foreign Venture Capital funds	0	0	0	0	0	0	0	0	0
i) Others (Specify)	0	0	0	0	0	0	0	0	0
Sub Total (B) (1)	0	0	0	0	0	0	0	0	0
2. Non-Institutions	0	0	0	0	0	0	0	0	0
A) Bodies Corp.	0	0	0	0	0	0	0	0	0
i) Indian	0	0	0	0	0	0	0	0	0
ii) Overseas									
B) Individuals	0	0	0	0	0	0	0	0	0
i) Individual Shareholders holding nominal share capital uptoRs. 1 Lakh	0	0	0	0	0	0	0	0	0

ii) Individual shareholders holding nominal share capital in excess of Rs 1 Lakh	0	0	0	0	0	0	0	0	0
Others (specify) Clearing Members	0	0	0	0	0	0	0	0	0
Sub-total (B)(2):-	0	0	0	0	0	0	0	0	0
Total Public Shareholding (B)=(B)(1)+(B)(2)	0	0	0	0	0	0	0	0	0
c) Shares held by Custodian for GDRs & ADRs	0	0	0	0	0	0	0	0	0
Grand Total (A+B+C)	0	495000	495000	100	0	495000	495000	100	0

(ii) Shareholding of Promoters

SNo	Shareholder's Name	Shareholding at the beginning of the Year		Shareholding at the end of the Year		% Change in Share holding during the year.		
		No. of Shares	% to Total Shares of the Company	% of Shares pledge/ Encumbered to total shares	No. of Shares	% to Total Shares of the Company	% of Shares pledge/ Encumbered to total shares	
1	Mrs.Poornima Mantena	5505	1.112	NIL	5505	1.112	NIL	NIL
2	Mrs.Indira P.Raju	5506	1.112	NIL	5506	1.112	NIL	NIL
3	Miss Mahima Datla	413293	83.494	NIL	413293	83.494	NIL	NIL
4	Dr.Vijay Kumar Datla (Trustee Poornima Indira Trust)	1999	.404	NIL	1999	.404	NIL	NIL
5	Dr.Vijay Kumar Datla (Trustee Mahima Trust)	1685	.340	NIL	1685	.340	NIL	NIL
6	Mrs Poornima, Mrs Indira & Ms Mahima	187	.038	NIL	187	.038	NIL	NIL

7	Dr.Vijay Kumar Datla&Dr (Mrs) RenukaDatla	5813	1.174	NIL	5813	1.174	NIL	NIL
8	Miss MahimaDatla&Dr (Mrs)RenukaDatla	14172	2.863	NIL	14172	2.863	NIL	NIL
9	Dr.(Mrs) RenukaDatla&MsMahimaDatla	26995	5.454	NIL	26995	5.454	NIL	NIL
10	V.R.investments& Finance Private Limited	18425	3.722	NIL	18425	3.722	NIL	NIL
11	Mr.Purnendu Gupta & Krishna Gupta	250	.051	NIL	250	.051	NIL	NIL
12	Dr (Mrs) RenukaDatla	1148	.232	NIL	1148	.232	NIL	NIL
13	Narender DevMantena	11	.002	NIL	11	.002	NIL	NIL
14	Trishanya P Raju	11	.002	NIL	11	.002	NIL	NIL

(iii) Change in Promoters' Shareholding (please specify, if there is no change) - No change

S.No	Name	Share Holding	Date	Increase Decrease in Shareholding	Rea-son	Cumulative Shareholding during the year (01.04.2016 to 31.03.2017)
No. of Shares at the Beginning (01.04.2016/ end of the year 31.03.2017)	% of total Shares of the Company	No. of Shares	% of total Shares of the Company			
1.	NO CHANGE					

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

S.No	Name	Share Holding	Date	Increase Decrease in Shareholding	Reason	Cumulative Shareholding during the year (01.04.2016 to 31.03.2017)
No. of Shares at the Beginning (01.04.2016)/ end of the year	% of total Shares of the	No. of Shares	% of total Shares of the			

31.03.2017)	Company	Company
NIL		

(v) Shareholding of Directors and Key Managerial Personnel :

S.No	Name	Share Holding	Date	Increase De-crease in Share holding	Reason	Cumulative Shareholding during the year (01.04.2016 to 31.03.2017)	
No. of Shares at the Beginning (01.04.2016) / end of the year 31.03.2017)	% of total Shares of the Company	No. of Shares	% of total Shares of the Company				
1	Mrs.PoornimaMantena	5505	1.112	0	0	0	5505 1.112
2	Mrs.Indira P. Raju	5506	1.112	0	0	0	5506 1.112
3	Miss MahimaDatla	413293	83.494	0	0	0	413293 83.494
4	MrsPoornima, Mrs Indira &MsMahima	187	.038	0	0	0	187 .038
5	Miss Mahima Datla &Dr (Mrs)Renuka Datla (Being Mahima Datla is only the Director)	14172	2.863	0	0	0	14172 2.863
6	Dr.(Mrs) Renuka Datla &Ms Mahima Datla (BeingMahima Datla is only the Director)	26995	5.454	0	0	0	26995 5.454

V. INDEBTEDNESS

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

(In Lakhs)

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year	NIL	NIL	NIL	NIL
i) Principal Amount				
ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due				
	NIL	NIL	NIL	NIL
Total (i + ii + iii)	NIL	NIL	NIL	NIL
Change in Indebtedness during the financial year				
Addition	6482.65	NIL	NIL	NIL
Deduction	NIL	NIL	NIL	NIL
Net Change	6482.65	NIL	NIL	NIL
		NIL		
	6482.65		NIL	NIL
Indebtedness at the end of the financial year				
i) Principal Amount		NIL		
ii) Interest due but not paid	11.43		NIL	NIL
iii) Interest accrued but not due			NIL	NIL
	42.51	NIL		
Total (i + ii + iii)	6536.59	NIL	NIL	NIL

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

(i). Remuneration to Managing Director, Whole-time Directors and/or Manager:

(Amount in Rs.)

S.No.	Particulars of Remuneration	Name of MD/WTM/Manager	Total Amount

		Mahima Datla	Indira P Raju	Purnima Mantena	
1.	Gross Salary	12600000	5400000	3000000	21000000
	(a) Salary as per provisions contained in Section 17(1) of the Income Tax Act, 1961	Nil	Nil	Nil	
	(b) Value of perquisites u/s 17(2) Income Tax Act, 1961	Nil	Nil	Nil	
	(c) Profits in lieu of salary under Section 17(3) Income Tax Act, 1961	Nil	Nil	Nil	
2.	Stock Option	Nil	Nil	Nil	Nil
3.	Sweat Equity	Nil	Nil	Nil	Nil
4.	Commission As a % of profit Others, specify	43896321	43896321	43896321	131688963
5.	Others please specify (Performance Pay)	Nil	Nil	Nil	Nil
	Total (A)	56496321	46896321	49296321	152688963
Ceiling as per the Act					

(ii). Remuneration to other directors: Nil

S.No.	Particulars of Remuneration	Name of Directors	Total Amount
Independent Directors			
1.	Fee for attending Board Committee Meetings Commission Others please specify		NIL NIL NIL NIL
	Total (1)		NIL NIL NIL NIL

2. Other Non -Executive Directors				
Fee for attending Board Committee Meetings	NIL	NIL	NIL	NIL
Commission				
Others please specify				
Total (2)	NIL	NIL	NIL	NIL
Total B= (1) + (2)	NIL	NIL	NIL	NIL
Total Managerial Remuneration	NIL	NIL	NIL	NIL
Overall Ceiling as per the Act				

(iii). Remuneration To Key Managerial Personnel Other Than MD/Manager/WTB

(Amount in Rs.)

SNO	Particulars of Remuneration	Key Managerial Personnel		Total Amount	
		CEO	Company Secretary	CFO	
1.	Gross Salary	NIL	3200220	NIL	3200220
	(a) Salary as per provisions contained in Section 17(1) of the Income Tax Act, 1961				
	(b) Value of perquisites u/s 17(2) Income Tax Act, 1961				
	(c) Profits in lieu of salary under Section 17(3) Income Tax Act, 1961				
2.	Stock Option	NIL	NIL	NIL	NIL
3.	Sweat Equity	NIL	NIL	NIL	NIL
4.	Commission As a % of profit Others, specify	NIL	NIL	NIL	NIL
5.	Others please specify	NIL	NIL	NIL	NIL

Total

NIL 3200220

NIL 3200220

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES: NIL

Type	Section of the Companies Act.	Brief Description	Details of Penalty/ Punishment/ Compounding fees imposed	Authority (RD/ NCLT/ Court)	Appeal made if any (give details)
A. Company					
Penalty					
Punishment					
Compounding		-----	N I L	-----	
B. Directors					
Penalty					
Punishment					
Compounding					
C. others officers in default.					
Penalty					
Punishment					
Compounding					

Textual information (13)

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

There was a Casual Vacancy in the Nomination and Remuneration Committee and also restriction on change of Composition of the Board by the Supreme Court dated 6 th October 2015, hence the Nomination and Remuneration Committee is not reconstituted properly during 2016-17. During the current financial year 2017-18, the Committee has been reconstituted with Mr. I.Y.R. Krishna Rao, Independent Director as Chairman of the Committee with effect from 23 rd May, 2017 and Ms Purnima Matena Director and Ms Indira P Raju Director. Further in view of the disqualification of the of the two members as Directors of the Company, the Committee shall be reconstituted in due course of time.

Terms of Reference:

Attraction and Retention strategies for employees.

Determine the compensation (including salaries and salary adjustments, incentives / benefits, bonuses) and Performance targets of the Chairman, Managing Director, COO, CFO, CEO & other senior management personnel.

Review employee development strategies.

Formulate a criteria for determining qualifications, positive attributes and independence of a director;

Recommend to the Board a policy for the remuneration of directors, key managerial personnel and other employees;

Identify and nominate for the approval of the Board, candidates to fill Board vacancies as and when they arise.

Recommend the appointment of any director to executive or other employment/place of profit in the Company;

Recommend the sitting fees to be paid to Non-Executive Directors;

Textual information (14)

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

Pursuant to the provisions of Section 134 of the Companies Act, 2013, the Company has formulated a Risk Management Policy. At present the company has not identified any element of risk which may threaten the existence of the company.

Textual information (15)

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

The Company has adopted the CSR policy in accordance with the provisions of the Companies Act, 2013, Though the Company has not spent the requisite amount, it has earmarked the amount required to be spent amounting to Rs.257,39,804/-

Textual information (16)

Disclosure of financial summary or highlights [Text Block]

Financial Results :

The financial highlights for the current year in comparison to the previous year are as under:

(Rupees in Lakhs)

PARTICULARS	Current Year (2016-17)	Previous year (2015-16)
Total Revenue	113753.52	100456.68
Total Expenditure (before Financial Charges, Depreciation and Taxation)	65903.56	58529.37
Profit before Financial Charges, Depreciation and Taxation	47849.96	41927.31
Less: Depreciation	3447.99	3201.41
Less: Financial Charges	564.80	383.63
Less: Exceptional Items	662.28	(0.66)
Profit after Exceptional items and before Tax	43174.89	38342.94
Less: Provision for Tax & Deferred Tax	11403.41	7756.94
Profit After Tax	31771.49	30586.00
Less: Other Comprehensive Loss	94.40	(1.20)
Net Loss/profit carried to Balance Sheet	31667.09	30587.20

Textual information (17)

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

In compliance of various provisions under the Companies Act, 2013, your directors appointed Mr.I.Y.R Krishna Rao, IAS (Retd.) and Mr R Anand Kumar categorized as Independent Director and Additional Director respectively with effect from 23rd May, 2017 and 16th October 2017. The term of the said Directors expire at the ensuing Annual General Meeting.

Your directors recommend the appointment of Mr. I.Y.R. Krishna Rao as Independent Director and Mr.R Anand Kumar as Director for approval of shareholders in the forthcoming Annual General Meeting.

Ms Mahima Datla retires at the ensuing AGM and being eligible offers herself for re-appointment.

Further Ms Mahima Datla (DIN: 00965039) was reappointed as Managing Director by the Board of Directors of the Company at its meeting held on 17th December, 2016, subject to approval of members, for a period of 5 (five) years on terms and conditions including remuneration as recommended by the Nomination and Remuneration Committee of the Board and approved by the Board. Her reappointment is proposed for approval of the Shareholders in the Notice of the AGM.

Ms Pumima Mantena and Ms Indira P Raju Whole Time Directors of the Company are disqualified as per the order dated 14th September 2017 of Ministry of Corporate Affairs. They are entitled for reappointment as and when their disqualification is removed or by virtue of any other order of the appropriate authority.

Textual information (18)

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

Your Company has not accepted any fixed deposits under section 74 of the Companies Act, 2013 and rules made thereunder and as such no principal or interest was outstanding as on the date of the Balance sheet.

Textual information (19)

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

Your Company has not accepted any fixed deposits under section 74 of the Companies Act, 2013 and rules made thereunder and as such no principal or interest was outstanding as on the date of the Balance sheet.

Textual information (20)

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

No significant and material orders are passed by the Regulators or Courts against the Company during the year under review or subsequent to the close of the FY, Except the Appeal in High Court of Judicature at Hyderabad for the State of Telangana and the State of Andhra Pradesh filed based on impugned order of the Company Law Board dated 30th May 2016.

However Ms Pumima Mantena and Ms Indira P Raju. have been disqualified to act as Director of the Company pursuant to the provisions of Sections 164(2) of the Act.

Textual information (21)

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

The Company has in place proper and adequate internal control systems commensurate with the nature of its business, and size and complexity of its operations. Internal control systems comprising of policies and procedures designed to ensure reliability of financial reporting, timely feedback on achievement of operational and strategic goals, compliance with policies, procedure, applicable laws and regulations, and that all assets and resources are acquired are used economically.

Textual information (22)

Disclosure of other reasons if company fails to spend prescribed amount on CSR

There was a Casual Vacancy in the CSR Committee and As the CSR Committee is not properly reconstituted, the amount could not be spent and unspent amount shall be spent along with the amounts of the following year.

[700500] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	Mahima Datla	Rudraraju Anand Kumar
	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	Mahima	Rudaraju
Middle name of director		Anand
Last name of director	Datla	Kumar
Designation of director	Managing Director	Director
Director identification number of director	00965039	07964480
Date of signing of financial statements by director	16/10/2017	16/10/2017

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017
Name of company secretary	Mahipal Reddy Saddi
Permanent account number of company secretary	AOYPS7663B
Date of signing of financial statements by company secretary	16/10/2017

[700400] Disclosures - Auditors report**Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	Textual information (23) [See below]	
Disclosure relating to quantitative details of fixed assets	The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets	
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (24) [See below]	
Disclosure relating to title deeds of immovable properties	Textual information (25) [See below]	
Disclosure in auditors report relating to inventories	Textual information (26) [See below]	
Disclosure in auditors report relating to loans	Textual information (27) [See below]	
Disclosure about loans granted to parties covered under section 189 of companies act	Textual information (28) [See below]	
Disclosure relating to terms and conditions of loans granted	Textual information (29) [See below]	
Disclosure regarding receipt of loans granted	Textual information (30) [See below]	
Disclosure regarding terms of recovery of loans granted	Textual information (31) [See below]	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (32) [See below]	
Disclosure in auditors report relating to deposits accepted	Textual information (33) [See below]	
Disclosure in auditors report relating to maintenance of cost records	Textual information (34) [See below]	
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (35) [See below]	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (36) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (37) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (38) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (39) [See below]
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (40) [See below]	
Disclosure in auditors report relating to managerial remuneration	Textual information (41) [See below]	
Disclosure in auditors report relating to Nidhi Company		In our opinion, the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it. Therefore, the provisions of Clause 3(xii) of the Order are not applicable to the Company.

Disclosure in auditors report relating to transactions with related parties	Textual information (42) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (43) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (44) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Textual information (45) [See below]

Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	Satyanarayana Murthy Somayajula
	01/04/2016 to 31/03/2017
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Brahmayya & Co
Name of auditor signing report	Satyanarayana Murthy Somayajula
Firms registration number of audit firm	000513S
Membership number of auditor	023651
Address of auditors	Flat No.403 & 404, Golden Green Apartments, Erramanzil Colony, Hyderabad – 500082
Permanent account number of auditor or auditor's firm	AADFB8032G
SRN of form ADT-1	S45684263
Date of signing audit report by auditors	16/10/2017
Date of signing of balance sheet by auditors	16/10/2017

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017
Disclosure in auditor's report explanatory [TextBlock]	Textual information (46) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (23)**Disclosure in auditors report relating to fixed assets**

The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets; The fixed assets are physically verified by the Management according to a phased programme designed to cover all the assets over a period of two years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the programme, a portion of the fixed assets has been physically verified by the Management during the year and no material discrepancies have been noticed on such verification. According to the information and explanations given to us and the records of the Company examined by us, the title deeds of immovable properties included in fixed assets register are held in the name of the company.

Textual information (24)**Disclosure relating to physical verification and material discrepancies of fixed assets**

The fixed assets are physically verified by the Management according to a phased programme designed to cover all the assets over a period of two years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the programme, a portion of the fixed assets has been physically verified by the Management during the year and no material discrepancies have been noticed on such verification

Textual information (25)

Disclosure relating to title deeds of immovable properties

According to the information and explanations given to us and the records of the Company examined by us, the title deeds of immovable properties included in fixed assets register are held in the name of the company.

Textual information (26)

Disclosure in auditors report relating to inventories

The inventory has been physically verified by the Management during the year. In our opinion, the frequency of verification is reasonable. No material discrepancies were noticed in respect of such verification.

Textual information (27)

Disclosure in auditors report relating to loans

According to the information and explanation given to us and the records of the Company examined by us, in our opinion, during the year under report the Company has not granted any loans, secured or unsecured, to companies, firms, limited liability partnerships or other parties covered in the register maintained under Section 189 of the Act except interest free unsecured advance of Rs 12,33,87,555/- given to one of its subsidiary.

Textual information (28)

Disclosure about loans granted to parties covered under section 189 of companies act

According to the information and explanation given to us and the records of the Company examined by us, in our opinion, during the year under report the Company has not granted any loans, secured or unsecured, to companies, firms, limited liability partnerships or other parties covered in the register maintained under Section 189 of the Act except interest free unsecured advance of Rs 12,33,87,555/- given to one of its subsidiary.

Textual information (29)

Disclosure relating to terms and conditions of loans granted

According to the information and explanation given to us and the records of the Company examined by us, in our opinion, during the year under report the Company has not granted any loans, secured or unsecured, to companies, firms, limited liability partnerships or other parties covered in the register maintained under Section 189 of the Act except interest free unsecured advance of Rs 12,33,87,555/- given to one of its subsidiary.

Textual information (30)

Disclosure regarding receipt of loans granted

According to the information and explanation given to us and the records of the Company examined by us, in our opinion, during the year under report the Company has not granted any loans, secured or unsecured, to companies, firms, limited liability partnerships or other parties covered in the register maintained under Section 189 of the Act except interest free unsecured advance of Rs 12,33,87,555/- given to one of its subsidiary.

Textual information (31)

Disclosure regarding terms of recovery of loans granted

According to the information and explanation given to us and the records of the Company examined by us, in our opinion, during the year under report the Company has not granted any loans, secured or unsecured, to companies, firms, limited liability partnerships or other parties covered in the register maintained under Section 189 of the Act except interest free unsecured advance of Rs 12,33,87,555/- given to one of its subsidiary.

Textual information (32)

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

According to the information and explanation given to us and the records of the Company examined by us, in our opinion, the Company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of investments made.

Textual information (33)

Disclosure in auditors report relating to deposits accepted

According to the information and explanation given to us and the records of the Company examined by us, the Company has not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the Rules framed there under to the extent notified. Therefore, the provisions of Clause 3(v) of the said Order are not applicable to the Company

Textual information (34)

Disclosure in auditors report relating to maintenance of cost records

We have broadly reviewed the books of account maintain by the Company in respect of products where, pursuant to the Rules made by the Central Government of India, the maintenance of cost records has been specified under sub-section (1) of section 148 of the Companies Act, 2013 and we are of the opinion that prima facie the prescribed accounts and records have been made and maintained. We have not, however, made a detailed examination of the records with a view to determine whether they are accurate or complete.

Textual information (35)

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

According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is regular in depositing the undisputed statutory dues, including provident fund, employees' state insurance, income tax, sales tax, service tax, duty of customs, value added tax, cess and other material statutory dues, as applicable, with the appropriate authorities. As informed to us, the provisions relating to excise duty are not applicable to the Company;

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, service tax, sales-tax, customs duty, value added tax, cess and other material statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.

According to the information and explanations given to us and the records of the Company examined by us, there are no dues of income tax, service tax, customs duty and cess which have not been deposited on account of any dispute. The particulars of dues of sales-tax and value added tax as at March 31, 2017, which have not been deposited on account of a dispute, are as follows:

Name of the statute	Nature of dues	Amount (Rs.)	Period to which the amount relates	Forum where the dispute is pending
West Bengal Sales Tax Act, 1994 /West Bengal Value Added Tax Act, 2003	Sales tax	102,466	2003-04	Additional Commissioner, Revisional Forum, Commercial Taxes, Kolkata
94,121				Additional Commissioner, 2005-06 Revisional Forum, Commercial Taxes, Kolkata
152,758				2012-13 Appellate Authority
15,660				2002-03 Commercial Tax Officer
The Bihar Value Added Tax Act, 2005	Sales tax	62,540	2006-07	Commissioner of Commercial Taxes, Bihar

Textual information (36)

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

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, service tax, sales-tax, customs duty, value added tax, cess and other material statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.

Textual information (37)

Disclosure relating to disputed statutory dues [Text Block]

According to the information and explanations given to us and the records of the Company examined by us, there are no dues of income tax, service tax, customs duty and cess which have not been deposited on account of any dispute. The particulars of dues of sales-tax and value added tax as at March 31, 2017, which have not been deposited on account of a dispute, are as follows:

Name of the statute	Nature of dues	Amount (Rs.)	Period to which the amount relates	Forum where the dispute is pending
West Bengal Sales Tax Act, 1994 / West Bengal Value Added Tax Act, 2003	Sales tax	102,466	2003-04	Additional Commissioner, Revisional Forum, Commercial Taxes, Kolkata
94,121			2005-06	Additional Commissioner, Revisional Forum, Commercial Taxes, Kolkata
152,758			2012-13	Appellate Authority
15,660			2002-03	Commercial Tax Officer
The Bihar Value Added Tax Act, 2005	Sales tax	62,540	2006-07	Commissioner of Commercial Taxes, Bihar

Textual information (38)

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

According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the company has not defaulted in repayment of loans or borrowing to banks. The Company has not availed loans or borrowings from financial institutions and Government. The Company has not issued debentures.

Textual information (39)

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

According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company has not raised any moneys by way of initial public offer, further public offer (including debt instruments) and term loans. Accordingly, the provisions of Clause 3(ix) of the Order are not applicable to the Company.

Textual information (40)

Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period

During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud/ material fraud by the Company or on the Company by its officers or employees, noticed or reported during the year, nor have we been informed of any such case by the Management

Textual information (41)

Disclosure in auditors report relating to managerial remuneration

According to the information and explanations given to us and the records of the Company examined by us, in our opinion, managerial remuneration paid or provided is in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.

Textual information (42)

Disclosure in auditors report relating to transactions with related parties

According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the transactions by the Company with related parties are in compliance with the provisions of Sections 177 and 188 of the Act. The details of such related party transactions have been disclosed in the notes to the Standalone Ind AS financial statements as required under Indian Accounting Standard (Ind AS) 24, Related Party Disclosures specified under Section 133 of the Act.

Textual information (43)

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

According to the information and explanations given to us and on an overall examination of the balance sheet, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year and hence, reporting requirements under clause 3(xiv) are not applicable to the company and, not commented upon.

Textual information (44)

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

According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company has not entered into any non-cash transactions with its directors or persons connected with him. Accordingly, the provisions of Clause 3(xv) of the Order are not applicable to the Company.

Textual information (45)

Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934

According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the provisions of Clause 3(xvi) of the Order are not applicable to the Company.

Textual information (46)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT To The Members of Biological E Limited

Report on the Standalone Standalone Ind AS financial statements

We have audited the accompanying Standalone Ind AS financial statements of Biological E Limited ("the Company"), which comprise the Balance Sheet as at 31st March, 2017, and the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone Ind AS financial statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Standalone Ind AS financial statements that give a true and fair view of the state of affairs (financial position), profit or loss (financial performance including other comprehensive income), cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act.

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

Auditor's Responsibility

Our responsibility is to express an opinion on these Standalone Ind AS financial statements based on our audit.

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

We conducted our audit of the Standalone Ind AS financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Standalone 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 Standalone Ind AS financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Standalone Ind AS financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the Standalone 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 by the Company's Directors, as well as evaluating the overall presentation of the Standalone Ind AS financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone 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 Standalone 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 including the Ind AS, of the state of affairs (financial position) of the Company as at 31st March, 2017, and its profit (financial performance including other comprehensive income), its cash flows and the changes in equity for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

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

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid Standalone Ind AS financial statements comply with the Indian Accounting Standards prescribed under section 133 of the Act.
- e) On the basis of the written representations received from the directors as on 31st March, 2017 taken on record by the Board of Directors, none

of the directors is disqualified as on 31st March, 2017 from being appointed as a director in terms of Section 164(2) of the Act.

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

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

i. The Company has disclosed the impact of pending litigations on its financial position in its Standalone Ind AS financial statements. Refer Note 34 to the Standalone Ind AS financial statements.

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

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended March 31, 2017.

iv. The Company has provided requisite disclosures in the Standalone Ind AS financial statements as to holdings as well as dealings in Specified Bank Notes during the period from 8th November, 2016 to 30th December, 2016. Based on audit procedures and relying on the management representation we report that the disclosures are in accordance with books of account maintained by the Company and as produced to us by the

Management. Refer Note 14 to the Standalone Ind AS financial statements.

For Brahmayya & Co

Chartered Accountants

(Firm's Registration No.000513S)

(S Satyanarayna Murthy)

Place: Hyderabad

(Partner)

Date: 16th October, 2017

(Membership No. 023651)

Annexure A to Independent Auditors' Report

Referred to in paragraph 1 of Report on Other Legal and Regulatory Requirements of the Independent Auditors' Report of even date to the members of Biological E Limited on the Standalone Ind AS financial statements for the year ended 31st March, 2017

- (i) (a) The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;

The fixed assets are physically verified by the Management according to a phased programme designed to cover all the assets over a period of two years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the programme, a portion of the fixed assets has been physically verified by the Management during the year and no material discrepancies have been noticed on such verification.

- (b) According to the information and explanations given to us and the records of the Company examined by us, the title deeds of immovable properties included in fixed assets register are held in the name of the company.

- (ii) The inventory has been physically verified by the Management during the year. In our opinion, the frequency of verification is reasonable. No material discrepancies were noticed in respect of such verification.

- (iii) According to the information and explanation given to us and the records of the Company examined by us, in our opinion, during the year under report the Company has not granted any loans, secured or unsecured, to companies, firms, limited liability partnerships or other parties covered in the register maintained under Section 189 of the Act except interest free unsecured advance of Rs 12,33,87,555/- given to one of its subsidiary.

According to the information and explanation given to us and the records of the Company examined by us, in our opinion, the
(iv) Company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of investments made.

According to the information and explanation given to us and the records of the Company examined by us, the Company has
(v) not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the Rules framed there under to the extent notified. Therefore, the provisions of Clause 3(v) of the said Order are not applicable to the Company.

We have broadly reviewed the books of account maintain by the Company in respect of products where, pursuant to the Rules made by the Central Government of India, the maintenance of cost records has been specified under sub-section (1) of section 148 of the Companies Act, 2013 and we are of the opinion that prima facie the prescribed accounts and records have been made and maintained. We have not, however, made a detailed examination of the records with a view to determine whether they are accurate or complete.
(vi)

According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is regular in depositing the undisputed statutory dues, including provident fund, employees' state insurance, income tax, sales tax, service tax, duty of customs, value added tax, cess and other material statutory dues, as applicable, with the appropriate authorities. As informed to us, the provisions relating to excise duty are not applicable to the Company;
(vii) (a)

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, service tax, sales-tax, customs duty, value added tax, cess and other material statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.
(b)

According to the information and explanations given to us and the records of the Company examined by us, there are no dues of income tax, service tax, customs duty and cess which have not been deposited on account of any dispute. The particulars of dues of sales-tax and value added tax as at March 31, 2017, which have not been deposited on account of a dispute, are as follows:

(c)	Name of the statute		Nature of dues	Amount (Rs.)	Period to which the amount relates	Forum where the dispute is pending
	West Bengal Sales Tax Act, 1994 / West Bengal Value Added Tax Act, 2003		Sales tax	102,466	2003-04	Additional Commissioner, Revisional Forum, Commercial Taxes, Kolkata
	94,121			Additional Commissioner, 2005-06 Revisional Forum,		

Commercial Taxes, Kolkata				
152,758	2012-13 Appellate Authority			
15,660	2002-03 Commercial Tax Officer			
The Bihar Value Added Tax Act, 2005	Sales tax	62,540	2006-07	Commissioner of Commercial Taxes, Bihar
<p>According to the information and explanations given to us and the records of the Company examined by us, in our opinion, (viii) the company has not defaulted in repayment of loans or borrowing to banks. The Company has not availed loans or borrowings from financial institutions and Government. The Company has not issued debentures.</p>				
<p>According to the information and explanations given to us and the records of the Company examined by us, in our opinion, (ix) the Company has not raised any moneys by way of initial public offer, further public offer (including debt instruments) and term loans. Accordingly, the provisions of Clause 3(ix) of the Order are not applicable to the Company.</p>				
<p>During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud/ material fraud by the Company or on the Company by its officers or employees, noticed or reported during the year, nor have we been informed of any such case by the Management.</p>				
<p>According to the information and explanations given to us and the records of the Company examined by us, in our opinion, (xi) managerial remuneration paid or provided is in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.</p>				
<p>(xii) In our opinion, the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it. Therefore, the provisions of Clause 3(xii) of the Order are not applicable to the Company.</p>				
<p>According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the transactions by the Company with related parties are in compliance with the provisions of Sections 177 and 188 of the</p>				
(xiii)				

Act. The details of such related party transactions have been disclosed in the notes to the Standalone Ind AS financial statements as required under Indian Accounting Standard (Ind AS) 24, Related Party Disclosures specified under Section 133 of the Act.

According to the information and explanations given to us and on an overall examination of the balance sheet, the company (xiv) has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year and hence, reporting requirements under clause 3(xiv) are not applicable to the company and, not commented upon.

According to the information and explanations given to us and the records of the Company examined by us, in our opinion, (xv) the Company has not entered into any non-cash transactions with its directors or persons connected with him. Accordingly, the provisions of Clause 3(xv) of the Order are not applicable to the Company.

According to the information and explanations given to us and the records of the Company examined by us, in our opinion, (xvi) the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the provisions of Clause 3(xvi) of the Order are not applicable to the Company.

For Brahmayya & Co

Chartered Accountants

(Firm's Registration No.000513S)

(S Satyanarayna Murthy)

Place: Hyderabad

(Partner)

Date: 16th October, 2017

(Membership No. 023651)

Annexure B to Independent Auditors' Report

Referred to in paragraph 2(f) of Report on Other Legal and Regulatory Requirements of the Independent Auditors' Report of even date to the members of Biological E Limited on the Standalone Ind AS financial statements for the year ended 31st March, 2017

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

To the Members of Biological E Limited

We have audited the internal financial controls over financial reporting of Biological E Limited ("the Company") as of 31st March, 2017 in conjunction with our audit of the Standalone Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing as specified under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Standalone Ind AS financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Standalone Ind AS 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 Standalone Ind AS financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2017, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal

Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Brahmayya & Co

Chartered Accountants

(Firm's Registration No.000513S)

(S Satyanarayna Murthy)

Place: Hyderabad

(Partner)

Date: 16th October, 2017

(Membership No. 023651)

[700700] Disclosures - Secretarial audit report**Details of signatories of secretarial audit report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Signatories of secretarial audit report [Axis]	Manoj Kumar Koyalkar
	01/04/2016 to 31/03/2017
Details of signatories of secretarial audit report [Abstract]	
Details of signatories of secretarial audit report [LineItems]	
Category of secretarial auditor	Secretarial auditors firm
Name of secretarial audit firm	M & K ASSOCIATES
Firms registration number of secretarial audit firm	10004
Membership number of secretarial auditor	9298
Certificate of practice number of secretarial auditor	10004
Address of secretarial auditors	Suite #202, Pavani Annexe, Banjara hills, Road #2, Hyderabad-500034
Date of signing secretarial audit report	16/10/2017

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	Yes
Whether secretarial audit report has been qualified or has any observation or other remarks	Yes
Secretarial qualifications or observations or other remarks in secretarial audit report	Textual information (47) [See below]

Textual information (47)

Secretarial qualifications or observations or other remarks in secretarial audit report

i) The Company has pending disputes between the Company and its shareholders and also among the shareholders before various Courts/Tribunal/other Authorities under various sections of the Act. ii) The Board of the Company is not duly constituted. The Company need to appoint atleast two independent Directors as per the provisions of Section 149 of the Act read with rule 4 of the companies (Appointment and Qualification of Directors) Rules, 2014. iii) The Audit Committee of the Company is not properly constituted i.e. no independent directors were appointed as required under section 177 of the Act, read with Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014. iv) The Nomination and Remuneration Committee of the Company is not property constituted, as no independent directors were appointed as required under section 178 of the Act, read with Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014. v) The Corporate Social Responsibility Committee of the Company is not property constituted, as no independent directors were appointed as required under section 135 of the Act, read with Companies (Corporate Social Responsibility Policy) Rules, 2014. vi) There was a delay in filing Form No. MR-1 and Form No. DIR-12 towards reappointment of the Managing Director of the company, due to the restrained orders of Hon'ble Supreme Court of India.

[110000] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2017	31/03/2016	31/03/2015
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	539,32,41,486	331,50,68,791	337,26,48,114
Capital work-in-progress	134,15,32,882	188,90,02,169	62,18,17,297
Other intangible assets	4,50,43,904	3,25,55,513	1,73,53,866
Intangible assets under development	2,50,88,051	0	2,01,62,280
Biological assets other than bearer plants	2,23,50,225	2,83,64,502	3,55,28,852
Non-current financial assets [Abstract]			
Non-current investments	278,83,12,669	278,75,29,962	216,82,83,510
Loans, non-current	7,04,51,591	5,51,39,305	5,65,48,082
Other non-current financial assets	0	3,78,15,639	1,35,42,667
Total non-current financial assets	285,87,64,260	288,04,84,906	223,83,74,259
Other non-current assets	65,95,29,469	98,28,66,722	29,54,87,605
Total non-current assets	1,034,55,50,277	912,83,42,603	660,13,72,273
Current assets [Abstract]			
Inventories	296,05,57,573	309,51,45,270	208,42,15,472
Current financial assets [Abstract]			
Current investments	0	0	12,03,11,191
Trade receivables, current	110,42,82,657	114,32,07,225	100,29,39,628
Cash and cash equivalents	173,65,66,583	97,50,67,018	184,10,35,610
Bank balance other than cash and cash equivalents	14,23,49,052	14,17,60,380	16,53,50,093
Loans, current	14,47,49,501	5,78,42,706	4,55,42,127
Other current financial assets	10,03,02,903	16,81,889	13,26,503
Total current financial assets	322,82,50,696	231,95,59,218	317,65,05,152
Other current assets	20,19,69,951	24,57,95,735	14,93,10,867
Total current assets	639,07,78,220	566,05,00,223	541,00,31,491
Total assets	1,673,63,28,497	1,478,88,42,826	1,201,14,03,764
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	4,95,00,000	4,95,00,000	4,95,00,000
Other equity	1,360,74,74,226	1,045,16,80,744	740,48,40,784
Total equity attributable to owners of parent	1,365,69,74,226	1,050,11,80,744	745,43,40,784
Non controlling interest	0	0	0
Total equity	1,365,69,74,226	1,050,11,80,744	745,43,40,784
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	40,00,00,000	0	0
Other non-current financial liabilities	42,50,606	0	0
Total non-current financial liabilities	40,42,50,606	0	0
Provisions, non-current	3,24,17,522	2,62,21,032	1,35,01,403
Deferred tax liabilities (net)	31,37,53,605	18,10,08,832	23,03,53,277
Other non-current liabilities	47,28,45,431	47,28,45,431	47,28,45,431
Total non-current liabilities	122,32,67,164	68,00,75,295	71,67,00,111
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	24,82,65,000	0	0
Trade payables, current	59,40,62,806	86,47,08,712	56,64,31,758
Other current financial liabilities	59,56,21,938	34,21,14,004	25,44,35,926
Total current financial liabilities	143,79,49,744	120,68,22,716	82,08,67,684
Other current liabilities	7,39,81,544	219,84,80,909	264,70,00,843
Provisions, current	3,88,35,758	1,38,17,740	2,51,43,425
Current tax liabilities	30,53,20,061	18,84,65,422	34,73,50,917
Total current liabilities	185,60,87,107	360,75,86,787	384,03,62,869
Total liabilities	307,93,54,271	428,76,62,082	455,70,62,980

Total equity and liabilities	1,673,63,28,497	1,478,88,42,826	1,201,14,03,764
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[210000] Statement of profit and loss**Earnings per share [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
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] 6,418.48	[INR/shares] 6,178.99	[INR/shares] 6,418.48	[INR/shares] 6,178.99
Total basic earnings (loss) per share	[INR/shares] 6,418.48	[INR/shares] 6,178.99	[INR/shares] 6,418.48	[INR/shares] 6,178.99
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 6,418.48	[INR/shares] 6,178.99	[INR/shares] 6,418.48	[INR/shares] 6,178.99
Total diluted earnings (loss) per share	[INR/shares] 6,418.48	[INR/shares] 6,178.99	[INR/shares] 6,418.48	[INR/shares] 6,178.99

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	1,126,69,34,736	991,86,46,422
Other income	10,84,17,425	12,70,22,069
Total income	1,137,53,52,161	1,004,56,68,491
Expenses [Abstract]		
Cost of materials consumed	88,21,65,968	101,96,96,231
Purchases of stock-in-trade	14,49,56,229	11,14,73,520
Changes in inventories of finished goods, work-in-progress and stock-in-trade	19,65,75,326	-70,83,08,783
Employee benefit expense	194,03,85,045	161,93,08,586
Finance costs	5,64,80,143	3,83,63,074
Depreciation, depletion and amortisation expense	34,47,98,841	32,01,41,027
Other expenses	342,62,73,403	381,07,67,021
Total expenses	699,16,34,955	621,14,40,676
Profit before exceptional items and tax	438,37,17,206	383,42,27,815
Exceptional items before tax	-6,62,27,787	65,724
Total profit before tax	431,74,89,419	383,42,93,539
Tax expense [Abstract]		
Current tax	100,26,00,000	74,85,43,683
Deferred tax	13,77,40,702	2,71,50,004
Total tax expense	114,03,40,702	77,56,93,687
Total profit (loss) for period from continuing operations	317,71,48,717	305,85,99,852
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Total profit (loss) for period	317,71,48,717	305,85,99,852
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Total other comprehensive income	-94,39,833	1,19,514
Total comprehensive income	316,77,08,884	305,87,19,366
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	Yes	Yes
Other comprehensive income before tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, before tax [Abstract]		
Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	-1,52,18,469	66,69,304
Other comprehensive income that will not be reclassified to profit or loss, before tax, others	0	0
Other comprehensive income that will not be reclassified to profit or loss, before tax	-1,52,18,469	66,69,304
Components of other comprehensive income that will be reclassified to profit or loss, before tax [Abstract]		
Exchange differences on translation before tax [Abstract]		
Total other comprehensive income, before tax, exchange differences on translation	0	0
Debt instrument through other comprehensive income before tax [Abstract]		
Other comprehensive income, before tax, Debt instrument through other comprehensive income	0	0
Cash flow hedges before tax [Abstract]		
Total other comprehensive income, before tax, cash flow hedges	0	0
Hedges of net investments in foreign operations before tax [Abstract]		
Total other comprehensive income, before tax, hedges of net investments in foreign operations	0	0
Change in value of time value of options before tax [Abstract]		
Total other comprehensive income, before tax, change in value of time value of options	0	0

Change in value of forward elements of forward contracts before tax [Abstract]		
Total other comprehensive income, before tax, change in value of forward elements of forward contracts	0	0
Change in value of foreign currency basis spreads before tax [Abstract]		
Total other comprehensive income, before tax, change in value of foreign currency basis spreads	0	0
Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [Abstract]		
Total other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0
Financial assets measured at fair value through other comprehensive income before tax [Abstract]		
Reclassification adjustments on financial assets measured at fair value through other comprehensive income, before tax	-7,82,707	64,86,538
Total other comprehensive income, before tax, financial assets measured at fair value through other comprehensive income	7,82,707	-64,86,538
Other comprehensive income that will be reclassified to profit or loss, before tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, before tax	7,82,707	-64,86,538
Total other comprehensive income, before tax	-1,44,35,762	1,82,766
Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss [Abstract]		
Income tax relating to remeasurements of defined benefit plans of other comprehensive income	-52,66,808	23,08,113
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	-52,66,808	23,08,113
Income tax relating to components of other comprehensive income that will be reclassified to profit or loss [Abstract]		
Income tax relating to financial assets measured at fair value through other comprehensive income	2,70,879	-22,44,861
Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss	2,70,879	-22,44,861
Total other comprehensive income	-94,39,833	1,19,514
Total comprehensive income	316,77,08,884	305,87,19,366
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 6,418.48	[INR/shares] 6,178.99
Total basic earnings (loss) per share	[INR/shares] 6,418.48	[INR/shares] 6,178.99
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 6,418.48	[INR/shares] 6,178.99
Total diluted earnings (loss) per share	[INR/shares] 6,418.48	[INR/shares] 6,178.99

[400200] Statement of changes in equity**Statement of changes in equity [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	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	317,71,48,717	305,85,99,852		317,71,48,717
Changes in comprehensive income components	-94,39,833	1,19,514		-94,39,833
Total comprehensive income	316,77,08,884	305,87,19,366		316,77,08,884
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
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	99,00,000	99,00,000		99,00,000
Total final dividend appropriation	99,00,000	99,00,000		99,00,000
Total dividend appropriation	99,00,000	99,00,000		99,00,000
Equity dividend tax appropriation	20,15,402	19,79,406		20,15,402
Transfer to Retained earnings	0	30,00,00,000		0
Total appropriations for dividend, dividend tax and retained earnings	1,19,15,402	31,18,79,406		1,19,15,402
Other changes in equity, others	0	30,00,00,000		0
Total other changes in equity	-1,19,15,402	-1,18,79,406		-1,19,15,402
Total increase (decrease) in equity	315,57,93,482	304,68,39,960		315,57,93,482
Other equity at end of period	1,360,74,74,226	1,045,16,80,744	740,48,40,784	1,360,74,74,226

Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 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	305,85,99,852		317,71,48,717	305,85,99,852
Changes in comprehensive income components	1,19,514		-94,39,833	1,19,514
Total comprehensive income	305,87,19,366		316,77,08,884	305,87,19,366
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
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	99,00,000		99,00,000	99,00,000
Total final dividend appropriation	99,00,000		99,00,000	99,00,000
Total dividend appropriation	99,00,000		99,00,000	99,00,000
Equity dividend tax appropriation	19,79,406		20,15,402	19,79,406
Transfer to Retained earnings	30,00,00,000		0	30,00,00,000
Total appropriations for dividend, dividend tax and retained earnings	31,18,79,406		1,19,15,402	31,18,79,406
Other changes in equity, others	30,00,00,000		0	30,00,00,000
Total other changes in equity	-1,18,79,406		-1,19,15,402	-1,18,79,406
Total increase (decrease) in equity	304,68,39,960		315,57,93,482	304,68,39,960
Other equity at end of period	1,045,16,80,744	740,48,40,784	1,360,74,74,226	1,045,16,80,744

Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Reserves [Member]	Subsidy incentive reserve [Member]		
		31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 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
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves			0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings			0	0
Other changes in equity, others			0	0
Total other changes in equity			0	0
Total increase (decrease) in equity			0	0
Other equity at end of period	740,48,40,784	38,83,350	38,83,350	38,83,350

Statement of changes in equity [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	General reserve [Member]			Other reserves [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	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	0	0		317,71,48,717
Changes in comprehensive income components				-94,39,833
Total comprehensive income				316,77,08,884
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
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				99,00,000
Total final dividend appropriation				99,00,000
Total dividend appropriation				99,00,000
Equity dividend tax appropriation				20,15,402
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		1,19,15,402
Other changes in equity, others	0	30,00,00,000		0
Total other changes in equity	0	30,00,00,000		-1,19,15,402
Total increase (decrease) in equity	0	30,00,00,000		315,57,93,482
Other equity at end of period	130,13,11,111	130,13,11,111	100,13,11,111	1,230,22,79,765
Description of nature of other reserves				other reserves

Statement of changes in equity [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Other reserves [Member]	
	01/04/2015 to 31/03/2016	31/03/2015
Other equity [Abstract]		
Statement of changes in equity [Line items]		
Equity [Abstract]		
Changes in equity [Abstract]		
Comprehensive income [Abstract]		
Profit (loss) for period	305,85,99,852	
Changes in comprehensive income components	1,19,514	
Total comprehensive income	305,87,19,366	
Other changes in equity [Abstract]		
Deductions to reserves [Abstract]		
Total deductions to reserves	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]		
Dividend appropriation [Abstract]		
Final dividend appropriation [Abstract]		
Final equity dividend appropriation	99,00,000	
Total final dividend appropriation	99,00,000	
Total dividend appropriation	99,00,000	
Equity dividend tax appropriation	19,79,406	
Transfer to Retained earnings	30,00,00,000	
Total appropriations for dividend, dividend tax and retained earnings	31,18,79,406	
Other changes in equity, others	0	
Total other changes in equity	-31,18,79,406	
Total increase (decrease) in equity	274,68,39,960	
Other equity at end of period	914,64,86,283	639,96,46,323
Description of nature of other reserves	other reserves	

[320000] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
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	431,74,89,419	383,42,93,539	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	3,90,72,759	3,83,63,074	
Adjustments for decrease (increase) in inventories	-3,82,78,694	-112,34,98,570	
Adjustments for decrease (increase) in trade receivables, current	2,98,27,294	-16,21,09,412	
Adjustments for decrease (increase) in other current assets	4,38,25,784	-9,64,84,868	
Adjustments for decrease (increase) in other non-current assets	-10,22,30,621	-1,92,68,647	
Adjustments for other financial assets, current	-9,84,19,797	0	
Adjustments for increase (decrease) in trade payables, current	-26,12,09,119	30,07,98,444	
Adjustments for increase (decrease) in other current liabilities	-210,08,73,857	-41,37,77,640	
Adjustments for depreciation and amortisation expense	34,47,98,841	32,01,41,027	
Adjustments for provisions, current	90,97,274	2,18,41,815	
Adjustments for provisions, non-current	1,79,75,445	60,83,842	
Adjustments for other financial liabilities, current	8,77,67,879	6,98,17,437	
Other adjustments for which cash effects are investing or financing cash flow	6,00,000	0	
Other adjustments to reconcile profit (loss)	20,31,53,597	8,26,93,651	
Total adjustments for reconcile profit (loss)	-182,48,93,215	-97,53,99,847	
Net cash flows from (used in) operations	249,25,96,204	285,88,93,692	
Interest received	-4,08,94,524	-3,80,24,503	
Income taxes paid (refund)	90,46,96,072	98,39,86,880	
Net cash flows from (used in) operating activities	154,70,05,608	183,68,82,309	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	80,63,100	1,30,529	
Purchase of property, plant and equipment	199,33,86,221	157,22,78,523	
Proceeds from sales of investment property	315,50,00,000	227,03,11,191	
Purchase of investment property	315,50,00,000	215,00,00,000	
Proceeds from sales of other long-term assets	49,11,61,328	-59,62,96,687	
Purchase of other long-term assets	0	62,57,32,990	
Dividends received	97,46,903	53,19,068	
Interest received	7,85,08,946	1,33,96,145	
Net cash flows from (used in) investing activities	-140,59,05,944	-265,51,51,267	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	39,82,65,000	0	
Repayments of borrowings	15,00,00,000	0	
Dividends paid	1,31,37,008	93,36,560	
Interest paid	1,47,28,091	3,83,63,074	
Other inflows (outflows) of cash	40,00,00,000	0	
Net cash flows from (used in) financing activities	62,03,99,901	-4,76,99,634	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	76,14,99,565	-86,59,68,592	
Net increase (decrease) in cash and cash equivalents	76,14,99,565	-86,59,68,592	
Cash and cash equivalents cash flow statement at end of period	173,65,66,583	97,50,67,018	184,10,35,610

[610100] Notes - List of accounting policies

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017
Disclosure of significant accounting policies [TextBlock]	Textual information (48) [See below]

Textual information (48)

Disclosure of significant accounting policies [Text Block]

Notes to Standalone financial statements for the year ended 31st March 2017

1. Company overview

Biological E Limited ("the Company") is a company domiciled in India and was incorporated under the provisions of Companies Act, 1913 on 10 December 1953. The Company's registered office is located at 18/1 and 3, Azamabad, Hyderabad, Telangana, India.

The Company is engaged in manufacture and selling of bulk drugs, formulations, vaccines, Medicinal and Pharmaceutical products etc.

The financial statements were authorised for by the Board of directors on 16-10-2017

2. Summary of significant accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

2.1 Basis of preparation of financial statements

These financial statements are prepared in accordance with Indian Accounting Standards (Ind AS) (except those issued but not yet effective) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values, the provisions of the Companies Act, 2013 ("the Act"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016.

These financial statements are the Company's first Ind AS financial statements. The Company has adopted all the Ind AS standards and the adoption was carried out in accordance with Ind AS 101 "First time adoption of Indian Accounting Standards". Reconciliations and descriptions of the effects of the transition has been summarized in Note 3.1

For comparative figures of previous year ended 31st march 2016 and opening balance sheet as on 01st april 2015 have been

re-drawn in accordance with indian accounting standards (Ind As).

For all periods up to and including the year ended 31st march 2016, the company prepared its financial statements in accordance with Accounting standards notified under section 133 of the companies act, 2013, read together with paragraph 7 of the companies (Accounts) Rules, 2014 (Indian GAAP or Previous GAAP)

Current versus Non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is clasified as current when it is:

- Expected to be realised or intended to be sold or consumed in normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is clasified as current when:

- It is expected to be settled in normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

2.2 Use of estimates

The preparation of the financial statements in conformity with Ind AS requires management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements. Application of accounting policies that require critical accounting estimates involving complex and subjective judgments and the use of assumptions in these financial statements have been disclosed in Note 2.3.

2.3 Critical accounting estimates

a) Taxes

Significant judgment is required in determining provision for income taxes. There are many transactions and calculations for which the ultimate tax determination is uncertain during the ordinary course of business. The Company recognises liabilities for anticipated tax issues based on estimates of whether additional taxes will be due. Where the final tax outcome of these matters is different from the amounts that were initially recorded, such differences will impact the income tax and deferred tax provisions in the period in which such determination is made.

b) Property, plant and equipment

Property, plant and equipment represent a significant proportion of the asset base of the Company. The charge in respect of periodic depreciation is derived after determining an estimate of an asset's expected useful life and the expected residual value at the end of its life. The useful lives and residual values of the Company's assets are determined by management at the time the asset is acquired and reviewed periodically, including at each financial year end. The lives are based on historical experience with similar assets as well as anticipation of future events, which may impact their life, such as changes in technology.

c) Development costs

The Company capitalises development costs for a project in accordance with their accounting policy. Initial capitalisation of costs is based on management's judgement that technological and economic feasibility is confirmed, usually when a product development project has reached a defined milestone according to an established project management model. In determining the amounts to be capitalised, management makes assumptions regarding the expected future cash generation of the project, discount rates to be applied and the expected period of benefits.

d) Defined benefit plans

The cost of the defined benefit gratuity plan and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation.

The mortality rate is based on publicly available mortality tables for the specific countries. Those mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates for the respective countries.

e) Impairment of non-financial asset

Impairment exists when the carrying value of an asset or cash generating unit (CGU) exceeds its recoverable amount, which is the higher of its fair value less costs of disposal and its value in use. The fair value less costs of disposal calculation is based on available data from binding sales transactions, conducted at arm's length, for similar assets or observable market prices less incremental costs for disposing of the asset. The value in use calculation is based on a discounted cash flow (DCF) model. The cash flows are derived from the budget for the next five years and do not include restructuring activities that is not yet committed to or significant future investments that will enhance the asset's performance of the CGU being tested. The recoverable amount is sensitive to the discount rate used for the DCF model as well as the expected future cash-inflows and the growth rate used for extrapolation purposes.

f) Impairment of financial asset

The impairment provision for financial assets are based on assumptions about risk of default and expected loss rates. The Company uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on the Company's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.

g) Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities disclosed in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using appropriate valuation techniques. The inputs for these valuations are taken from observable sources where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of various inputs including liquidity risk, credit risk, volatility etc. Changes in assumptions/judgements about these factors could affect the reported fair value of financial instruments. The Company has considered Weighted Average Cost of Capital (WACC) rate of respective periods in which transaction had occurred for measuring deposit, being financial liabilities, at amortised cost.

h) Allowance for uncollectable receivables

Trade receivables do not carry interest and are stated at their nominal values as reduced by appropriate allowances for estimated irrecoverable amounts. Estimated irrecoverable amounts are based on the ageing of the receivable balances and historical experiences. Individual trade receivables are written off when management deems them not be collectible.

i) Provisions and contingencies

Provisions: A provision is recognised when the Company has a present obligation as a result of past event, it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

Contingent liability: A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably.

The Company does not recognize a contingent liability but discloses its existence in the financial statements.

Contingent asset: A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

The Company does not recognize a contingent asset but discloses its existence in the financial statements if the inflow of economic benefits is probable.

2.4 Foreign currency transactions

Functional and presentation currency

The financial statements are presented in Indian rupees, which is the functional currency of the Company and the currency of the primary economic environment in which the Company operates.

Transactions in foreign currencies are translated to the functional currency of the Company at the exchange rates prevailing at the dates of the transactions.

Monetary assets and liabilities denominated in foreign currencies at the reporting date are retranslated to the functional currency of the Company at the exchange rate at that date. Exchange differences arising on the settlement of monetary items or on translating monetary items at rates different from those at which they were translated on initial recognition during the period or in previous financial statements are recognized in the income statement in the period in which they arise.

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 (i.e., translation differences on items whose fair value gain or loss is recognised in OCI or profit or loss are also recognised in OCI or profit or loss, respectively).

2.5 Revenue Recognition

Sale of goods

Revenue is recognised when the significant risks and rewards of ownership are transferred to the buyer, revenue can be reliably measured and it is probable that future economic benefits will flow to the company. Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns, trade discounts and allowances, and excluding taxes collected on behalf of government, but inclusive of excise duty. Revenue includes shipping and handling costs billed to the customer.

Sales of active pharmaceutical ingredients and intermediates made directly to customers the significant risks and rewards in respect of ownership are transferred upon delivery of the products to the customers.

Provisions for rebates and discounts, if any, are estimated and provided for in the year of sales and recorded as reduction from revenue. Such provisions are accrued and estimated based on historical average rate actually claimed over a period of time. Such provisions are presented as a reduction from revenue.

Services

Revenue from services rendered is recognised in income statement over the period the underlying services are performed. Revenue from contract research is recognised in income statement when right to receive a non- refundable payment is established.

Export entitlements

Export entitlements from Government authorities are recognised in income statement when the right to receive credit as per the terms of the scheme is established in respect of the exports made by the company, and where there is no significant uncertainty regarding the ultimate collection of the relevant export proceeds.

Finance and other income

Finance income consists of interest income on funds invested, dividend income and gains on the disposal of financial assets.

For all debt instruments measured at amortised cost, interest income is recorded using the effective interest rate (EIR). EIR is

the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the company estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses.

Dividend income is recognised when the Company's right to receive the payment is established, which is generally when shareholders approve the dividend.

2.6 Property, plant and equipment

Property, plant and equipment are stated at cost, net of credit availed in respect of any taxes, duties less accumulated depreciation and impairment loss if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use. Financing costs relating to acquisition of fixed assets which takes substantial period of time to get ready for intended use are also included to the extent they relate to the period up to such assets are ready for their intended use. Expenditure directly relating to construction / erection activity is capitalized. Indirect expenditure incurred during construction period is capitalized as part of the construction/erection cost to the extent such expenditure is related to construction/erection or is incidental thereto. Subsequent expenditure incurred on existing Property, plant and equipment is added to their book value only if such expenditure increases the future benefits from the existing assets beyond their previously assessed standard of performance. As at the transition date, viz., 1 April 2015, the Company has considered the cost less accumulated depreciation as deemed cost in accordance with Ind AS 101.

Costs directly attributable to acquisition are capitalized until the property, plant and equipment are ready for use, as intended by management. The Company depreciates property, plant and equipment over their estimated useful lives using the straight-line method. The estimated useful lives of assets are as follows:

Asset category	Useful life
Buildings	30 years
Buildings leased	5 years
Plant and machinery	10 to 15 years
Furniture, fixtures and equipment	10 years
Vehicles	8 years
Computers (Desk tops & servers)	3 to 6 years

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year-end and adjusted prospectively, if appropriate.

Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances under other non-current assets and the cost of assets not ready for use as intended by the management before such date are disclosed under 'Capital work-in-progress'.

When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in the Statement of profit and loss as incurred.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of profit and loss when the asset is derecognised.

2.7 Intangible assets

An intangible asset is recognised only where it is probable that future economic benefits attributable to the asset will accrue to enterprise and cost can be measured reliably. Intangible assets are stated at cost less accumulated amortization and impairment, if any. Subsequent expenditure incurred on existing intangible assets is added to their book value only if such expenditure increases the future benefits from the existing assets beyond their previously assessed standard of performance. As at the transition date, viz., 1 April 2015, the Company has considered the cost less accumulated amortization as deemed cost in accordance with Ind AS 101.

Intangible assets are amortized over their respective individual estimated useful lives on a straight-line basis, from the date that they are available for use. The estimated useful lives of assets are as follows:

Asset category	Useful life
Technical and Scientific services	5 years
Trade Marks	4 years
Computer Software	3 years
Process development	5 years

2.8 Leasehold Land

Premium against Leasehold Land along with stamp duty paid are shown as cost of Leasehold Land and is amortised over the

Lease period i.e. 90 years.

2.9 Research and development costs

Research costs are expensed as incurred. Development expenditures are expensed as incurred unless technical and commercial feasibility of the project is demonstrated, future economic benefits are probable, the company has an intention and ability to complete and use or sell and the costs can be measured reliably.

Following initial recognition of the development expenditure as an asset, the asset is carried at cost less accumulated amortisation and accumulated impairment losses, if any. Amortisation of the asset begins when development is complete and the asset is available for use. It is amortised over the period of expected future benefit. Amortisation expense is recognised in the Statement of profit and loss. During the period of development, the asset is tested for impairment annually.

2.10 Impairment of Non-financial assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

The Company bases its impairment calculation on detailed budgets and forecast calculations, which are prepared separately for each of the Company's CGUs to which the individual assets are allocated. These budgets and forecast calculations generally cover a period of five years. For longer periods, a long-term growth rate is calculated and applied to project future cash flows after the fifth year. To estimate cash flow projections beyond periods covered by the most recent budgets/forecasts, the Company extrapolates cash flow projections in the budget using a steady or declining growth rate for subsequent years, unless an increasing rate can be justified. In any case, this growth rate does not exceed the long-term average growth rate for the products, industries, or country or countries in which the entity operates, or for the market in which the asset is used.

An assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or CGU's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior periods/ years. Such reversal is recognised in the statement of profit or loss unless the asset is carried at a revalued amount, in which case, the reversal is treated as a revaluation increase.

2.11 Financial Instruments

2.11.1 Initial recognition

The Company recognizes financial assets and financial liabilities when it becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are recognized at fair value on initial recognition, except for trade receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, which are not at fair value through profit or loss, are added to the fair value on initial recognition. Regular way purchase and sale of financial assets are accounted for at trade date.

2.11. 2 Subsequent measurement

a. financial Assets

(i) Financial assets carried at amortised cost

For purposes of subsequent measurement, a 'debt instrument' is measured at the amortised cost if both the following conditions are met:

a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and

b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

This category is the most relevant to the Company. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.

Equity investments:

In respect of equity investments, when an entity prepares separate financial statements, Ind AS 27 requires it to account for its investments in subsidiaries and associates either:

- (a) at cost; or
- (b) in accordance with Ind AS 109.

If a first-time adopter measures such an investment at cost in accordance with Ind AS 27, it shall measure that investment at one of the following amounts in its separate opening Ind AS Balance Sheet:

- (a) cost determined in accordance with Ind AS 27; or
- (b) deemed cost. The deemed cost of such an investment shall be its:
 - (i) fair value at the entity's date of transition to Ind ASs in its separate financial statements; or
 - (ii) previous GAAP carrying amount at that date.

A first-time adopter may choose either (i) or (ii) above to measure its investment in each subsidiary or associate that it elects to measure using a deemed cost.

Since the company is a first time adopter it has measured its investment in subsidiary and associate at deemed cost in accordance with Ind AS 27 by taking previous GAAP carrying amount.

(ii) Financial assets at fair value through other comprehensive income

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Further, in cases where the Company has made an irrevocable election based on its business model, for its investments which are classified as equity instruments, the subsequent changes in fair value are recognized in other comprehensive income.

(iii) Financial assets at fair value through profit or loss

A financial asset which is not classified in any of the above categories are subsequently fair valued through profit or loss.

b. Financial liabilities

(i) Loans and borrowings

This is the category most relevant to the Company. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

(ii) Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities designated upon initial recognition as at fair value through profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognized in OCI. These gains/ loss are not subsequently transferred to Statement of Profit and Loss. However, the Company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit or loss. The Company has not designated any financial liability as at fair value through profit and loss.

2.11.3 Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (i.e. removed from the Company's balance sheet) when:

- a) the rights to receive cash flows from the asset have expired, or
- b) the Company has transferred its rights to receive cash flows from the asset, and

- i. the Company has transferred substantially all the risks and rewards of the asset, or
- ii. the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

2.11.4 Impairment of financial assets

In accordance with Ind AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

- a) Financial assets that are debt instruments, and are measured at amortised cost e.g., loans, debt securities, deposits, trade receivables and bank balance
- b) Trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 18
- c) Loan commitments which are not measured as at FVTPL

The Company follows 'simplified approach' for recognition of impairment loss allowance on trade receivables

The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a significant increase in the credit risk since 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 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 is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR. When estimating the cash flows, an entity is required to consider:

- ? All contractual terms of the financial instrument (including prepayment, extension, call and similar options) over the expected life of the financial instrument. However, in rare cases when the expected life of the financial instrument cannot be estimated reliably, then the entity is required to use the remaining contractual term of the financial instrument
- ? Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss (P&L). This amount is reflected under the head 'other expenses' in the P&L. The balance sheet presentation for various financial instruments is described below:

- ? Financial assets measured as at amortised cost: ECL is presented as an allowance, i.e., as an integral part of the measurement of those assets in the balance sheet. The allowance reduces the net carrying amount. Until the asset meets

write-off criteria, the Company does not reduce impairment allowance from the gross carrying amount.

? Loan commitments and financial guarantee contracts: ECL is presented as a provision in the balance sheet, i.e. as a liability.

2.11.5 Reclassification of financial assets

The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. If the Company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The Company does not restate any previously recognised gains, losses (including impairment gains or losses) or interest.

2.11.6 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 recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the company or the counterparty.

2.12 Fair value of financial instruments

The Company measures 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:

- In the principal market for the asset or liability or
- 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.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

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 follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- 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.

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

2.13 Dividend to equity-holders

The company recognises a liability to make dividend distributions to equity holders on the date of approval by the shareholders.

2.14 Inventories

(a) Raw material, stores and consumables

Inventories of raw material, stores and consumables are valued at the lower of cost and net realisable value. Cost includes expenses incurred in bringing each material to its present location and condition and is determined on a weighted average basis.

(b) Work-in-Progress and Finished goods

Work-in-Progress are valued at cost, based on weighted average and Finished goods are valued at lower of cost, based on weighted average or realisable value. Cost of finished goods and work-in-progress includes cost of materials, direct labour and an appropriate portion of overheads to bring the inventory to the present location and condition. The net realizable value of work-in-progress is determined with reference to the selling price of related finished goods. Raw materials and other supplies held for use in production of inventories are not written down below cost except in cases where material prices have declined and it is estimated that the cost of the finished products will exceed their net realizable value.

(c) Traded goods

Traded Goods are valued at lower of cost on weighted average method or net realisable value.

2.15 Trade and other receivables

Trade receivables are recognized initially at transaction price. They are subsequently measured at amortized cost using the effective interest method, net of provision for impairment, if the effect of discounting is considered material. The carrying amounts, net of provision for impairment, reported in the statement of financial position approximate the fair value due to their short realization period. A provision for impairment of trade receivables is established when there is objective evidence that the Company will not be able to collect all amounts due according to the original terms of receivables. The provision is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the receivables' original effective interest rate. The amount of the provision is recognized in the statement of profit and loss.

2.16 Investment in bank deposits

Investments in bank deposits represent term deposits placed with banks earning a fixed rate of interest. Investments in bank deposits with maturities of less than one year are disclosed as current assets and more than one years as non-current assets. At the reporting date, these deposits are measured at amortized cost using the effective interest method.

2.17 Cash and cash equivalents

Cash and cash equivalents include cash in hand and at bank, and short-term deposits with an original maturity period of three months or less or more.

2.18 Taxes

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the countries where the Company operates and generates taxable income.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax liabilities are recognised for all taxable temporary differences.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period/year when the asset is realised or the liability is settled, based on tax rates and tax laws that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

Minimum Alternative Tax (MAT)

Minimum Alternative Tax (MAT) credit is recognized as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. In the year in which the MAT credit becomes eligible to be recognized as an asset in accordance with the recommendations contained in guidance note issued by the ICAI, the said asset is created by way of a credit to the Statement of Profit and Loss and shown as MAT credit entitlement.

2.19 Employee benefits

Defined contribution plan

a) Provident Fund and Employees State Insurance

Retirement and other employee benefits in the form of provident fund and Employees State Insurance Contribution are defined contribution scheme and the contributions are charged to the Statement of Profit and Loss of the period when the contributions to the respective funds are due.

b) Superannuation

Certain employees of the Company are participants in a defined contribution plan. The company has no further obligations to under the plan beyond its monthly contributions to Life Insurance Corporation of India.

Defined benefit obligation

c) Gratuity plan

Gratuity is a post-employment defined benefit obligation. Defined benefit obligation are calculated by an independent actuary, using the projected unit credit method annually. The Company recognizes the net obligation of a defined benefit plan in its balance sheet as an asset or liability. Gains and losses through re-measurements of the net defined benefit liability/(asset) are recognized in other comprehensive income.

d) Compensated absence

The company has a policy on compensated absences which are both accumulating and non-accumulating in nature. The expected cost of accumulating compensated absences is determined by actuarial valuation performed by an independent actuary at each balance sheet date using projected unit credit method on the additional amount expected to be paid/availed as a result of the unused entitlement that has accumulated at the balance sheet date. Expense on non-accumulating compensated absences is recognized in the period in which the absences occur.

2.20 Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) 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.

The expense relating to any provision is presented in the Statement of profit and loss net of any reimbursement. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognised as finance cost.

2.21 Leases

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the Statement profit and loss on a straight-line basis over the period of the lease.

2.22 Biological assets

Biological assets represent livestock in the form of horses located in Hyderabad, India. The management believes that, considering the nature of the biological assets, the determination of fair value is impractical due to variable factors such as age, breed etc. Accordingly, the management has adopted a cost model for the purpose of measuring its biological assets. These assets are depreciated on a straight line basis over their estimated useful life i.e. 4 years.

2.23 Cash Flow Statement

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

2.24 Earnings per equity share

Basic earnings per equity share is computed by dividing the net profit attributable to the equity holders of the company by the weighted average number of equity shares outstanding during the period. Diluted earnings per equity share is computed by dividing the net profit attributable to the equity holders of the Company by the weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The dilutive potential equity shares are adjusted for the proceeds receivable had the equity shares been actually issued at fair value (i.e. the average market value of the outstanding equity shares). Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented.

The number of equity shares and potentially dilutive equity shares are adjusted retrospectively for all periods presented for any share splits and bonus shares issues including for changes effected prior to the approval of the financial statements by the Board of Directors.

2.25 Fair value of financial instruments

In determining the fair value of its financial instruments, the company uses a variety of methods and assumptions that are based on market conditions and risks existing at each reporting date. The methods used to determine fair value include available quoted market prices. All methods of assessing fair value result in general approximation of value, and such value may never actually be realized.

2.26 Segment reporting

Operating segments are reported in a manner consisted with the internal reporting provided to the chief operating decision maker (CODM).

The Managing Director of company has been identified as being the Chief Operating Decision Maker(CODM). Refer note No.35 for segment information presented.

2.27 Investment in subsidiaries and joint ventures

A entity is termed as a subsidiary if the company controls the entity. Control is achieved when the Company is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee.

An associate is an entity over which the Company has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but is not control or joint control over those policies.

A joint venture is a type of joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint venture. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require unanimous consent of the parties sharing control.

The considerations made in determining whether significant influence or joint control are similar to those necessary to determine control over the subsidiaries.

The Company has accounted for its investment in subsidiaries, associates and joint ventures at cost.

Transition to Ind AS: The Company accounts for Investments in Subsidiaries and Joint Venture in the separate standalone financial statement at cost. The Company has availed the deemed exemption available on transition and has measured its investments in Subsidiaries and Joint Venture at deemed cost being previous GAAP carrying amount on the transition date.

3. First time adoption of Ind-AS

These financial statements, for the year ended 31 March 2017, are the first the Company has prepared in accordance with Ind-AS. For periods up to and including the year ended 31 March 2016, the Company prepared its financial statements in accordance with Indian GAAP.

Accordingly, the Company has prepared financial statements which comply with Ind-AS applicable for periods ended 31 March 2017, together with the comparative period data as at and for the year ended 31 March 2016, as described in the summary of significant accounting policies. In preparing these financial statements, the Company's opening balance sheet was prepared as at 1 April 2015, the Company's date of transition to Ind-AS. The figures for the previous period have been restated, regrouped and reclassified wherever required to comply with the requirement of Ind AS and Schedule III. This note explains the principal adjustments made by the Company in restating its Indian GAAP financial statements, including the balance sheet as at 1 April 2015 and the financial statements as at and for the year ended 31 March 2016.

Exemptions applied

Ind-AS 101 allows first-time adopters certain exemptions from the retrospective application of certain requirements under Ind-AS. The Company has applied the following exemption:

- Financial instruments

a) Classification and measurement of financial assets

The Company has classified the financial assets in accordance to Ind AS 109 on the basis of the facts and circumstances that exist on the date of transition to Ind AS.

b) Derecognition of financial assets and financial liabilities

The Company has applied the derecognition requirements for financial assets and financial liabilities in Ind AS 109 prospectively for transactions occurring on or after the transition to Ind AS.

Under Ind AS 109, at initial recognition of a financial asset, an entity may make an irrevocable election to present subsequent changes in the fair value of an investment in an equity instrument in other comprehensive income. Ind AS 101 allows such designation of previously recognized financial assets, as Fair Value Through Other Comprehensive Income ("FVOCI") on the basis of the facts and circumstances that existed at the date of transition to Ind AS.

Accordingly, the Company has designated its investments in certain equity instruments at fair value through other comprehensive income on the basis of the facts and circumstances that existed at the date of transition to Ind AS.

- Deemed Cost of Property, Plant and Equipment ("PPE") and Capital Work-in-progress ("CWIP") and Intangible Assets

There is no change in the functional currency of the Company. The Company has elected to continue with the carrying values for all of its property, plant and equipment and Intangible assets as recognised in its Indian GAAP financial statements as the deemed cost at the transition date.

- Leases

Appendix C to Ind AS 17 requires the Company to assess whether a contract or arrangement contains a lease. In accordance with Ind AS 17, this assessment should be carried out at the inception of the contract or arrangement. However, the Company has used Ind AS 101 exemption and assessed all relevant arrangements for leases based on conditions in place as at the date of transition.

- Investment in subsidiaries and joint venture

In accordance with the exemption given in IND AS 101, the Company has elected to record its investment in subsidiaries and joint venture at their previous GAAP carrying amount as deemed cost as on the date of transition to Ind AS.

- Use of Estimates

The estimates at April 1, 2015 and March 31, 2016 are consistent with those made for the same dates in accordance with Indian GAAP (after adjustments to reflect any differences in accounting policies) apart from the following items where application of Indian GAAP did not require estimation:

- Impairment of financial assets based on Expected Credit Loss (ECL) model

The estimates used by the company to present these amounts in accordance with Ind AS reflect conditions at 1 April 2015, the date of transition to Ind AS and as of 31 March 2016.

- Impairment of financial assets

The Company has applied the exception related to impairment of financial assets given in Ind AS 101. It has used reasonable and supportable information that is available without undue cost or effort to determine the credit risk at the date that financial assets were initially recognised and compared that to the credit risk as at April 1, 2015.

[610200] Notes - Corporate information and statement of IndAs compliance**Disclosure of reclassifications or changes in presentation [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Reclassified items [Axis]	Deferred tax		Employee Benefits	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of reclassifications or changes in presentation [Abstract]				
Disclosure of reclassifications or changes in presentation [Line items]				
Description of nature of reclassifications or changes in presentation	Deferred tax	Deferred tax	Employee Benefits	Employee Benefits
Amount of reclassifications or changes in presentation	0	-1,14,47,582	-1,52,18,469	66,69,304
Description of reason for reclassifications or changes in presentation	Due to Ind AS	Due to Ind AS	Due to Ind AS	Due to Ind AS

Disclosure of reclassifications or changes in presentation [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Reclassified items [Axis]	Fair value of investments		Revenue shown excluding taxes as per Ind AS	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of reclassifications or changes in presentation [Abstract]				
Disclosure of reclassifications or changes in presentation [Line items]				
Description of nature of reclassifications or changes in presentation	Fair value of investments	Fair value of investments	Revenue shown excluding taxes as per Ind AS	Revenue shown excluding taxes as per Ind AS
Amount of reclassifications or changes in presentation	7,82,707	-64,86,538	0	13,40,87,503
Description of reason for reclassifications or changes in presentation	Due to Ind AS	Due to Ind AS	Due to Ind AS	Due to Ind AS

Disclosure of reclassifications or changes in presentation [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Reclassified items [Axis]	Taxes	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of reclassifications or changes in presentation [Abstract]		
Disclosure of reclassifications or changes in presentation [Line items]		
Description of nature of reclassifications or changes in presentation	Taxes	Taxes
Amount of reclassifications or changes in presentation	0	-14,21,54,194
Description of reason for reclassifications or changes in presentation	Due to Ind AS	Due to Ind AS

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (49) [See below]	Textual information (50) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	Yes	Yes
Disclosure of reclassifications or changes in presentation [TextBlock]		
Disclosure of significant accounting policies [TextBlock]	Textual information (51) [See below]	

Textual information (49)

Statement of Ind AS compliance [Text Block]

2.1 Basis of preparation of financial statements

These financial statements are prepared in accordance with Indian Accounting Standards (Ind AS) (except those issued but not yet effective) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values, the provisions of the Companies Act, 2013 ("the Act"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016.

These financial statements are the Company's first Ind AS financial statements. The Company has adopted all the Ind AS standards and the adoption was carried out in accordance with Ind AS 101 "First time adoption of Indian Accounting Standards". Reconciliations and descriptions of the effects of the transition has been summarized in Note 3.1

For comparative figures of previous year ended 31st march 2016 and opening balance sheet as on 01st april 2015 have been re-drawn in accordance with indian accounting standards (Ind As).

For all periods up to and including the year ended 31st march 2016, the company prepared its financial statements in accordance with Accounting standards notified under section 133 of the companies act, 2013, read together with paragraph 7 of the companies (Accounts) Rules, 2014 (Indian GAAP or Previous GAAP)

3. First time adoption of Ind-AS

These financial statements, for the year ended 31 March 2017, are the first the Company has prepared in accordance with Ind-AS. For periods up to and including the year ended 31 March 2016, the Company prepared its financial statements in accordance with Indian GAAP.

Accordingly, the Company has prepared financial statements which comply with Ind-AS applicable for periods ended 31 March 2017, together with the comparative period data as at and for the year ended 31 March 2016, as described in the summary of significant accounting policies. In preparing these financial statements, the Company's opening balance sheet was prepared as at 1 April 2015, the Company's date of transition to Ind-AS. The figures for the previous period have been restated, regrouped and reclassified wherever required to comply with the requirement of Ind AS and Schedule III. This note explains the principal adjustments made by the Company in restating its Indian GAAP financial statements, including the balance sheet as at 1 April 2015 and the financial statements as at and for the year ended 31 March 2016.

Exemptions applied

Ind-AS 101 allows first-time adopters certain exemptions from the retrospective application of certain requirements under Ind-AS. The Company has applied the following exemption:

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Textual information (50)

Statement of Ind AS compliance [Text Block]

2.1 Basis of preparation of financial statements

These financial statements are prepared in accordance with Indian Accounting Standards (Ind AS) (except those issued but not yet effective) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values, the provisions of the Companies Act, 2013 ("the Act"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016.

These financial statements are the Company's first Ind AS financial statements. The Company has adopted all the Ind AS standards and the adoption was carried out in accordance with Ind AS 101 "First time adoption of Indian Accounting Standards". Reconciliations and descriptions of the effects of the transition has been summarized in Note 3.1

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3. First time adoption of Ind-AS

These financial statements, for the year ended 31 March 2017, are the first the Company has prepared in accordance with Ind-AS. For periods up to and including the year ended 31 March 2016, the Company prepared its financial statements in accordance with Indian GAAP.

Accordingly, the Company has prepared financial statements which comply with Ind-AS applicable for periods ended 31 March 2017, together with the comparative period data as at and for the year ended 31 March 2016, as described in the summary of significant accounting policies. In preparing these financial statements, the Company's opening balance sheet was prepared as at 1 April 2015, the Company's date of transition to Ind-AS. The figures for the previous period have been restated, regrouped and reclassified wherever required to comply with the requirement of Ind AS and Schedule III. This note explains the principal adjustments made by the Company in restating its Indian GAAP financial statements, including the balance sheet as at 1 April 2015 and the financial statements as at and for the year ended 31 March 2016.

Exemptions applied

Ind-AS 101 allows first-time adopters certain exemptions from the retrospective application of certain requirements under Ind-AS. The Company has applied the following exemption:

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Textual information (51)

Disclosure of significant accounting policies [Text Block]

Notes to Standalone financial statements for the year ended 31st March 2017

1. Company overview

Biological E Limited ("the Company") is a company domiciled in India and was incorporated under the provisions of Companies Act, 1913 on 10 December 1953. The Company's registered office is located at 18/1 and 3, Azamabad, Hyderabad, Telangana, India.

The Company is engaged in manufacture and selling of bulk drugs, formulations, vaccines, Medicinal and Pharmaceutical products etc.

The financial statements were authorised for by the Board of directors on 16-10-2017

2. Summary of significant accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

2.1 Basis of preparation of financial statements

These financial statements are prepared in accordance with Indian Accounting Standards (Ind AS) (except those issued but not yet effective) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values, the provisions of the Companies Act, 2013 ("the Act"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016.

These financial statements are the Company's first Ind AS financial statements. The Company has adopted all the Ind AS standards and the adoption was carried out in accordance with Ind AS 101 "First time adoption of Indian Accounting Standards". Reconciliations and descriptions of the effects of the transition has been summarized in Note 3.1

For comparative figures of previous year ended 31st march 2016 and opening balance sheet as on 01st april 2015 have been

re-drawn in accordance with indian accounting standards (Ind As).

For all periods up to and including the year ended 31st march 2016, the company prepared its financial statements in accordance with Accounting standards notified under section 133 of the companies act, 2013, read together with paragraph 7 of the companies (Accounts) Rules, 2014 (Indian GAAP or Previous GAAP)

Current versus Non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

An asset is clasified as current when it is:

- Expected to be realised or intended to be sold or consumed in normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is clasified as current when:

- It is expected to be settled in normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

2.2 Use of estimates

The preparation of the financial statements in conformity with Ind AS requires management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements. Application of accounting policies that require critical accounting estimates involving complex and subjective judgments and the use of assumptions in these financial statements have been disclosed in Note 2.3.

2.3 Critical accounting estimates

a) Taxes

Significant judgment is required in determining provision for income taxes. There are many transactions and calculations for which the ultimate tax determination is uncertain during the ordinary course of business. The Company recognises liabilities for anticipated tax issues based on estimates of whether additional taxes will be due. Where the final tax outcome of these matters is different from the amounts that were initially recorded, such differences will impact the income tax and deferred tax provisions in the period in which such determination is made.

b) Property, plant and equipment

Property, plant and equipment represent a significant proportion of the asset base of the Company. The charge in respect of periodic depreciation is derived after determining an estimate of an asset's expected useful life and the expected residual value at the end of its life. The useful lives and residual values of the Company's assets are determined by management at the time the asset is acquired and reviewed periodically, including at each financial year end. The lives are based on historical experience with similar assets as well as anticipation of future events, which may impact their life, such as changes in technology.

c) Development costs

The Company capitalises development costs for a project in accordance with their accounting policy. Initial capitalisation of costs is based on management's judgement that technological and economic feasibility is confirmed, usually when a product development project has reached a defined milestone according to an established project management model. In determining the amounts to be capitalised, management makes assumptions regarding the expected future cash generation of the project, discount rates to be applied and the expected period of benefits.

d) Defined benefit plans

The cost of the defined benefit gratuity plan and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation.

The mortality rate is based on publicly available mortality tables for the specific countries. Those mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates for the respective countries.

e) Impairment of non-financial asset

Impairment exists when the carrying value of an asset or cash generating unit (CGU) exceeds its recoverable amount, which is the higher of its fair value less costs of disposal and its value in use. The fair value less costs of disposal calculation is based on available data from binding sales transactions, conducted at arm's length, for similar assets or observable market prices less incremental costs for disposing of the asset. The value in use calculation is based on a discounted cash flow (DCF) model. The cash flows are derived from the budget for the next five years and do not include restructuring activities that is not yet committed to or significant future investments that will enhance the asset's performance of the CGU being tested. The recoverable amount is sensitive to the discount rate used for the DCF model as well as the expected future cash-inflows and the growth rate used for extrapolation purposes.

f) Impairment of financial asset

The impairment provision for financial assets are based on assumptions about risk of default and expected loss rates. The Company uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on the Company's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.

g) Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities disclosed in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using appropriate valuation techniques. The inputs for these valuations are taken from observable sources where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of various inputs including liquidity risk, credit risk, volatility etc. Changes in assumptions/judgements about these factors could affect the reported fair value of financial instruments. The Company has considered Weighted Average Cost of Capital (WACC) rate of respective periods in which transaction had occurred for measuring deposit, being financial liabilities, at amortised cost.

h) Allowance for uncollectable receivables

Trade receivables do not carry interest and are stated at their nominal values as reduced by appropriate allowances for estimated irrecoverable amounts. Estimated irrecoverable amounts are based on the ageing of the receivable balances and historical experiences. Individual trade receivables are written off when management deems them not be collectible.

i) Provisions and contingencies

Provisions: A provision is recognised when the Company has a present obligation as a result of past event, it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

Contingent liability: A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably.

The Company does not recognize a contingent liability but discloses its existence in the financial statements.

Contingent asset: A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

The Company does not recognize a contingent asset but discloses its existence in the financial statements if the inflow of economic benefits is probable.

2.4 Foreign currency transactions

Functional and presentation currency

The financial statements are presented in Indian rupees, which is the functional currency of the Company and the currency of the primary economic environment in which the Company operates.

Transactions in foreign currencies are translated to the functional currency of the Company at the exchange rates prevailing at the dates of the transactions.

Monetary assets and liabilities denominated in foreign currencies at the reporting date are retranslated to the functional currency of the Company at the exchange rate at that date. Exchange differences arising on the settlement of monetary items or on translating monetary items at rates different from those at which they were translated on initial recognition during the period or in previous financial statements are recognized in the income statement in the period in which they arise.

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 (i.e., translation differences on items whose fair value gain or loss is recognised in OCI or profit or loss are also recognised in OCI or profit or loss, respectively).

2.5 Revenue Recognition

Sale of goods

Revenue is recognised when the significant risks and rewards of ownership are transferred to the buyer, revenue can be reliably measured and it is probable that future economic benefits will flow to the company. Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns, trade discounts and allowances, and excluding taxes collected on behalf of government, but inclusive of excise duty. Revenue includes shipping and handling costs billed to the customer.

Sales of active pharmaceutical ingredients and intermediates made directly to customers the significant risks and rewards in respect of ownership are transferred upon delivery of the products to the customers.

Provisions for rebates and discounts, if any, are estimated and provided for in the year of sales and recorded as reduction from revenue. Such provisions are accrued and estimated based on historical average rate actually claimed over a period of time. Such provisions are presented as a reduction from revenue.

Services

Revenue from services rendered is recognised in income statement over the period the underlying services are performed. Revenue from contract research is recognised in income statement when right to receive a non- refundable payment is established.

Export entitlements

Export entitlements from Government authorities are recognised in income statement when the right to receive credit as per the terms of the scheme is established in respect of the exports made by the company, and where there is no significant uncertainty regarding the ultimate collection of the relevant export proceeds.

Finance and other income

Finance income consists of interest income on funds invested, dividend income and gains on the disposal of financial assets.

For all debt instruments measured at amortised cost, interest income is recorded using the effective interest rate (EIR). EIR is

the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the company estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses.

Dividend income is recognised when the Company's right to receive the payment is established, which is generally when shareholders approve the dividend.

2.6 Property, plant and equipment

Property, plant and equipment are stated at cost, net of credit availed in respect of any taxes, duties less accumulated depreciation and impairment loss if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use. Financing costs relating to acquisition of fixed assets which takes substantial period of time to get ready for intended use are also included to the extent they relate to the period up to such assets are ready for their intended use. Expenditure directly relating to construction / erection activity is capitalized. Indirect expenditure incurred during construction period is capitalized as part of the construction/erection cost to the extent such expenditure is related to construction/erection or is incidental thereto. Subsequent expenditure incurred on existing Property, plant and equipment is added to their book value only if such expenditure increases the future benefits from the existing assets beyond their previously assessed standard of performance. As at the transition date, viz., 1 April 2015, the Company has considered the cost less accumulated depreciation as deemed cost in accordance with Ind AS 101.

Costs directly attributable to acquisition are capitalized until the property, plant and equipment are ready for use, as intended by management. The Company depreciates property, plant and equipment over their estimated useful lives using the straight-line method. The estimated useful lives of assets are as follows:

Asset category	Useful life
Buildings	30 years
Buildings leased	5 years
Plant and machinery	10 to 15 years
Furniture, fixtures and equipment	10 years
Vehicles	8 years
Computers (Desk tops & servers)	3 to 6 years

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year-end and adjusted prospectively, if appropriate.

Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances under other non-current assets and the cost of assets not ready for use as intended by the management before such date are disclosed under 'Capital work-in-progress'.

When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in the Statement of profit and loss as incurred.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of profit and loss when the asset is derecognised.

2.7 Intangible assets

An intangible asset is recognised only where it is probable that future economic benefits attributable to the asset will accrue to enterprise and cost can be measured reliably. Intangible assets are stated at cost less accumulated amortization and impairment, if any. Subsequent expenditure incurred on existing intangible assets is added to their book value only if such expenditure increases the future benefits from the existing assets beyond their previously assessed standard of performance. As at the transition date, viz., 1 April 2015, the Company has considered the cost less accumulated amortization as deemed cost in accordance with Ind AS 101.

Intangible assets are amortized over their respective individual estimated useful lives on a straight-line basis, from the date that they are available for use. The estimated useful lives of assets are as follows:

Asset category	Useful life
Technical and Scientific services	5 years
Trade Marks	4 years
Computer Software	3 years
Process development	5 years

2.8 Leasehold Land

Premium against Leasehold Land along with stamp duty paid are shown as cost of Leasehold Land and is amortised over the

Lease period i.e. 90 years.

2.9 Research and development costs

Research costs are expensed as incurred. Development expenditures are expensed as incurred unless technical and commercial feasibility of the project is demonstrated, future economic benefits are probable, the company has an intention and ability to complete and use or sell and the costs can be measured reliably.

Following initial recognition of the development expenditure as an asset, the asset is carried at cost less accumulated amortisation and accumulated impairment losses, if any. Amortisation of the asset begins when development is complete and the asset is available for use. It is amortised over the period of expected future benefit. Amortisation expense is recognised in the Statement of profit and loss. During the period of development, the asset is tested for impairment annually.

2.10 Impairment of Non-financial assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

The Company bases its impairment calculation on detailed budgets and forecast calculations, which are prepared separately for each of the Company's CGUs to which the individual assets are allocated. These budgets and forecast calculations generally cover a period of five years. For longer periods, a long-term growth rate is calculated and applied to project future cash flows after the fifth year. To estimate cash flow projections beyond periods covered by the most recent budgets/forecasts, the Company extrapolates cash flow projections in the budget using a steady or declining growth rate for subsequent years, unless an increasing rate can be justified. In any case, this growth rate does not exceed the long-term average growth rate for the products, industries, or country or countries in which the entity operates, or for the market in which the asset is used.

An assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or CGU's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior periods/ years. Such reversal is recognised in the statement of profit or loss unless the asset is carried at a revalued amount, in which case, the reversal is treated as a revaluation increase.

2.11 Financial Instruments

2.11.1 Initial recognition

The Company recognizes financial assets and financial liabilities when it becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are recognized at fair value on initial recognition, except for trade receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, which are not at fair value through profit or loss, are added to the fair value on initial recognition. Regular way purchase and sale of financial assets are accounted for at trade date.

2.11. 2 Subsequent measurement

a. financial Assets

(i) Financial assets carried at amortised cost

For purposes of subsequent measurement, a 'debt instrument' is measured at the amortised cost if both the following conditions are met:

a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and

b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

This category is the most relevant to the Company. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.

Equity investments:

In respect of equity investments, when an entity prepares separate financial statements, Ind AS 27 requires it to account for its investments in subsidiaries and associates either:

- (a) at cost; or
- (b) in accordance with Ind AS 109.

If a first-time adopter measures such an investment at cost in accordance with Ind AS 27, it shall measure that investment at one of the following amounts in its separate opening Ind AS Balance Sheet:

- (a) cost determined in accordance with Ind AS 27; or
- (b) deemed cost. The deemed cost of such an investment shall be its:
 - (i) fair value at the entity's date of transition to Ind ASs in its separate financial statements; or
 - (ii) previous GAAP carrying amount at that date.

A first-time adopter may choose either (i) or (ii) above to measure its investment in each subsidiary or associate that it elects to measure using a deemed cost.

Since the company is a first time adopter it has measured its investment in subsidiary and associate at deemed cost in accordance with Ind AS 27 by taking previous GAAP carrying amount.

(ii) Financial assets at fair value through other comprehensive income

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Further, in cases where the Company has made an irrevocable election based on its business model, for its investments which are classified as equity instruments, the subsequent changes in fair value are recognized in other comprehensive income.

(iii) Financial assets at fair value through profit or loss

A financial asset which is not classified in any of the above categories are subsequently fair valued through profit or loss.

b. Financial liabilities

(i) Loans and borrowings

This is the category most relevant to the Company. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

(ii) Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities designated upon initial recognition as at fair value through profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognized in OCI. These gains/ loss are not subsequently transferred to Statement of Profit and Loss. However, the Company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit or loss. The Company has not designated any financial liability as at fair value through profit and loss.

2.11.3 Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (i.e. removed from the Company's balance sheet) when:

- a) the rights to receive cash flows from the asset have expired, or
- b) the Company has transferred its rights to receive cash flows from the asset, and

- i. the Company has transferred substantially all the risks and rewards of the asset, or
- ii. the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

2.11.4 Impairment of financial assets

In accordance with Ind AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

- a) Financial assets that are debt instruments, and are measured at amortised cost e.g., loans, debt securities, deposits, trade receivables and bank balance
- b) Trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 18
- c) Loan commitments which are not measured as at FVTPL

The Company follows 'simplified approach' for recognition of impairment loss allowance on trade receivables

The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a significant increase in the credit risk since 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 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 is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR. When estimating the cash flows, an entity is required to consider:

- ? All contractual terms of the financial instrument (including prepayment, extension, call and similar options) over the expected life of the financial instrument. However, in rare cases when the expected life of the financial instrument cannot be estimated reliably, then the entity is required to use the remaining contractual term of the financial instrument
- ? Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss (P&L). This amount is reflected under the head 'other expenses' in the P&L. The balance sheet presentation for various financial instruments is described below:

- ? Financial assets measured as at amortised cost: ECL is presented as an allowance, i.e., as an integral part of the measurement of those assets in the balance sheet. The allowance reduces the net carrying amount. Until the asset meets

write-off criteria, the Company does not reduce impairment allowance from the gross carrying amount.

? Loan commitments and financial guarantee contracts: ECL is presented as a provision in the balance sheet, i.e. as a liability.

2.11.5 Reclassification of financial assets

The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. If the Company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The Company does not restate any previously recognised gains, losses (including impairment gains or losses) or interest.

2.11.6 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 recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the company or the counterparty.

2.12 Fair value of financial instruments

The Company measures 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:

- In the principal market for the asset or liability or
- 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.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

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 follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- 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.

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

2.13 Dividend to equity-holders

The company recognises a liability to make dividend distributions to equity holders on the date of approval by the shareholders.

2.14 Inventories

(a) Raw material, stores and consumables

Inventories of raw material, stores and consumables are valued at the lower of cost and net realisable value. Cost includes expenses incurred in bringing each material to its present location and condition and is determined on a weighted average basis.

(b) Work-in-Progress and Finished goods

Work-in-Progress are valued at cost, based on weighted average and Finished goods are valued at lower of cost, based on weighted average or realisable value. Cost of finished goods and work-in-progress includes cost of materials, direct labour and an appropriate portion of overheads to bring the inventory to the present location and condition. The net realizable value of work-in-progress is determined with reference to the selling price of related finished goods. Raw materials and other supplies held for use in production of inventories are not written down below cost except in cases where material prices have declined and it is estimated that the cost of the finished products will exceed their net realizable value.

(c) Traded goods

Traded Goods are valued at lower of cost on weighted average method or net realisable value.

2.15 Trade and other receivables

Trade receivables are recognized initially at transaction price. They are subsequently measured at amortized cost using the effective interest method, net of provision for impairment, if the effect of discounting is considered material. The carrying amounts, net of provision for impairment, reported in the statement of financial position approximate the fair value due to their short realization period. A provision for impairment of trade receivables is established when there is objective evidence that the Company will not be able to collect all amounts due according to the original terms of receivables. The provision is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the receivables' original effective interest rate. The amount of the provision is recognized in the statement of profit and loss.

2.16 Investment in bank deposits

Investments in bank deposits represent term deposits placed with banks earning a fixed rate of interest. Investments in bank deposits with maturities of less than one year are disclosed as current assets and more than one years as non-current assets. At the reporting date, these deposits are measured at amortized cost using the effective interest method.

2.17 Cash and cash equivalents

Cash and cash equivalents include cash in hand and at bank, and short-term deposits with an original maturity period of three months or less or more.

2.18 Taxes

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the countries where the Company operates and generates taxable income.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax liabilities are recognised for all taxable temporary differences.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period/year when the asset is realised or the liability is settled, based on tax rates and tax laws that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

Minimum Alternative Tax (MAT)

Minimum Alternative Tax (MAT) credit is recognized as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. In the year in which the MAT credit becomes eligible to be recognized as an asset in accordance with the recommendations contained in guidance note issued by the ICAI, the said asset is created by way of a credit to the Statement of Profit and Loss and shown as MAT credit entitlement.

2.19 Employee benefits

Defined contribution plan

a) Provident Fund and Employees State Insurance

Retirement and other employee benefits in the form of provident fund and Employees State Insurance Contribution are defined contribution scheme and the contributions are charged to the Statement of Profit and Loss of the period when the contributions to the respective funds are due.

b) Superannuation

Certain employees of the Company are participants in a defined contribution plan. The company has no further obligations to under the plan beyond its monthly contributions to Life Insurance Corporation of India.

Defined benefit obligation

c) Gratuity plan

Gratuity is a post-employment defined benefit obligation. Defined benefit obligation are calculated by an independent actuary, using the projected unit credit method annually. The Company recognizes the net obligation of a defined benefit plan in its balance sheet as an asset or liability. Gains and losses through re-measurements of the net defined benefit liability/(asset) are recognized in other comprehensive income.

d) Compensated absence

The company has a policy on compensated absences which are both accumulating and non-accumulating in nature. The expected cost of accumulating compensated absences is determined by actuarial valuation performed by an independent actuary at each balance sheet date using projected unit credit method on the additional amount expected to be paid/availed as a result of the unused entitlement that has accumulated at the balance sheet date. Expense on non-accumulating compensated absences is recognized in the period in which the absences occur.

2.20 Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) 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.

The expense relating to any provision is presented in the Statement of profit and loss net of any reimbursement. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognised as finance cost.

2.21 Leases

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the Statement profit and loss on a straight-line basis over the period of the lease.

2.22 Biological assets

Biological assets represent livestock in the form of horses located in Hyderabad, India. The management believes that, considering the nature of the biological assets, the determination of fair value is impractical due to variable factors such as age, breed etc. Accordingly, the management has adopted a cost model for the purpose of measuring its biological assets. These assets are depreciated on a straight line basis over their estimated useful life i.e. 4 years.

2.23 Cash Flow Statement

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

2.24 Earnings per equity share

Basic earnings per equity share is computed by dividing the net profit attributable to the equity holders of the company by the weighted average number of equity shares outstanding during the period. Diluted earnings per equity share is computed by dividing the net profit attributable to the equity holders of the Company by the weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The dilutive potential equity shares are adjusted for the proceeds receivable had the equity shares been actually issued at fair value (i.e. the average market value of the outstanding equity shares). Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented.

The number of equity shares and potentially dilutive equity shares are adjusted retrospectively for all periods presented for any share splits and bonus shares issues including for changes effected prior to the approval of the financial statements by the Board of Directors.

2.25 Fair value of financial instruments

In determining the fair value of its financial instruments, the company uses a variety of methods and assumptions that are based on market conditions and risks existing at each reporting date. The methods used to determine fair value include available quoted market prices. All methods of assessing fair value result in general approximation of value, and such value may never actually be realized.

2.26 Segment reporting

Operating segments are reported in a manner consisted with the internal reporting provided to the chief operating decision maker (CODM).

The Managing Director of company has been identified as being the Chief Operating Decision Maker(CODM). Refer note No.35 for segment information presented.

2.27 Investment in subsidiaries and joint ventures

A entity is termed as a subsidiary if the company controls the entity. Control is achieved when the Company is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee.

An associate is an entity over which the Company has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but is not control or joint control over those policies.

A joint venture is a type of joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint venture. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require unanimous consent of the parties sharing control.

The considerations made in determining whether significant influence or joint control are similar to those necessary to determine control over the subsidiaries.

The Company has accounted for its investment in subsidiaries, associates and joint ventures at cost.

Transition to Ind AS: The Company accounts for Investments in Subsidiaries and Joint Venture in the separate standalone financial statement at cost. The Company has availed the deemed exemption available on transition and has measured its investments in Subsidiaries and Joint Venture at deemed cost being previous GAAP carrying amount on the transition date.

3. First time adoption of Ind-AS

These financial statements, for the year ended 31 March 2017, are the first the Company has prepared in accordance with Ind-AS. For periods up to and including the year ended 31 March 2016, the Company prepared its financial statements in accordance with Indian GAAP.

Accordingly, the Company has prepared financial statements which comply with Ind-AS applicable for periods ended 31 March 2017, together with the comparative period data as at and for the year ended 31 March 2016, as described in the summary of significant accounting policies. In preparing these financial statements, the Company's opening balance sheet was prepared as at 1 April 2015, the Company's date of transition to Ind-AS. The figures for the previous period have been restated, regrouped and reclassified wherever required to comply with the requirement of Ind AS and Schedule III. This note explains the principal adjustments made by the Company in restating its Indian GAAP financial statements, including the balance sheet as at 1 April 2015 and the financial statements as at and for the year ended 31 March 2016.

Exemptions applied

Ind-AS 101 allows first-time adopters certain exemptions from the retrospective application of certain requirements under Ind-AS. The Company has applied the following exemption:

- Financial instruments

a) Classification and measurement of financial assets

The Company has classified the financial assets in accordance to Ind AS 109 on the basis of the facts and circumstances that exist on the date of transition to Ind AS.

b) Derecognition of financial assets and financial liabilities

The Company has applied the derecognition requirements for financial assets and financial liabilities in Ind AS 109 prospectively for transactions occurring on or after the transition to Ind AS.

Under Ind AS 109, at initial recognition of a financial asset, an entity may make an irrevocable election to present subsequent changes in the fair value of an investment in an equity instrument in other comprehensive income. Ind AS 101 allows such designation of previously recognized financial assets, as Fair Value Through Other Comprehensive Income ("FVOCI") on the basis of the facts and circumstances that existed at the date of transition to Ind AS.

Accordingly, the Company has designated its investments in certain equity instruments at fair value through other comprehensive income on the basis of the facts and circumstances that existed at the date of transition to Ind AS.

- Deemed Cost of Property, Plant and Equipment ("PPE") and Capital Work-in-progress ("CWIP") and Intangible Assets

There is no change in the functional currency of the Company. The Company has elected to continue with the carrying values for all of its property, plant and equipment and Intangible assets as recognised in its Indian GAAP financial statements as the deemed cost at the transition date.

- Leases

Appendix C to Ind AS 17 requires the Company to assess whether a contract or arrangement contains a lease. In accordance with Ind AS 17, this assessment should be carried out at the inception of the contract or arrangement. However, the Company has used Ind AS 101 exemption and assessed all relevant arrangements for leases based on conditions in place as at the date of transition.

- Investment in subsidiaries and joint venture

In accordance with the exemption given in IND AS 101, the Company has elected to record its investment in subsidiaries and joint venture at their previous GAAP carrying amount as deemed cost as on the date of transition to Ind AS.

- Use of Estimates

The estimates at April 1, 2015 and March 31, 2016 are consistent with those made for the same dates in accordance with Indian GAAP (after adjustments to reflect any differences in accounting policies) apart from the following items where application of Indian GAAP did not require estimation:

- Impairment of financial assets based on Expected Credit Loss (ECL) model

The estimates used by the company to present these amounts in accordance with Ind AS reflect conditions at 1 April 2015, the date of transition to Ind AS and as of 31 March 2016.

- Impairment of financial assets

The Company has applied the exception related to impairment of financial assets given in Ind AS 101. It has used reasonable and supportable information that is available without undue cost or effort to determine the credit risk at the date that financial assets were initially recognised and compared that to the credit risk as at April 1, 2015.

[610300] Notes - Accounting policies, changes in accounting estimates and errors**Disclosure of initial application of standards or interpretations [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Initially applied Ind ASs [Axis]	First time adoption of Ind-AS	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of initial application of standards or interpretations [Abstract]		
Disclosure of initial application of standards or interpretations [Line items]		
Title of initially applied Ind AS	First time adoption of Ind-AS	First time adoption of Ind-AS
Description whether change in accounting policy is made in accordance with transitional provisions of initially applied Ind AS	Textual information (52) [See below]	Textual information (53) [See below]

Disclosure of changes in accounting estimates [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Accounting estimates [Axis]	Expected credit loss	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of changes in accounting estimates [Abstract]		
Disclosure of changes in accounting estimates [Line items]		
Description of nature of change in accounting estimate [TextBlock]	Expected credit loss	Expected credit loss
Increase (decrease) in accounting estimate	2,44,15,583	5,47,11,862

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]	Textual information (54) [See below]	Textual information (55) [See below]
Whether initial application of an Ind AS has an effect on the current period or any prior period	Yes	Yes
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	Yes	Yes

Textual information (52)**Description whether change in accounting policy is made in accordance with transitional provisions of initially applied Ind AS**

These financial statements, for the year ended 31 March 2017, are the first the Company has prepared in accordance with Ind-AS. For periods up to and including the year ended 31 March 2016, the Company prepared its financial statements in accordance with Indian GAAP. Accordingly, the Company has prepared financial statements which comply with Ind-AS applicable for periods ended 31 March 2017, together with the comparative period data as at and for the year ended 31 March 2016, as described in the summary of significant accounting policies. In preparing these financial statements, the Company's opening balance sheet was prepared as at 1 April 2015, the Company's date of transition to Ind-AS. The figures for the previous period have been restated, regrouped and reclassified wherever required to comply with the requirement of Ind AS and Schedule III. This note explains the principal adjustments made by the Company in restating its Indian GAAP financial statements, including the balance sheet as at 1 April 2015 and the financial statements as at and for the year ended 31 March 2016.

Textual information (53)

Description whether change in accounting policy is made in accordance with transitional provisions of initially applied Ind AS

These financial statements, for the year ended 31 March 2017, are the first the Company has prepared in accordance with Ind-AS. For periods up to and including the year ended 31 March 2016, the Company prepared its financial statements in accordance with Indian GAAP. Accordingly, the Company has prepared financial statements which comply with Ind-AS applicable for periods ended 31 March 2017, together with the comparative period data as at and for the year ended 31 March 2016, as described in the summary of significant accounting policies. In preparing these financial statements, the Company's opening balance sheet was prepared as at 1 April 2015, the Company's date of transition to Ind-AS. The figures for the previous period have been restated, regrouped and reclassified wherever required to comply with the requirement of Ind AS and Schedule III. This note explains the principal adjustments made by the Company in restating its Indian GAAP financial statements, including the balance sheet as at 1 April 2015 and the financial statements as at and for the year ended 31 March 2016.

Textual information (54)

Disclosure of initial application of standards or interpretations [Text Block]

3. First time adoption of Ind-AS

These financial statements, for the year ended 31 March 2017, are the first the Company has prepared in accordance with Ind-AS. For periods up to and including the year ended 31 March 2016, the Company prepared its financial statements in accordance with Indian GAAP.

Accordingly, the Company has prepared financial statements which comply with Ind-AS applicable for periods ended 31 March 2017, together with the comparative period data as at and for the year ended 31 March 2016, as described in the summary of significant accounting policies. In preparing these financial statements, the Company's opening balance sheet was prepared as at 1 April 2015, the Company's date of transition to Ind-AS. The figures for the previous period have been restated, regrouped and reclassified wherever required to comply with the requirement of Ind AS and Schedule III. This note explains the principal adjustments made by the Company in restating its Indian GAAP financial statements, including the balance sheet as at 1 April 2015 and the financial statements as at and for the year ended 31 March 2016.

Exemptions applied

Ind-AS 101 allows first-time adopters certain exemptions from the retrospective application of certain requirements under Ind-AS. The Company has applied the following exemption:

- Financial instruments

a) Classification and measurement of financial assets

The Company has classified the financial assets in accordance to Ind AS 109 on the basis of the facts and circumstances that exist on the date of transition to Ind AS.

b) Derecognition of financial assets and financial liabilities

The Company has applied the derecognition requirements for financial assets and financial liabilities in Ind AS 109 prospectively for transactions occurring on or after the transition to Ind AS.

Under Ind AS 109, at initial recognition of a financial asset, an entity may make an irrevocable election to present subsequent changes in the fair value of an investment in an equity instrument in other comprehensive income. Ind AS 101 allows such designation of previously recognized financial assets, as Fair Value Through Other Comprehensive Income ("FVOCI") on the basis of the facts and circumstances that existed at the date of transition to Ind AS.

Accordingly, the Company has designated its investments in certain equity instruments at fair value through other comprehensive income on the basis of the facts and circumstances that existed at the date of transition to Ind AS.

- Deemed Cost of Property, Plant and Equipment ("PPE") and Capital Work-in-progress ("CWIP") and Intangible Assets

There is no change in the functional currency of the Company. The Company has elected to continue with the carrying values for all of its property, plant and equipment and Intangible assets as recognised in its Indian GAAP financial statements as the deemed cost at the transition date.

- Leases

Appendix C to Ind AS 17 requires the Company to assess whether a contract or arrangement contains a lease. In accordance with Ind AS 17, this assessment should be carried out at the inception of the contract or arrangement. However, the Company has used Ind AS 101 exemption and assessed all relevant arrangements for leases based on conditions in place as at the date of transition.

- Investment in subsidiaries and joint venture

In accordance with the exemption given in IND AS 101, the Company has elected to record its investment in subsidiaries and joint venture at their previous GAAP carrying amount as deemed cost as on the date of transition to Ind AS.

- Use of Estimates

The estimates at April 1, 2015 and March 31, 2016 are consistent with those made for the same dates in accordance with Indian GAAP (after adjustments to reflect any differences in accounting policies) apart from the following items where application of Indian GAAP did not require estimation:

- Impairment of financial assets based on Expected Credit Loss (ECL) model

The estimates used by the company to present these amounts in accordance with Ind AS reflect conditions at 1 April 2015, the date of transition to Ind AS and as of 31 March 2016.

- Impairment of financial assets

The Company has applied the exception related to impairment of financial assets given in Ind AS 101. It has used reasonable and supportable information that is available without undue cost or effort to determine the credit risk at the date that financial assets were initially recognised and compared that to the credit risk as at April 1, 2015.

Textual information (55)

Disclosure of initial application of standards or interpretations [Text Block]

3. First time adoption of Ind-AS

These financial statements, for the year ended 31 March 2017, are the first the Company has prepared in accordance with Ind-AS. For periods up to and including the year ended 31 March 2016, the Company prepared its financial statements in accordance with Indian GAAP.

Accordingly, the Company has prepared financial statements which comply with Ind-AS applicable for periods ended 31 March 2017, together with the comparative period data as at and for the year ended 31 March 2016, as described in the summary of significant accounting policies. In preparing these financial statements, the Company's opening balance sheet was prepared as at 1 April 2015, the Company's date of transition to Ind-AS. The figures for the previous period have been restated, regrouped and reclassified wherever required to comply with the requirement of Ind AS and Schedule III. This note explains the principal adjustments made by the Company in restating its Indian GAAP financial statements, including the balance sheet as at 1 April 2015 and the financial statements as at and for the year ended 31 March 2016.

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a) Classification and measurement of financial assets

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The Company has applied the derecognition requirements for financial assets and financial liabilities in Ind AS 109 prospectively for transactions occurring on or after the transition to Ind AS.

Under Ind AS 109, at initial recognition of a financial asset, an entity may make an irrevocable election to present subsequent changes in the fair value of an investment in an equity instrument in other comprehensive income. Ind AS 101 allows such designation of previously recognized financial assets, as Fair Value Through Other Comprehensive Income ("FVOCI") on the basis of the facts and circumstances that existed at the date of transition to Ind AS.

Accordingly, the Company has designated its investments in certain equity instruments at fair value through other comprehensive income on the basis of the facts and circumstances that existed at the date of transition to Ind AS.

- Deemed Cost of Property, Plant and Equipment ("PPE") and Capital Work-in-progress ("CWIP") and Intangible Assets

There is no change in the functional currency of the Company. The Company has elected to continue with the carrying values for all of its property, plant and equipment and Intangible assets as recognised in its Indian GAAP financial statements as the deemed cost at the transition date.

- Leases

Appendix C to Ind AS 17 requires the Company to assess whether a contract or arrangement contains a lease. In accordance with Ind AS 17, this assessment should be carried out at the inception of the contract or arrangement. However, the Company has used Ind AS 101 exemption and assessed all relevant arrangements for leases based on conditions in place as at the date of transition.

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In accordance with the exemption given in IND AS 101, the Company has elected to record its investment in subsidiaries and joint venture at their previous GAAP carrying amount as deemed cost as on the date of transition to Ind AS.

- Use of Estimates

The estimates at April 1, 2015 and March 31, 2016 are consistent with those made for the same dates in accordance with Indian GAAP (after adjustments to reflect any differences in accounting policies) apart from the following items where application of Indian GAAP did not require estimation:

- Impairment of financial assets based on Expected Credit Loss (ECL) model

The estimates used by the company to present these amounts in accordance with Ind AS reflect conditions at 1 April 2015, the date of transition to Ind AS and as of 31 March 2016.

- Impairment of financial assets

The Company has applied the exception related to impairment of financial assets given in Ind AS 101. It has used reasonable and supportable information that is available without undue cost or effort to determine the credit risk at the date that financial assets were initially recognised and compared that to the credit risk as at April 1, 2015.

[400600] Notes - Property, plant and equipment**Disclosure of detailed information about property, plant and equipment [Table]**

..(1)

Unless otherwise specified, all monetary values are in 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]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	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]				
Additions other than through business combinations, property, plant and equipment	246,93,17,372	24,15,89,646		246,93,17,372
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-31,68,86,069	-29,91,04,164		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-31,68,86,069	-29,91,04,164		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	7,42,58,608	64,805		14,57,85,489

Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	7,42,58,608	64,805		14,57,85,489
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	207,81,72,695	-5,75,79,323		232,35,31,883
Property, plant and equipment at end of period	539,32,41,486	331,50,68,791	337,26,48,114	593,73,55,981

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

..(2)

Unless otherwise specified, all monetary values are in 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]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 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]				
Additions other than through business combinations, property, plant and equipment	24,15,89,646			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			31,68,86,069	29,91,04,164
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			31,68,86,069	29,91,04,164
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4,13,662		7,15,26,881	3,48,857
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	4,13,662		7,15,26,881	3,48,857

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	24,11,75,984		24,53,59,188	29,87,55,307
Property, plant and equipment at end of period	361,38,24,098	337,26,48,114	54,41,14,495	29,87,55,307

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Land [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-1,68,865	-1,68,865	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-1,68,865	-1,68,865	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	

Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-1,68,865	-1,68,865	
Property, plant and equipment at end of period	0	1,33,62,107	1,35,30,972	1,36,99,837

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

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	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]				
Additions other than through business combinations, property, plant and equipment	0	0		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				1,68,865
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				1,68,865
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		1,68,865
Property, plant and equipment at end of period	1,36,99,837	1,36,99,837	1,36,99,837	3,37,730

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

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			
	Assets held under lease [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
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]				
Additions other than through business combinations, property, plant and equipment			1,87,47,270	0
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1,68,865		0	0
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	1,68,865		0	0
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	1,68,865		1,87,47,270	0
Property, plant and equipment at end of period	1,68,865	0	8,31,74,410	6,44,27,140

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

..(6)

Unless otherwise specified, all monetary values are in 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]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		1,87,47,270	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		1,87,47,270	0	
Property, plant and equipment at end of period	6,44,27,140	8,31,74,410	6,44,27,140	6,44,27,140

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

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			Buildings [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Assets held under lease [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	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]				
Additions other than through business combinations, property, plant and equipment				0
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		-23,92,917
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	0	0		-23,92,917
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		-23,92,917
Property, plant and equipment at end of period	0	0	0	68,84,384

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

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 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]				
Additions other than through business combinations, property, plant and equipment	46,000		0	46,000
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-23,84,749			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-23,84,749			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	-23,38,749		0	46,000
Property, plant and equipment at end of period	92,77,301	1,16,16,050	1,16,62,050	1,16,62,050

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

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
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		23,92,917	23,84,749	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		23,92,917	23,84,749	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		23,92,917	23,84,749	
Property, plant and equipment at end of period	1,16,16,050	47,77,666	23,84,749	0

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

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	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]				
Additions other than through business combinations, property, plant and equipment	73,83,01,164	4,25,14,970		73,83,01,164
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2,39,68,929	-2,28,87,799		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-2,39,68,929	-2,28,87,799		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	71,43,32,235	1,96,27,171		73,83,01,164
Property, plant and equipment at end of period	129,67,69,727	58,24,37,492	56,28,10,321	134,36,26,455

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

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 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]				
Additions other than through business combinations, property, plant and equipment	4,25,14,970			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			2,39,68,929	2,28,87,799
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			2,39,68,929	2,28,87,799
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	4,25,14,970		2,39,68,929	2,28,87,799
Property, plant and equipment at end of period	60,53,25,291	56,28,10,321	4,68,56,728	2,28,87,799

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

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Buildings [Member]	Residential building [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	46,000	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-23,92,917	-23,84,749	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-23,92,917	-23,84,749	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	

Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-23,92,917	-23,38,749	
Property, plant and equipment at end of period	0	68,84,384	92,77,301	1,16,16,050

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

..(13)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Residential building [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	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]				
Additions other than through business combinations, property, plant and equipment	0	46,000		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				23,92,917
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				23,92,917
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	46,000		23,92,917
Property, plant and equipment at end of period	1,16,62,050	1,16,62,050	1,16,16,050	47,77,666

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

..(14)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Residential building [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 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]				
Additions other than through business combinations, property, plant and equipment			73,83,01,164	4,25,14,970
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	23,84,749		-2,39,68,929	-2,28,87,799
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	23,84,749		-2,39,68,929	-2,28,87,799
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	23,84,749		71,43,32,235	1,96,27,171
Property, plant and equipment at end of period	23,84,749	0	129,67,69,727	58,24,37,492

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

..(15)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Residential building [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]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		73,83,01,164	4,25,14,970	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		73,83,01,164	4,25,14,970	
Property, plant and equipment at end of period	56,28,10,321	134,36,26,455	60,53,25,291	56,28,10,321

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

..(16)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Residential building [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]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	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]				
Additions other than through business combinations, property, plant and equipment				160,05,74,324
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	2,39,68,929	2,28,87,799		-25,67,32,266
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	2,39,68,929	2,28,87,799		-25,67,32,266
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		7,28,88,767
Retirements, property, plant and equipment				0

Total disposals and retirements, property, plant and equipment	0	0		7,28,88,767
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	2,39,68,929	2,28,87,799		127,09,53,291
Property, plant and equipment at end of period	4,68,56,728	2,28,87,799	0	377,50,29,751

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

..(17)

Unless otherwise specified, all monetary values are in 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]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 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]				
Additions other than through business combinations, property, plant and equipment	15,58,90,504		160,05,74,324	15,58,90,504
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-24,08,52,672			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-24,08,52,672			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		13,81,44,391	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		13,81,44,391	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	-8,49,62,168		146,24,29,933	15,58,90,504
Property, plant and equipment at end of period	250,40,76,460	258,90,38,628	420,73,59,065	274,49,29,132

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

..(18)

Unless otherwise specified, all monetary values are in 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]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
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		25,67,32,266	24,08,52,672	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		25,67,32,266	24,08,52,672	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		6,52,55,624	0	
Total disposals and retirements, property, plant and equipment		6,52,55,624	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		19,14,76,642	24,08,52,672	
Property, plant and equipment at end of period	258,90,38,628	43,23,29,314	24,08,52,672	0

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

..(19)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	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]				
Additions other than through business combinations, property, plant and equipment	160,05,74,324	15,58,90,504		160,05,74,324
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-25,67,32,266	-24,08,52,672		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-25,67,32,266	-24,08,52,672		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	7,28,88,767	0		13,81,44,391
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	7,28,88,767	0		13,81,44,391

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	127,09,53,291	-8,49,62,168		146,24,29,933
Property, plant and equipment at end of period	377,50,29,751	250,40,76,460	258,90,38,628	420,73,59,065

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

..(20)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other 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]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 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]				
Additions other than through business combinations, property, plant and equipment	15,58,90,504			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			25,67,32,266	24,08,52,672
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			25,67,32,266	24,08,52,672
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		6,52,55,624	0
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	0		6,52,55,624	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	15,58,90,504		19,14,76,642	24,08,52,672
Property, plant and equipment at end of period	274,49,29,132	258,90,38,628	43,23,29,314	24,08,52,672

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

..(21)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]	Furniture and fixtures [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]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		6,26,79,565	1,49,84,247	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-1,21,61,536	-1,07,24,539	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-1,21,61,536	-1,07,24,539	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		12,75,824	30,769	

Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		12,75,824	30,769	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		4,92,42,205	42,28,939	
Property, plant and equipment at end of period	0	11,96,32,316	7,03,90,111	6,61,61,172

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

..(22)

Unless otherwise specified, all monetary values are in 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	01/04/2015 to 31/03/2016	31/03/2015	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]				
Additions other than through business combinations, property, plant and equipment	6,26,79,565	1,49,84,247		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				1,21,61,536
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				1,21,61,536
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	62,88,166	40,000		50,12,342
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	62,88,166	40,000		50,12,342

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	5,63,91,399	1,49,44,247		71,49,194
Property, plant and equipment at end of period	13,74,96,818	8,11,05,419	6,61,61,172	1,78,64,502

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

..(23)

Unless otherwise specified, all monetary values are in 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]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 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]				
Additions other than through business combinations, property, plant and equipment			25,57,783	9,03,532
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1,07,24,539		-65,49,763	-97,75,034
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	1,07,24,539		-65,49,763	-97,75,034
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	9,231		30,898	0
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	9,231		30,898	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	1,07,15,308		-40,22,878	-88,71,502
Property, plant and equipment at end of period	1,07,15,308	0	3,14,19,722	3,54,42,600

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

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		25,57,783	9,03,532	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		5,56,800	2,51,861	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		5,56,800	2,51,861	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		20,00,983	6,51,671	
Property, plant and equipment at end of period	4,43,14,102	4,69,66,756	4,49,65,773	4,43,14,102

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

..(25)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]			Motor 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]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	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]				
Additions other than through business combinations, property, plant and equipment				25,57,783
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	65,49,763	97,75,034		-65,49,763
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	65,49,763	97,75,034		-65,49,763
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	5,25,902	2,51,861		30,898
Retirements, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment	5,25,902	2,51,861		30,898

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	60,23,861	95,23,173		-40,22,878
Property, plant and equipment at end of period	1,55,47,034	95,23,173	0	3,14,19,722

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

..(26)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 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]				
Additions other than through business combinations, property, plant and equipment	9,03,532		25,57,783	9,03,532
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-97,75,034			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-97,75,034			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		5,56,800	2,51,861
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		5,56,800	2,51,861

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	-88,71,502		20,00,983	6,51,671
Property, plant and equipment at end of period	3,54,42,600	4,43,14,102	4,69,66,756	4,49,65,773

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

..(27)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
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		65,49,763	97,75,034	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		65,49,763	97,75,034	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		5,25,902	2,51,861	
Total disposals and retirements, property, plant and equipment		5,25,902	2,51,861	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		60,23,861	95,23,173	
Property, plant and equipment at end of period	4,43,14,102	1,55,47,034	95,23,173	0

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

..(28)

Unless otherwise specified, all monetary values are in 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]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	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]				
Additions other than through business combinations, property, plant and equipment	4,64,57,266	2,72,50,393		4,64,57,266
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1,49,11,793	-1,23,10,506		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-1,49,11,793	-1,23,10,506		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	63,119	34,036		7,96,132
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	63,119	34,036		7,96,132

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	3,14,82,354	1,49,05,851		4,56,61,134
Property, plant and equipment at end of period	6,69,69,069	3,54,86,715	2,05,80,864	9,33,70,590

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

..(29)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 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]				
Additions other than through business combinations, property, plant and equipment	2,72,50,393			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1,49,11,793	1,23,10,506
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			1,49,11,793	1,23,10,506
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1,21,801		7,33,013	87,765
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	1,21,801		7,33,013	87,765

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	2,71,28,592		1,41,78,780	1,22,22,741
Property, plant and equipment at end of period	4,77,09,456	2,05,80,864	2,64,01,521	1,22,22,741

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

..(30)

Unless otherwise specified, all monetary values are in 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]	Accumulated depreciation and impairment [Member]
	31/03/2015
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]	
Property, plant and equipment at end of period	0

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Land [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Assets held under lease [Member]	Owned assets [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	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			Straight Line Method	Not Applicable
Useful lives or depreciation rates, property, plant and equipment			Useful life of asset	Useful life of asset
Whether property, plant and equipment are stated at revalued amount			No	No

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Buildings [Member]		Office building [Member]	
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]	Owned assets [Member]	Assets held under lease [Member]	Owned assets [Member]
	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017	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			Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment			5 Years	30 Years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
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			Straight Line Method	Straight-Line Method
Useful lives or depreciation rates, property, plant and equipment			10 to 15 Years	10 to 15 Years
Effective dates of revaluation, property, plant and equipment				
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 INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]	Vehicles [Member]	Motor vehicles [Member]	Computer equipments [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]	Owned assets [Member]	Owned assets [Member]
	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017	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	Straight Line Method		Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	10 Years		8 Years	3 to 6 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

[612100] Notes - Impairment of assets

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
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 INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of investment property [TextBlock]		
Total direct operating expense from investment property	0	0
Rental income from investment property, net of direct operating expense	0	0
Depreciation method, investment property, cost model	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, investment property, cost model	Useful lives	Useful lives

[400900] Notes - Other intangible assets

Disclosure of additional information about other intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Computer software [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	Straight-Line Method	Straight-Line Method
Useful lives or amortisation rates, other intangible assets	3 Years	3 Years
Whether other intangible assets are stated at revalued amount	No	No

Disclosure of detailed information about other intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in 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]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	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]				
Additions other than through business combinations	0	0		0
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-1,73,01,772	-1,13,95,722		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	2,98,22,442	2,65,97,369		2,98,22,442
Total increase (decrease) through transfers and other changes, Other intangible assets	2,98,22,442	2,65,97,369		2,98,22,442
Disposals and retirements, other intangible assets [Abstract]				
Disposals	32,279	0		1,23,596
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	32,279	0		1,23,596
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	1,24,88,391	1,52,01,647		2,96,98,846
Other intangible assets at end of period	4,50,43,904	3,25,55,513	1,73,53,866	7,36,50,081

Disclosure of detailed information about other intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in 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]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 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]				
Additions other than through business combinations	0			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			1,73,01,772	1,13,95,722
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0			
Increase (decrease) through other changes	2,65,97,369		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	2,65,97,369		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		91,317	0
Retirements	0			
Total Disposals and retirements, Other intangible assets	0		91,317	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	2,65,97,369		1,72,10,455	1,13,95,722
Other intangible assets at end of period	4,39,51,235	1,73,53,866	2,86,06,177	1,13,95,722

Disclosure of detailed information about other intangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	Computer software [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-1,73,01,772	-1,13,95,722	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		2,98,22,442	2,65,97,369	
Total increase (decrease) through transfers and other changes, Other intangible assets		2,98,22,442	2,65,97,369	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		32,279	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		32,279	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		1,24,88,391	1,52,01,647	
Other intangible assets at end of period	0	4,50,43,904	3,25,55,513	1,73,53,866

Disclosure of detailed information about other intangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	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]				
Additions other than through business combinations	0	0		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				1,73,01,772
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		
Increase (decrease) through other changes	2,98,22,442	2,65,97,369		0
Total increase (decrease) through transfers and other changes, Other intangible assets	2,98,22,442	2,65,97,369		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	1,23,596	0		91,317
Retirements	0	0		
Total Disposals and retirements, Other intangible assets	1,23,596	0		91,317
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	2,96,98,846	2,65,97,369		1,72,10,455
Other intangible assets at end of period	7,36,50,081	4,39,51,235	1,73,53,866	2,86,06,177

Disclosure of detailed information about other intangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Computer software [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	
	01/04/2015 to 31/03/2016	31/03/2015
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	1,13,95,722	
Impairment loss recognised in profit or loss	0	
Reversal of impairment loss recognised in profit or loss	0	
Impairment loss recognised in other comprehensive income, other intangible assets	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]		
Increase (decrease) through other changes	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	
Decrease through classified as held for sale	0	
Decrease through loss of control of subsidiary	0	
Total increase (decrease) in Other intangible assets	1,13,95,722	
Other intangible assets at end of period	1,13,95,722	0

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of other intangible assets [TextBlock]		
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

[401000] Notes - Biological assets other than bearer plants**Disclosure of detailed information about biological assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Biological assets by type [Axis]	Consumable biological assets [Member]	
Biological assets by age [Axis]	Mature biological assets [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of detailed information about biological assets [Abstract]		
Disclosure of detailed information about biological assets [Line items]		
Description of biological assets	Horses	Horses
Biological assets	2,23,50,225	2,83,64,502

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Disclosure of detailed information about biological assets [TextBlock]		
Disclosure of detailed information about biological assets [Abstract]		
Disclosure of reconciliation of changes in biological assets other than bearer plants [TextBlock]		
Disclosure of reconciliation of changes in biological assets other than bearer plants [Abstract]		
Reconciliation of changes in biological assets other than bearer plants [Abstract]		
Changes in biological assets other than bearer plants [Abstract]		
Depreciation method, biological assets other than bearer plants, at cost	Stright-Line Method	Stright-Line Method
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	4 Years	4 Years

[611100] Notes - Financial instruments**Disclosure of financial liabilities [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial liabilities [Axis]	Financial liabilities at fair value, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities at fair value through profit or loss, category [Member]		Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	31/03/2017	31/03/2016	31/03/2017	31/03/2016
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	184,22,00,350	120,68,22,716	184,22,00,350	120,68,22,716
Financial liabilities, at fair value	184,22,00,350	120,68,22,716	184,22,00,350	120,68,22,716

Disclosure of financial assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	110,42,82,657	114,32,07,225	110,42,82,657	114,32,07,225
Financial assets, at fair value	110,42,82,657	114,32,07,225	110,42,82,657	114,32,07,225
Description of other financial assets at amortised cost class			Trade receivables	Trade receivables
Description of other financial assets at fair value class			Trade receivables	Trade receivables

Disclosure of financial assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Equity investments [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	584,42,31,719	528,54,99,356	278,83,12,669	278,75,29,962
Financial assets, at fair value	584,42,31,719	528,54,99,356	278,83,12,669	278,75,29,962
Description of other financial assets at amortised cost class			Non Current Investments	Non Current Investments
Description of other financial assets at fair value class			Non Current Investments	Non Current Investments

Disclosure of financial assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at fair value class [Member]		Other financial assets at fair value class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	305,59,19,050	249,79,69,394	24,97,38,187	74,14,88,187
Financial assets, at fair value	305,59,19,050	249,79,69,394	24,97,38,187	74,14,88,187
Description of other financial assets at amortised cost class			Restricted Bank balances - Non Current Financial Asset	Restricted Bank balances - Non Current Financial Asset
Description of other financial assets at fair value class			Restricted Bank balances - Non Current Financial Asset	Restricted Bank balances - Non Current Financial Asset

Disclosure of financial assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at fair value class 2 [Member]		Other financial assets at fair value class 3 [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	7,04,51,591	5,51,39,305	0	3,78,15,639
Financial assets, at fair value	7,04,51,591	5,51,39,305	0	3,78,15,639
Description of other financial assets at amortised cost class	Loans and advances	Loans and advances	Other financial assets	Other financial assets
Description of other financial assets at fair value class	Loans and advances	Loans and advances	Other financial assets	Other financial assets

Disclosure of financial assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at fair value class 4 [Member]		Other financial assets at fair value class 5 [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	40,97,91,282	24,13,78,535	173,65,66,583	97,50,67,018
Financial assets, at fair value	40,97,91,282	24,13,78,535	173,65,66,583	97,50,67,018
Description of other financial assets at amortised cost class	Other non-current assets	Other non-current assets	Cash and cash equivalents	Cash and cash equivalents
Description of other financial assets at fair value class	Other non-current assets	Other non-current assets	Cash and cash equivalents	Cash and cash equivalents

Disclosure of financial assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at fair value class 6 [Member]		Other financial assets at fair value class 7 [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	14,23,49,052	14,17,60,380	14,47,49,501	5,78,42,706
Financial assets, at fair value	14,23,49,052	14,17,60,380	14,47,49,501	5,78,42,706
Description of other financial assets at amortised cost class	Restricted Balances-Asset Bank Current	Restricted Balances-Asset Bank Current	Loans and advances-Current Assets	Loans and advances-Current Assets
Description of other financial assets at fair value class	Restricted Balances-Asset Bank Current	Restricted Balances-Asset Bank Current	Loans and advances-Current Assets	Loans and advances-Current Assets

Disclosure of financial assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at fair value class 8 [Member]		Other financial assets at fair value class 9 [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	10,03,02,903	16,81,889	20,19,69,951	24,57,95,735
Financial assets, at fair value	10,03,02,903	16,81,889	20,19,69,951	24,57,95,735
Description of other financial assets at amortised cost class	Other assets-Assets financial Current	Other financial assets-Current Assets	Other current assets-Current Assets	Other current assets-Current Assets
Description of other financial assets at fair value class	Other assets-Assets financial Current	Other financial assets-Current Assets	Other current assets-Current	Other current assets-Current

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
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
Other comprehensive income, before tax, financial assets measured at fair value through other comprehensive income	7,82,707	-64,86,538
Reclassification adjustments on financial assets measured at fair value through other comprehensive income, before tax	-7,82,707	64,86,538
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 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 INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of regulatory deferral accounts [TextBlock]		
Total regulatory deferral account debit balances	0	0
Total regulatory deferral account credit balances	0	0
Total net movement in regulatory deferral account balances related to profit or loss	0	0
Total net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	0	0
Total other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0

[400400] Notes - Non-current investments**Details of non-current investments [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	Investment Enumeral Biomedical Corporation, USA			
	Investment - 7	Investment in Asian Institute of Nephrology and Urology Pvt Ltd		
	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies preference shares	Investment in other Indian companies preference shares	Investment in other Indian companies equity instruments
Class of non-current investments	Trade investments	Other investments	Other investments	Other investments
Non-current investments	45,000	18,14,033	22,87,349	97,88,020
Name of body corporate in whom investment has been made	Patancheru Enviro-Tech Ltd.	Enumeral Biomedical Corporation, USA	Enumeral Biomedical Corporation, USA	Asian Institute of Nephrology and Urology Pvt Ltd
Number of shares of non-current investment made in body corporate	[shares] 4,500	[shares] 2,15,518	[shares] 2,15,518	[shares] 5,00,000

Details of non-current investments [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	Investment in B.E. Investment and Finance Pvt.Ltd			
	Investment in Asian Institute of Nephrology and Urology Pvt Ltd	Investment in BE Vaccine PTE Ltd		
	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Trade investments	Trade investments	Trade investments
Non-current investments	97,88,020	1,00,000	1,00,000	276,04,00,803
Name of body corporate in whom investment has been made	Asian Institute of Nephrology and Urology Pvt Ltd	B.E. Investment and Finance Pvt.Ltd	B.E. Investment and Finance Pvt.Ltd	BE Vaccine PTE Ltd, Singapore
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity		Subsidiary Company	Subsidiary Company	Subsidiary Company
Number of shares of non-current investment made in body corporate	[shares] 5,00,000	[shares] 10,000	[shares] 10,000	[shares] 4,50,00,000

Details of non-current investments [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	Investment in BE Vaccine PTE Ltd	Investment in Bank of Baroda		Investment in Biotech Medicals Pvt.Ltd
	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Trade investments	Other investments	Other investments	Trade investments
Non-current investments	276,04,00,803	28,62,323	24,32,850	1,00,00,000
Name of body corporate in whom investment has been made	BE Vaccine PTE Ltd, Singapore	Bank of Baroda	Bank of Baroda	Biotech Medicals Pvt.Ltd
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary Company			Subsidiary Company
Number of shares of non-current investment made in body corporate	[shares] 3,50,00,000	[shares] 16,550	[shares] 16,550	[shares] 10,00,000

Details of non-current investments [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	Investment in Biotech Medicals Pvt.Ltd	Investment in Corporation Bank		Investment in Patancheru Enviro-Tech Ltd
	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Trade investments	Other investments	Other investments	Trade investments
Non-current investments	1,00,00,000	32,02,500	23,75,950	45,000
Name of body corporate in whom investment has been made	Biotech Medicals Pvt.Ltd	Corporation Bank	Corporation Bank	Patancheru Enviro-Tech Ltd.
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary Company			
Number of shares of non-current investment made in body corporate	[shares] 10,00,000	[shares] 61,000	[shares] 61,000	[shares] 4,500

Details of non-current investments [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	Investment in Research & Information Services Ltd		Investment in Swan Vaccum Systems Ltd	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Non-current investments	0	0	0	0
Name of body corporate in whom investment has been made	Research & Information Services Ltd	Research & Information Services Ltd	Swan Vaccum Systems Ltd	Swan Vaccum Systems Ltd
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 30,000	[shares] 0	[shares] 30,000

Details of non-current investments [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	Investment in Vaxenic India Pvt Ltd.	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [Line items]		
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Trade investments	Trade investments
Non-current investments	99,990	99,990
Name of body corporate in whom investment has been made	Vaxenic India Pvt Ltd.	Vaxenic India Pvt Ltd.
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary Company	Subsidiary Company
Number of shares of non-current investment made in body corporate	[shares] 9,999	[shares] 9,999

Unless otherwise specified, all monetary values are in INR

	31/03/2017	31/03/2016
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	60,64,823	48,08,800
Market value of quoted non-current investments	60,64,823	48,08,800
Aggregate amount of unquoted non-current investments	278,22,47,846	278,27,21,162
Aggregate provision for diminution in value of non-current investments	0	6,00,000

[400500] Notes - Current investments

Unless otherwise specified, all monetary values are in INR

	31/03/2017	31/03/2016
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	154,70,05,608	183,68,82,309
Net cash flows from (used in) operating activities	154,70,05,608	183,68,82,309
Net cash flows from (used in) investing activities, continuing operations	-140,59,05,944	-265,51,51,267
Net cash flows from (used in) investing activities	-140,59,05,944	-265,51,51,267
Net cash flows from (used in) financing activities, continuing operations	62,03,99,901	-4,76,99,634
Net cash flows from (used in) financing activities	62,03,99,901	-4,76,99,634

[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 INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Type of share	Equity Share	Equity Share	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Share	Equity Share	Equity	Equity
Name of shareholder			Mahima Datla	Mahima Datla
Permanent account number of shareholder			AGJPD1584F	AGJPD1584F
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 4,27,465	[shares] 4,27,465
Percentage of shareholding in company			86.36%	86.36%

Disclosure of classes of equity share capital [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	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
Number of shares authorised	[shares] 5,00,000	[shares] 5,00,000		[shares] 5,00,000
Value of shares authorised	5,00,00,000	5,00,00,000		5,00,00,000
Number of shares issued	[shares] 4,95,000	[shares] 4,95,000		[shares] 4,95,000
Value of shares issued	4,95,00,000	4,95,00,000		4,95,00,000
Number of shares subscribed and fully paid	[shares] 4,95,000	[shares] 4,95,000		[shares] 4,95,000
Value of shares subscribed and fully paid	4,95,00,000	4,95,00,000		4,95,00,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 4,95,000	[shares] 4,95,000		[shares] 4,95,000
Total value of shares subscribed	4,95,00,000	4,95,00,000		4,95,00,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 4,95,000	[shares] 4,95,000		[shares] 4,95,000
Value of shares called	4,95,00,000	4,95,00,000		4,95,00,000
Value of shares paid-up	4,95,00,000	4,95,00,000		4,95,00,000
Par value per share				[INR/shares] 100
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0

Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 4,95,000	[shares] 4,95,000	[shares] 4,95,000	[shares] 4,95,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	4,95,00,000	4,95,00,000	4,95,00,000	4,95,00,000
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0		[shares] 0

Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Type of share				Equity Share

Disclosure of classes of equity share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity Share	
Number of shares authorised	[shares] 5,00,000	
Value of shares authorised	5,00,00,000	
Number of shares issued	[shares] 4,95,000	
Value of shares issued	4,95,00,000	
Number of shares subscribed and fully paid	[shares] 4,95,000	
Value of shares subscribed and fully paid	4,95,00,000	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 4,95,000	
Total value of shares subscribed	4,95,00,000	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 4,95,000	
Value of shares called	4,95,00,000	
Value of shares paid-up	4,95,00,000	
Par value per share	[INR/shares] 100	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 4,95,000	[shares] 4,95,000
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	

Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	
Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	4,95,00,000	4,95,00,000
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 0	
Shares in company held by ultimate holding company	[shares] 0	
Shares in company held by subsidiaries of its holding company	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	
Shares in company held by associates of its holding company	[shares] 0	
Shares in company held by associates of its ultimate holding company	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	
Aggregate number of shares bought back during last five years	[shares] 0	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Number of shares proposed to be issued	[shares] 0	
Type of share	Equity Share	

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of shareholders of company	0	0
Number of allottees in case of preferential allotment	0	0
Percentage of capital reduction to capital prior to reduction	0.00%	0.00%
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

[400300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Other loans and advances [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	40,00,00,000	0	40,00,00,000	0
Nature of security [Abstract]				
Nature of security				

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Loans taken for property, plant and equipment [Member]		Loans taken for other property, plant and equipment [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	40,00,00,000	0	40,00,00,000	0
Nature of security [Abstract]				
Nature of security			Term loan from Technology Development Board	Term loan from Technology Development Board

Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Other loans and advances [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	24,82,65,000	0	24,82,65,000	0
Nature of security [Abstract]				
Nature of security				

Classification of borrowings [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]	
Classification of borrowings [Axis]	Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	24,82,65,000	0
Nature of security [Abstract]		
Nature of security	Working capital loans	Working capital loans

[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 INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary difference, unused tax losses and unused tax credits [Member]			Temporary differences [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	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	0	0		0
Deferred tax liabilities	31,37,53,605	18,10,08,832	23,03,53,277	31,37,53,605
Net deferred tax liability (assets)	31,37,53,605	18,10,08,832	23,03,53,277	31,37,53,605
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	13,27,44,773	-4,93,44,445		13,27,44,773
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	13,27,44,773	-4,93,44,445		13,27,44,773
Total increase (decrease) in deferred tax liability (assets)	13,27,44,773	-4,93,44,445		13,27,44,773
Deferred tax liability (assets) at end of period	31,37,53,605	18,10,08,832	23,03,53,277	31,37,53,605
Description of other temporary differences				

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

..(2)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]		Other temporary differences [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 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	0		0	0
Deferred tax liabilities	18,10,08,832	23,03,53,277	31,37,53,605	18,10,08,832
Net deferred tax liability (assets)	18,10,08,832	23,03,53,277	31,37,53,605	18,10,08,832
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-4,93,44,445		13,27,44,773	-4,93,44,445
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	-4,93,44,445		13,27,44,773	-4,93,44,445
Total increase (decrease) in deferred tax liability (assets)	-4,93,44,445		13,27,44,773	-4,93,44,445
Deferred tax liability (assets) at end of period	18,10,08,832	23,03,53,277	31,37,53,605	18,10,08,832
Description of other temporary differences				

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

..(3)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member]	Other temporary differences 1 [Member]		
		01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
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		0	0	
Deferred tax liabilities	23,03,53,277	31,37,53,605	18,10,08,832	23,03,53,277
Net deferred tax liability (assets)	23,03,53,277	31,37,53,605	18,10,08,832	23,03,53,277
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		13,27,44,773	-4,93,44,445	
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		13,27,44,773	-4,93,44,445	
Total increase (decrease) in deferred tax liability (assets)		13,27,44,773	-4,93,44,445	
Deferred tax liability (assets) at end of period	23,03,53,277	31,37,53,605	18,10,08,832	23,03,53,277
Description of other temporary differences		Tax income/(expense) during the period recognised in profit or loss and OCI	Tax income/(expense) during the period recognised in profit or loss and OCI	

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
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]			
Income tax relating to remeasurements of defined benefit plans of other comprehensive income	-52,66,808	23,08,113	
Income tax relating to financial assets measured at fair value through other comprehensive income	2,70,879	-22,44,861	
Total aggregated income tax relating to components of other comprehensive income	-49,95,929	63,252	
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	0	0	
Deferred tax liabilities	31,37,53,605	18,10,08,832	23,03,53,277
Net deferred tax liability (assets)	31,37,53,605	18,10,08,832	23,03,53,277
Deferred tax expense (income) [Abstract]			
Deferred tax expense (income) recognised in profit or loss	13,27,44,773	-4,93,44,445	
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	13,27,44,773	-4,93,44,445	
Total increase (decrease) in deferred tax liability (assets)	13,27,44,773	-4,93,44,445	
Deferred tax liability (assets) at end of period	31,37,53,605	18,10,08,832	23,03,53,277
Description of other temporary differences			
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 INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No
Assets arising from exploration for and evaluation of mineral resources	0	0
Liabilities arising from exploration for and evaluation of mineral resources	0	0
Income arising from exploration for and evaluation of mineral resources	0	0
Expense arising from exploration for and evaluation of mineral resources	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	0	0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	(A) No	(B) No
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

Footnotes

(A)

1. Capital subsidy: Capital subsidy received Rs.50,01,000/- under Central Investment Subsidiary Scheme Rs 30,00,000/- (2016: Rs 30,00,000/-) (2015: Rs 30,00,000/-) for setting up a plant at Dehradun, Uttarkhand State and State Investment Subsidiary Scheme of Rs. Rs 20,01,000/- (2016: Rs 20,01,000/-) (2015: Rs 20,01,000/-) for setting up a plant at Kothur, Patancheru, Telangana state.

(B)

1. Capital subsidy: Capital subsidy received Rs.50,01,000/- under Central Investment Subsidiary Scheme Rs 30,00,000/- (2016: Rs 30,00,000/-) (2015: Rs 30,00,000/-) for setting up a plant at Dehradun, Uttarkhand State and State Investment Subsidiary Scheme of Rs. Rs 20,01,000/- (2016: Rs 20,01,000/-) (2015: Rs 20,01,000/-) for setting up a plant at Kothur, Patancheru, Telangana state.

[401100] Notes - Subclassification and notes on liabilities and assets**Other current assets others [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	Advances to Suppliers		Balance with Government authorities	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	17,19,94,489	18,26,56,722	60,45,953	5,05,12,714
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Advances to Suppliers	Advances to Suppliers	Balance with Government authorities	Balance with Government authorities
Other current assets, others	17,19,94,489	18,26,56,722	60,45,953	5,05,12,714

Other current assets others [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	Prepaid expenses		Sales tax paid under protest	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	2,37,85,498	1,17,14,847	1,44,011	9,11,452
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Prepaid expenses	Prepaid expenses	Sales tax paid under protest	Sales tax paid under protest
Other current assets, others	2,37,85,498	1,17,14,847	1,44,011	9,11,452

Other non-current assets, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other non-current assets, others [Axis]	Balances with banks in Margin money deposits (maturity after 12 months)	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	24,97,38,187	74,14,88,187
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Balances with banks in Margin money deposits (maturity after 12 months)	Balances with banks in Margin money deposits (maturity after 12 months)
Other non-current assets, others	24,97,38,187	74,14,88,187

Details of loans [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Other loans [Member]		Other deposit assets [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2017	31/03/2016	31/03/2017	31/03/2016
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	7,04,51,591	5,51,39,305	7,04,51,591	5,51,39,305
Allowance for bad and doubtful loans	0	0	0	0
Total loans	7,04,51,591	5,51,39,305	7,04,51,591	5,51,39,305
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
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
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 INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of loans [Axis]	Loans given other related parties [Member]		Loans given employees [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2017	31/03/2016	31/03/2017	31/03/2016
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	12,91,82,673	40,32,902	1,49,49,708	1,88,66,851
Allowance for bad and doubtful loans	0	0	0	0
Total loans	12,91,82,673	40,32,902	1,49,49,708	1,88,66,851
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
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
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 INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of loans [Axis]	Other loans [Member]		Other loans, others [Member]	
Classification of assets based on security [Axis]	Secured considered good [Member]		Secured considered good [Member]	
	31/03/2017	31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	6,17,120	3,49,42,953	6,17,120	3,49,42,953
Allowance for bad and doubtful loans	0	0	0	0
Total loans	6,17,120	3,49,42,953	6,17,120	3,49,42,953
Nature of other loans			Others	Others
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
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company inventories [Member]			Raw materials [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	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	296,05,57,573	309,51,45,270	208,42,15,472	27,70,87,021
Mode of valuation				Valued lower of Cost / Net Realisable Value

Classification of inventories [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Raw materials [Member]	Work-in-progress [Member]		Finished goods [Member]
	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	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	22,84,70,804	176,70,24,079	199,58,23,588	41,45,86,492
Mode of valuation	Valued lower of Cost / Net Realisable Value	Valued lower of Cost / Net Realisable Value	Valued lower of Cost / Net Realisable Value	Valued lower of Cost / Net Realisable Value

Classification of inventories [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Finished goods [Member]	Stock-in-trade [Member]		Stores and spares [Member]
	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	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	40,34,57,830	4,47,92,764	2,36,97,243	27,10,49,894
Mode of valuation	Valued lower of Cost / Net Realisable Value	Valued lower of Cost / Net Realisable Value	Valued lower of Cost / Net Realisable Value	Valued lower of Cost / Net Realisable Value

Classification of inventories [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Stores and spares [Member]	Other inventories [Member]		Other inventories, others [Member]
	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	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	25,21,02,350	18,60,17,323	19,15,93,455	18,60,17,323
Mode of valuation	Valued lower of Cost / Net Realisable Value			Valued lower of Cost / Net Realisable Value
Nature of other inventories				Packing Material

Classification of inventories [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Other inventories, others [Member]
	01/04/2015 to 31/03/2016
Subclassification and notes on liabilities and assets [Abstract]	
Inventories notes [Abstract]	
Classification of inventories [Abstract]	
Classification of inventories [Line items]	
Inventories	19,15,93,455
Mode of valuation	Valued lower of Cost / Net Realisable Value
Nature of other inventories	Packing Material

Other current financial assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current financial assets others [Axis]	Export Incentive Receivables		Interest accrued	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	9,84,19,797	0	18,83,106	16,81,889
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Export Incentive Receivables	Export Incentive Receivables	Interest accrued	Interest accrued
Other current financial assets others	9,84,19,797	0	18,83,106	16,81,889

Other non-current financial assets, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of other non-current financial assets others [Axis]	Interest Accrued	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
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	0	3,78,15,639
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Interest Accrued	Interest Accrued
Other non-current financial assets, others	0	3,78,15,639

Other non-current liabilities others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other non-current liabilities others [Axis]	Advance received for development of MR Vaccine	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current liabilities [Abstract]		
Other non-current liabilities others	47,28,45,431	47,28,45,431
Other non-current liabilities others [Abstract]		
Other non-current liabilities others [Line items]		
Description of other non-current liabilities others	Advance received for development of MR Vaccine	Advance received for development of MR Vaccine
Other non-current liabilities others	47,28,45,431	47,28,45,431

Other current financial liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current financial liabilities, others [Axis]	Commission Payable to Directors		Creditors for Capital items	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
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	20,78,09,504	15,96,73,237	23,89,45,602	7,51,06,698
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Commission Payable to Directors	Commission Payable to Directors	Creditors for Capital items	Creditors for Capital items
Other current financial liabilities, others	20,78,09,504	15,96,73,237	23,89,45,602	7,51,06,698

Other current financial liabilities, others [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Other current financial liabilities, others [Axis]	Due to staff		Interest accrued but not due	Liabilities for expenses
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	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	15,310	3,25,788	11,43,351	6,86,94,987
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Due to staff	Due to staff	Interest accrued but not due	Liabilities for expenses
Other current financial liabilities, others	15,310	3,25,788	11,43,351	6,86,94,987

Other current financial liabilities, others [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Other current financial liabilities, others [Axis]	Liabilities for expenses	Retention Money		Security Deposits from Customers
	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	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	3,53,21,178	66,89,878	38,21,346	6,94,86,466
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Liabilities for expenses	Retention Money	Retention Money	Security Deposits from Customers
Other current financial liabilities, others	3,53,21,178	66,89,878	38,21,346	6,94,86,466

Other current financial liabilities, others [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Other current financial liabilities, others [Axis]	Security Deposits from Customers	Unpaid dividend	
	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
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	6,57,86,717	28,36,840	20,79,040
Other current financial liabilities, others [Abstract]			
Other current financial liabilities, others [Line items]			
Description of other current financial liabilities, others	Security Deposits from Customers	Unpaid dividend	Unpaid dividend
Other current financial liabilities, others	6,57,86,717	28,36,840	20,79,040

Other current liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current liabilities, others [Axis]	Advance received from customers		Creditors for other finance	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	83,82,166	213,00,46,152	6,55,99,378	6,84,34,757
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Advance received from customers	Advance received from customers	Creditors for other finance	Creditors for other finance
Other current liabilities, others	83,82,166	213,00,46,152	6,55,99,378	6,84,34,757

Other non-current financial liabilities others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other non-current financial liabilities others [Axis]	Interest accrued but not due
	01/04/2016 to 31/03/2017
Subclassification and notes on liabilities and assets [Abstract]	
Disclosure of other non-current financial liabilities notes [Abstract]	
Other non-current financial liabilities [Abstract]	
Other non-current financial liabilities, others	42,50,606
Other non-current financial liabilities others [Abstract]	
Other non-current financial liabilities others [Line items]	
Description other non-current financial liabilities others	Interest accrued but not due
Other non-current financial liabilities, others	42,50,606

Disclosure of breakup of provisions [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2017	31/03/2016	31/03/2017	31/03/2016
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity			2,75,33,529	25,37,513
Provision leave encashment	3,24,17,522	2,62,21,032	32,19,457	26,56,056
Provision other employee related liabilities			80,82,772	66,44,765
Total provisions for employee benefits	3,24,17,522	2,62,21,032	3,88,35,758	1,18,38,334
Provision for corporate tax [Abstract]				
Provision for corporate dividend tax			0	19,79,406
Total provision for corporate tax			0	19,79,406
CSR expenditure provision	0	0	0	0
Total provisions	3,24,17,522	2,62,21,032	3,88,35,758	1,38,17,740

Details of advances [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]	
Classification of advances [Axis]	Capital advances [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2017	31/03/2016
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	40,97,91,282	24,13,78,535
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]		
Total advance due by firms or companies in which any director is partner or director	0	0

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Classification based on current non-current [Member]		Current [Member]	
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Secured considered good [Member]	
	31/03/2017	31/03/2016	31/03/2017	31/03/2016
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	112,86,98,240	119,79,19,087	34,00,000	34,00,000
Allowance for bad and doubtful debts	2,44,15,583	5,47,11,862	0	0
Total trade receivables	110,42,82,657	114,32,07,225	34,00,000	34,00,000
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Subclassification of trade receivables [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Doubtful [Member]	
	31/03/2017	31/03/2016	31/03/2017	31/03/2016
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	112,17,45,137	118,72,32,648	35,53,103	72,86,439
Allowance for bad and doubtful debts	2,44,15,583	5,47,11,862	0	0
Total trade receivables	109,73,29,554	113,25,20,786	35,53,103	72,86,439
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
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director	0	0	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]			
Total dividend receivable	0	0	
Total other non-current financial assets	0	3,78,15,639	1,35,42,667
Advances, non-current	40,97,91,282	24,13,78,535	17,38,85,818
Total other non-current assets	65,95,29,469	98,28,66,722	29,54,87,605
Disclosure of notes on cash and bank balances explanatory [TextBlock]			
Fixed deposits with banks	0	0	
Other balances with banks	173,60,60,196	97,31,49,156	182,24,11,870
Total balance with banks	173,60,60,196	97,31,49,156	182,24,11,870
Cheques, drafts on hand	0	0	1,75,57,041
Cash on hand	5,06,387	19,17,862	10,66,699
Total cash and cash equivalents	173,65,66,583	97,50,67,018	184,10,35,610
Bank balance other than cash and cash equivalents	14,23,49,052	14,17,60,380	16,53,50,093
Total cash and bank balances	187,89,15,635	111,68,27,398	200,63,85,703
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	10,03,02,903	16,81,889	13,26,503
Total other current assets	20,19,69,951	24,57,95,735	14,93,10,867
Total other non-current financial liabilities	42,50,606	0	0
Nature of other provisions	Provision for Leave Travel Allowance	Provision for Leave Travel Allowance	
Total other non-current liabilities	47,28,45,431	47,28,45,431	47,28,45,431
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	
Total other current financial liabilities	59,56,21,938	34,21,14,004	25,44,35,926
Total other advance	0	0	
Total deposits refundable current	0	0	
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	7,39,81,544	219,84,80,909	264,70,00,843

[401200] Notes - Additional disclosures on balance sheet**Details of specified bank Notes held and transacted during the period from 8 November 2016 to 30 December 2016 [Table]****..(1)**

Unless otherwise specified, all monetary values are in INR

Total of SBN and other notification notes [Axis]	Total of SBN and other notification notes [Member]	Specified bank Notes [Member]	Other denomination notes [Member]
	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017
Additional balance sheet notes [Abstract]			
Details of specified bank Notes held and transacted during the period from 8 November 2016 to 30 December 2016 [Abstract]			
Details of specified bank Notes held and transacted during the period from 8 November 2016 to 30 December 2016 [LineItems]			
Closing balance as at 8 November 2016	58,12,565	51,14,500	6,98,065
Changes in cash in hand during the period from 8 November 2016 to 30 December 2016 [Abstract]			
Permitted receipted	28,640		28,640
Permitted payments	13,77,528		13,77,528
Amount deposited in banks	51,14,500	51,14,500	
Total changes in cash in hand during the period from 8 november 2016 to 30 december 2016	-64,63,388	-51,14,500	-13,48,888
Closing balance as at 30 December 2016	4,34,377	0	4,34,377

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
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	
Classification of commitments [Abstract]			
Total commitments	0	0	
Total contingent liabilities and commitments	0	0	
Details regarding dividends [Abstract]			
Amount of dividends proposed to be distributed to equity shareholders	0	0	
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Details of share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	0.00%	0.00%	
Value of share capital held by foreign company	0	0	
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%	
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0	
Details of shareholding pattern of promoters and public [Abstract]			
Total number of shareholders promoters and public	0	0	
Details of deposits [Abstract]			
Deposits accepted or renewed during period	0	0	
Deposits matured and claimed but not paid during period	0	0	
Deposits matured and claimed but not paid	0	0	
Deposits matured but not claimed	0	0	
Interest on deposits accrued and due but not paid	0	0	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	0	0	
Deductions in equity share warrants during period	0	0	
Total changes in equity share warrants during period	0	0	
Equity share warrants at end of period	0	0	0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	0	0	
Equity share warrants for others	0	0	
Total equity share warrants	0	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	0	0	
Number of person share application money received during year	0	0	
Number of person share application money paid as at end of year	0	0	
Number of person share application money received as at end of year	0	0	
Share application money received and due for refund	0	0	
Details regarding cost records and cost audit[Abstract]			
Details regarding cost records [Abstract]			
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	Yes	Yes	
If yes, Central Excise Tariff Act, heading in which product/ service is covered under cost records	Drugs and Pharmaceuticals	Drugs and Pharmaceuticals	
Details regarding cost audit [Abstract]			
Whether audit of cost records of company has been mandated under Rules specified in SN 1	Yes	Yes	
If yes, Central Excise Tariff Act, heading in which product/ service is covered under cost audit	Drugs and Pharmaceuticals	Drugs and Pharmaceuticals	

Net worth of company	0	0	
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	0	0	
Number of warrants converted into equity shares during period	0	0	
Number of warrants converted into preference shares during period	0	0	
Number of warrants converted into debentures during period	0	0	
Number of warrants issued during period (in foreign currency)	0	0	
Number of warrants issued during period (INR)	0	0	
Details of specified bank Notes held and transacted during the period from 8 November 2016 to 30 December 2016 [Abstract]			
Changes in cash in hand during the period from 8 November 2016 to 30 December 2016 [Abstract]			

[611800] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of revenue [TextBlock]	Textual information (56) [See below]	Textual information (57) [See below]

Textual information (56)

Disclosure of revenue [Text Block]

2.5 Revenue Recognition

Sale of goods

Revenue is recognised when the significant risks and rewards of ownership are transferred to the buyer, revenue can be reliably measured and it is probable that future economic benefits will flow to the company. Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns, trade discounts and allowances, and excluding taxes collected on behalf of government, but inclusive of excise duty. Revenue includes shipping and handling costs billed to the customer.

Sales of active pharmaceutical ingredients and intermediates made directly to customers the significant risks and rewards in respect of ownership are transferred upon delivery of the products to the customers.

Provisions for rebates and discounts, if any, are estimated and provided for in the year of sales and recorded as reduction from revenue. Such provisions are accrued and estimated based on historical average rate actually claimed over a period of time. Such provisions are presented as a reduction from revenue.

Services

Revenue from services rendered is recognised in income statement over the period the underlying services are performed. Revenue from contract research is recognised in income statement when right to receive a non- refundable payment is established.

Export entitlements

Export entitlements from Government authorities are recognised in income statement when the right to receive credit as per the terms of the scheme is established in respect of the exports made by the company, and where there is no significant uncertainty regarding the ultimate collection of the relevant export proceeds.

Finance and other income

Finance income consists of interest income on funds invested, dividend income and gains on the disposal of financial assets.

For all debt instruments measured at amortised cost, interest income is recorded using the effective interest rate (EIR). EIR is the

rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the company estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses.

Dividend income is recognised when the Company's right to receive the payment is established, which is generally when shareholders approve the dividend.

Textual information (57)

Disclosure of revenue [Text Block]

2.5 Revenue Recognition

Sale of goods

Revenue is recognised when the significant risks and rewards of ownership are transferred to the buyer, revenue can be reliably measured and it is probable that future economic benefits will flow to the company. Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns, trade discounts and allowances, and excluding taxes collected on behalf of government, but inclusive of excise duty. Revenue includes shipping and handling costs billed to the customer.

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rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the company estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses.

Dividend income is recognised when the Company's right to receive the payment is established, which is generally when shareholders approve the dividend.

[612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
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 INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No
Revenue from construction contracts	0	0
Costs incurred and recognised profits (less recognised losses)	0	0
Advances received for contracts in progress	0	0
Retention for contracts in progress	0	0
Gross amount due from customers for contract work as Assets	0	0
Gross amount due to customers for contract work as liability	0	0
Progress billings	0	0

[612600] Notes - Employee benefits

Disclosure of defined benefit plans [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	Gratuity	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Gratuity	Gratuity
Surplus (deficit) in plan [Abstract]		
Net surplus (deficit) in plan	0	0
Actuarial assumption of discount rates	7.40%	7.90%

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

..(1)

Unless otherwise specified, all monetary values are in INR

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]			Plan assets [Member]
Defined benefit plans categories [Axis]	Change in benefit obligation			Change in plan assets
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Gratuity	Gratuity		Gratuity
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	1,32,17,307	1,03,35,213		
Interest expense (income), net defined benefit liability (assets)	50,66,163	49,58,811		
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)	70,95,946	60,52,467		-48,65,842
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	-1,49,18,500	69,20,461		2,99,969
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-78,22,554	1,29,72,928		-45,65,873
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)				-36,40,080
Total contributions to plan, net defined benefit liability (assets)				-36,40,080
Payments from plan, net defined benefit liability (assets)				70,95,945
Total increase (decrease) in net defined benefit liability (assets)	2,61,06,024	23,21,096		11,10,008
Net defined benefit liability (assets) at end of period	9,02,80,284	6,41,74,260	6,18,53,164	6,27,46,755

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

..(2)

Unless otherwise specified, all monetary values are in INR

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Net defined benefit liability (assets) [Axis]	Plan assets [Member]	
Defined benefit plans categories [Axis]	Change in plan assets	
	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of net defined benefit liability (assets) [Abstract]		
Disclosure of net defined benefit liability (assets) [Line items]		
Description of type of plan	Gratuity	
Changes in net defined benefit liability (assets) [Abstract]		
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]		
Return on plan assets, net defined benefit liability (assets)	-37,20,835	
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	2,51,157	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-34,69,678	
Contributions to plan, net defined benefit liability (assets) [Abstract]		
Contributions to plan by employer, net defined benefit liability (assets)	-2,29,65,347	
Total contributions to plan, net defined benefit liability (assets)	-2,29,65,347	
Payments from plan, net defined benefit liability (assets)	60,52,467	
Total increase (decrease) in net defined benefit liability (assets)	2,03,82,558	
Net defined benefit liability (assets) at end of period	6,16,36,747	4,12,54,189

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of employee benefits [TextBlock]	Textual information (58) [See below]	Textual information (59) [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 (58)

Disclosure of employee benefits [Text Block]

2.19 Employee benefits

Defined contribution plan

a) Provident Fund and Employees State Insurance

Retirement and other employee benefits in the form of provident fund and Employees State Insurance Contribution are defined contribution scheme and the contributions are charged to the Statement of Profit and Loss of the period when the contributions to the respective funds are due.

b) Superannuation

Certain employees of the Company are participants in a defined contribution plan. The company has no further obligations to under the plan beyond its monthly contributions to Life Insurance Corporation of India.

Defined benefit obligation

c) Gratuity plan

Gratuity is a post-employment defined benefit obligation. Defined benefit obligation are calculated by an independent actuary, using the projected unit credit method annually. The Company recognizes the net obligation of a defined benefit plan in its balance sheet as an asset or liability. Gains and losses through re-measurements of the net defined benefit liability/(asset) are recognized in other comprehensive income.

d) Compensated absence

The company has a policy on compensated absences which are both accumulating and non-accumulating in nature. The expected cost of accumulating compensated absences is determined by actuarial valuation performed by an independent actuary at each balance sheet date using projected unit credit method on the additional amount expected to be paid/availed as a result of the unused entitlement that has accumulated at the balance sheet date. Expense on non-accumulating compensated absences is recognized in the period in which the absences occur.

Textual information (59)

Disclosure of employee benefits [Text Block]

Employee Benefits

Employees of the company are entitled to the benefits of Provident Fund, Employee State Insurance, Gratuity, Superannuation and Leave encashment.

Defined Contribution Plan:

Periodical contributions made to concerned authorities towards provident Fund and Employee State Insurance are charged to revenue.

Defined benefit Plan:

At the reporting date, Company's liability towards gratuity under the Payment of Gratuity Act, 1972 and leave encashment are determined by independent actuarial valuation using the "Projected Unit Credit Method" which considers each period of service as giving raise to an additional unit of benefit entitlement and measures each unit separately to build up the final obligation. Actuarial gain and losses are recognized immediately in the statement of Profit and Loss as income or expense. Past service cost is recognised immediately to the extent that the benefits are already vested.

The Company has established a fund which is managed by Life Insurance Corporation of India and contributions will be made to the said fund.

The retirement benefit obligation recognized in the Balance Sheet represents the present value of the defined benefit obligation as reduced by the fair value of scheme assets.

The Company recognizes the liability on account of undiscounted amount of Leave Travel Assistance, based on eligibility of employee as per Company's rules in this regard.

[612800] Notes - Borrowing costs

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No
Borrowing costs [Abstract]		
Borrowing costs capitalised	0	0
Total borrowing costs incurred	0	0
Interest costs [Abstract]		
Interest costs capitalised	0	0
Interest expense	0	0
Total interest costs incurred	0	0
Capitalisation rate of borrowing costs eligible for capitalisation	0.00%	0.00%

[700100] Notes - Key managerial personnels and directors remuneration and other information**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	INDIRA PUSAPATI	MAHIMA DATLA	PURNIMA MANTENA	SADDI AHIPAL REDDY
	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	RAJUPUSAPATI SMRITI INDIRA	MAHIMA DATLA	PURNIMA MANTENA	SADDI MAHIPAL REDDY
Director identification number of key managerial personnel or director	00482381	00965039	00965007	
Permanent account number of key managerial personnel or director				AOYPS7663B
Date of birth of key managerial personnel or director	19/12/1971	16/07/1977	09/08/1970	05/04/1965
Designation of key managerial personnel or director	Whole Time Director	Managing Director	Whole Time Director	Company Secretary
Qualification of key managerial personnel or director	MBBS	BBA	Graduate	CS
Shares held by key managerial personnel or director	[shares] 5,506	[shares] 4,13,293	[shares] 5,505	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	54,00,000	1,26,00,000	30,00,000	32,00,220
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	54,00,000	1,26,00,000	30,00,000	32,00,220
Commission as percentage of profit key managerial personnel or director	4,38,96,321	4,38,96,321	4,38,96,321	0
Total key managerial personnel or director remuneration	4,92,96,321	5,64,96,321	4,68,96,321	32,00,220

[612200] Notes - Leases**Disclosure of recognised finance lease as assets by lessee [Table] ..(1)**

Unless otherwise specified, all monetary values are in INR

Classes of assets [Axis]	Other assets [Member]			
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of recognised finance lease as assets by lessee [Abstract]				
Disclosure of recognised finance lease as assets by lessee [Line items]				
Recognised finance lease as assets	1,51,96,808	1,51,96,808	-18,34,702	-16,65,836
Nature of other assets	Lease of Premises	Lease of Premises	Lease of Premises	Lease of Premises

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	Yes	Yes
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Total contingent rents recognised as expense	0	0
Total lease and sublease payments recognised as expense	0	0
Disclosure of finance lease and operating lease by lessor [TextBlock]		
Total contingent rents recognised as income	0	0
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 INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
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 INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No
Disclosure of amounts arising from insurance contracts [TextBlock]		
Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	0	0
Total increase (decrease) in deferred acquisition costs arising from insurance contracts	0	0
Total increase (decrease) in reinsurance assets	0	0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses**Miscellaneous other operating revenues [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Miscellaneous other operating revenues [Axis]	Other operating income	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	44,57,10,579	24,10,72,315
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues [LineItems]		
Description of miscellaneous other operating revenues	Other operating income	Other operating income
Miscellaneous other operating revenues	44,57,10,579	24,10,72,315

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
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	1,082,12,24,157	967,75,74,107
Revenue from sale of services	0	0
Other operating revenues	44,57,10,579	24,10,72,315
Other operating revenues	44,57,10,579	24,10,72,315
Total revenue from operations other than finance company	1,126,69,34,736	991,86,46,422
Disclosure of revenue from operations for finance company [Abstract]		
Total revenue from operations finance company	0	0
Total revenue from operations	1,126,69,34,736	991,86,46,422
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	44,57,10,579	24,10,72,315
Total other operating revenues	44,57,10,579	24,10,72,315
Total other operating revenues	44,57,10,579	24,10,72,315
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	44,57,10,579	24,10,72,315
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Total interest income on current investments	0	0
Interest income on non-current investments [Abstract]		
Total interest income on non-current investments	0	0
Total interest income	0	0
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]		
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Net gain (loss) on foreign currency translation	2,36,25,508	3,47,42,294
Total net gain/loss on foreign currency fluctuations treated as other income	2,36,25,508	3,47,42,294
Surplus on disposal, discard, demolition and destruction of depreciable property, plant and equipment	5,79,560	0
Income export incentives	0	2,69,90,483
Income insurance claims	65,40,465	0
Interest on income tax refund	1,22,05,464	96,05,296
Excess provisions written back	1,00,36,787	25,21,490
Other allowances deduction other income	15,00,000	0
Miscellaneous other non-operating income	5,39,29,641	5,31,62,506
Total other non-operating income	10,84,17,425	12,70,22,069
Total other income	10,84,17,425	12,70,22,069
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]		
Total interest expense current loans	0	0
Interest expense deposits	65,75,794	65,50,656
Interest expense other borrowings	1,74,07,384	0
Interest expense borrowings	85,53,851	0

Other interest charges	1,96,92,508	3,18,12,418
Total interest expense	5,22,29,537	3,83,63,074
Other borrowing costs	42,50,606	0
Total finance costs	5,64,80,143	3,83,63,074
Employee benefit expense [Abstract]		
Salaries and wages	0	0
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	15,35,88,964	18,85,09,544
Total remuneration to directors	15,35,88,964	18,85,09,544
Remuneration to manager [Abstract]		
Total remuneration to manager	0	0
Total managerial remuneration	15,35,88,964	18,85,09,544
Contribution to provident and other funds [Abstract]		
Total contribution to provident and other funds	0	0
Employee share based payment [Abstract]		
Total employee share based payment	0	0
Gratuity	1,34,17,628	1,15,73,189
Pension schemes	6,91,35,603	5,74,04,860
Staff welfare expense	7,30,95,163	5,61,31,036
Other employee related expenses	163,11,47,687	130,56,89,957
Total employee benefit expense	194,03,85,045	161,93,08,586
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	32,74,97,069	30,87,45,305
Amortisation expense	1,73,01,772	1,13,95,722
Total depreciation, depletion and amortisation expense	34,47,98,841	32,01,41,027
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	82,90,80,567	122,77,02,239
Power and fuel	41,72,72,640	31,62,71,912
Rent	9,19,62,039	8,86,08,566
Repairs to building	7,67,08,100	9,53,33,033
Repairs to machinery	26,18,92,584	34,58,79,248
Insurance	1,74,18,283	1,70,85,080
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Research development expenditure	23,92,13,449	43,09,04,410
Subscriptions membership fees	58,53,395	1,06,37,994
Telephone postage	2,95,02,237	2,95,22,217
Travelling conveyance	26,42,91,722	23,68,72,445
Legal professional charges	18,82,84,987	15,80,94,130
Safety security expenses	2,88,61,113	2,06,26,368
Directors sitting fees	0	0
Donations subscriptions	27,08,500	41,05,000
Bank charges	78,73,891	1,68,02,953
Commission paid other selling agents	11,36,97,435	7,49,13,940
Transportation distribution expenses	21,01,24,659	17,85,09,378
Secondary packing expenses	8,42,41,547	6,45,41,834
Discounting charges	1,63,70,087	1,30,06,209
Cost transportation [Abstract]		
Cost other transporting	14,61,68,398	18,78,95,301
Total cost transportation	14,61,68,398	18,78,95,301
Cost royalty	1,87,97,525	1,33,47,829
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]		
Total net provisions charged	0	0
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, demolishment and destruction of depreciable property plant and equipment	0	0
Contract cost [Abstract]		
Site labour supervision cost contracts	1,35,52,942	2,15,41,048

Material cost contract	7,73,40,781	5,18,18,826
Overhead costs apportioned contracts [Abstract]		
Total overhead costs apportioned contracts	0	0
Total contract cost	9,08,93,723	7,33,59,874
Payments to auditor [Abstract]		
Payment for audit services	12,00,000	12,00,000
Payment for taxation matters	3,00,000	3,00,000
Payment for other services	6,20,000	1,50,000
Payment for reimbursement of expenses	2,55,840	2,10,000
Total payments to auditor	23,75,840	18,60,000
Payments to cost auditor [Abstract]		
Payment for cost audit charges	1,26,500	1,25,400
Total payments to cost auditor	1,26,500	1,25,400
CSR expenditure	5,25,50,000	1,28,00,000
Miscellaneous expenses	23,00,04,182	19,19,61,661
Total other expenses	342,62,73,403	381,07,67,021
Current tax [Abstract]		
Current tax pertaining to previous years	100,26,00,000	82,51,01,384
MAT credit recognised during year	0	7,65,57,701
Total current tax	100,26,00,000	74,85,43,683

[613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	173,65,66,583	97,50,67,018	184,10,35,610
Cash and cash equivalents	173,65,66,583	97,50,67,018	184,10,35,610
Income taxes paid (refund), classified as operating activities	90,46,96,072	98,39,86,880	
Total income taxes paid (refund)	90,46,96,072	98,39,86,880	

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

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
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 other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	0	0
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
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	-52,66,808	23,08,113
Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss	2,70,879	-22,44,861
Total aggregated income tax relating to components of other comprehensive income	-49,95,929	63,252
Changes in inventories of finished goods	-1,11,28,662	-3,46,44,761
Changes in inventories of work-in-progress	22,87,99,509	-67,04,94,815
Changes in inventories of stock-in-trade	-2,10,95,521	-31,69,207
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	19,65,75,326	-70,83,08,783
Exceptional items before tax	-6,62,27,787	65,724
Total exceptional items	-6,62,27,787	65,724
Details of nature of exceptional items	Loss on sale of asset	Profit on sale of asset
Total revenue arising from exchanges of goods or services	0	0
Domestic sale manufactured goods	1,082,12,24,157	967,75,74,107
Total domestic turnover goods, gross	1,082,12,24,157	967,75,74,107
Total export turnover goods, gross	0	0
Total revenue from sale of products	1,082,12,24,157	967,75,74,107
Total revenue from sale of services	0	0
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement**Disclosure of fair value measurement of assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Measurement [Axis]	At fair value [Member]			
Classes of assets [Axis]	Other equity securities [Member]			
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			Level 3 of fair value hierarchy [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	60,64,823	48,08,800	60,95,395	1,16,02,053
Nature of other assets				
Description of reasons for fair value measurement, assets				
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets				
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets				
Description of policy for determining when transfers between levels are deemed to have occurred, assets				
Description of valuation techniques used in fair value measurement, assets				
Description of inputs used in fair value measurement, assets				
Description of change in valuation technique used in fair value measurement, assets				
Description of reasons for change in valuation technique used in fair value measurement, assets				
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in other comprehensive income, fair value measurement, assets	12,56,023	-12,86,595		-4,73,316
Total increase (decrease) in fair value measurement, assets	12,56,023	-12,86,595		-4,73,316
Assets at end of period	60,64,823	48,08,800	60,95,395	1,16,02,053
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets				
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets				
Nature of other assets				

Disclosure of fair value measurement of assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Measurement [Axis]	At fair value [Member]		Recurring fair value measurement [Member]	
Classes of assets [Axis]	Other equity securities [Member]		Other equity securities [Member]	
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]		Level 3 of fair value hierarchy [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	1,20,75,369	1,72,75,312	1,16,02,053	1,20,75,369
Description of valuation techniques used in fair value measurement, assets			Book Value	Book Value
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in other comprehensive income, fair value measurement, assets	-51,99,943		-4,73,316	-51,99,943
Total increase (decrease) in fair value measurement, assets	-51,99,943		-4,73,316	-51,99,943
Assets at end of period	1,20,75,369	1,72,75,312	1,16,02,053	1,20,75,369
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets			NA	NA
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets			Fair Value of equity instruments through other comprehensive income	Fair Value of equity instruments through other comprehensive income

Disclosure of fair value measurement of assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Measurement [Axis]	Recurring fair value measurement [Member]	Non-recurring fair value measurement [Member]		
Classes of assets [Axis]	Other equity securities [Member]	Other equity securities [Member]		
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]	Level 1 of fair value hierarchy [Member]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	1,72,75,312	60,64,823	48,08,800	60,95,395
Nature of other assets	0			
Description of reasons for fair value measurement, assets	0			
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets	0			
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets	0			
Description of policy for determining when transfers between levels are deemed to have occurred, assets	0			
Description of valuation techniques used in fair value measurement, assets		As per Market Price	As per Market Price	
Description of inputs used in fair value measurement, assets	0			
Description of change in valuation technique used in fair value measurement, assets	0			
Description of reasons for change in valuation technique used in fair value measurement, assets	0			
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in other comprehensive income, fair value measurement, assets		12,56,023	-12,86,595	
Total increase (decrease) in fair value measurement, assets		12,56,023	-12,86,595	
Assets at end of period	1,72,75,312	60,64,823	48,08,800	60,95,395
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		NA	NA	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		Fair Value of equity instruments through other comprehensive income	Fair Value of equity instruments through other comprehensive income	
Nature of other assets	0			

Disclosure of fair value measurement of equity [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Measurement [Axis]	At fair value [Member]			
Classes of entity's own equity instruments [Axis]	Equity			
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			Level 3 of fair value hierarchy [Member]
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017
Disclosure of fair value measurement of equity [Abstract]				
Disclosure of fair value measurement of equity [Line items]				
Equity	60,64,823	48,08,800	60,95,395	1,16,02,053
Description of valuation techniques used in fair value measurement, entity's own equity instruments				
Reconciliation of changes in fair value measurement, entity's own equity instruments [Abstract]				
Changes in fair value measurement, entity's own equity instruments [Abstract]				
Losses (gains) recognised in other comprehensive income, fair value measurement, entity's own equity instruments	-12,56,023	12,86,595		4,73,316
Total increase (decrease) in fair value measurement, entity's own equity instruments	12,56,023	-12,86,595		-4,73,316
Equity at end of period	60,64,823	48,08,800	60,95,395	1,16,02,053
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, entity's own equity instruments				
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, entity's own equity instruments				

Disclosure of fair value measurement of equity [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Measurement [Axis]	At fair value [Member]		Recurring fair value measurement [Member]	
Classes of entity's own equity instruments [Axis]	Equity		Equity	
Levels of fair value hierarchy [Axis]	Level 3 of fair value hierarchy [Member]		Level 1 of fair value hierarchy [Member]	
	01/04/2015 to 31/03/2016	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of fair value measurement of equity [Abstract]				
Disclosure of fair value measurement of equity [Line items]				
Equity	1,20,75,369	1,72,75,312	60,64,823	48,08,800
Description of valuation techniques used in fair value measurement, entity's own equity instruments			Market Rate	Market Value
Reconciliation of changes in fair value measurement, entity's own equity instruments [Abstract]				
Changes in fair value measurement, entity's own equity instruments [Abstract]				
Losses (gains) recognised in other comprehensive income, fair value measurement, entity's own equity instruments	51,99,943		-12,56,023	12,86,595
Total increase (decrease) in fair value measurement, entity's own equity instruments	-51,99,943		12,56,023	-12,86,595
Equity at end of period	1,20,75,369	1,72,75,312	60,64,823	48,08,800
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, entity's own equity instruments			NA	NA
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, entity's own equity instruments			Other Comprehensive Income	Other Comprehensive Income

Disclosure of fair value measurement of equity [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of entity's own equity instruments [Axis]	Equity			
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]	Level 3 of fair value hierarchy [Member]		
	31/03/2015	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	31/03/2015
Disclosure of fair value measurement of equity [Abstract]				
Disclosure of fair value measurement of equity [Line items]				
Equity	60,95,395	1,16,02,053	1,20,75,369	1,72,75,312
Description of valuation techniques used in fair value measurement, entity's own equity instruments		Book Value	Book Value	
Reconciliation of changes in fair value measurement, entity's own equity instruments [Abstract]				
Changes in fair value measurement, entity's own equity instruments [Abstract]				
Losses (gains) recognised in other comprehensive income, fair value measurement, entity's own equity instruments		4,73,316	51,99,943	
Total increase (decrease) in fair value measurement, entity's own equity instruments		-4,73,316	-51,99,943	
Equity at end of period	60,95,395	1,16,02,053	1,20,75,369	1,72,75,312
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, entity's own equity instruments		NA	NA	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, entity's own equity instruments		Other Comprehensive Income	Other Comprehensive Income	

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of fair value measurement [TextBlock]	Textual information (60) [See below]	Textual information (61) [See below]
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
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	Yes	Yes
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		

Textual information (60)

Disclosure of fair value measurement [Text Block]

When the fair values of financial assets and financial liabilities disclosed in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using appropriate valuation techniques. The inputs for these valuations are taken from observable sources where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of various inputs including liquidity risk, credit risk, volatility etc. Changes in assumptions/judgements about these factors could affect the reported fair value of financial instruments. The Company has considered Weighted Average Cost of Capital (WACC) rate of respective periods in which transaction had occurred for measuring deposit, being financial liabilities, at amortised cost.

Textual information (61)

Disclosure of fair value measurement [Text Block]

When the fair values of financial assets and financial liabilities disclosed in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using appropriate valuation techniques. The inputs for these valuations are taken from observable sources where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of various inputs including liquidity risk, credit risk, volatility etc. Changes in assumptions/judgements about these factors could affect the reported fair value of financial instruments. The Company has considered Weighted Average Cost of Capital (WACC) rate of respective periods in which transaction had occurred for measuring deposit, being financial liabilities, at amortised cost.

[613300] Notes - Operating segments

Disclosure of major customers [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Major customers [Axis]	BE VACCINES PTE LTD		CBC CO. LTD.	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Revenue from external customers	40,82,04,748	6,83,86,999	0	11,28,39,005
Revenue from external customers	40,82,04,748	6,83,86,999	0	11,28,39,005
Disclosure of major customers [Abstract]				
Disclosure of major customers [Line items]				
Name of major customers	BE VACCINES PTE LTD	BE VACCINES PTE LTD	CBC CO. LTD.	CBC CO. LTD.
Revenue from external customers	40,82,04,748	6,83,86,999	0	11,28,39,005
Percentage of entity's revenue	3.77%	0.70%	0.00%	1.55%

Disclosure of major customers [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Major customers [Axis]	INSTITUT PASTEUR D' ALGERIE		JAJODIA UDYOG	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Revenue from external customers	25,26,41,250	10,24,33,500	0	0
Revenue from external customers	25,26,41,250	10,24,33,500	0	0
Disclosure of major customers [Abstract]				
Disclosure of major customers [Line items]				
Name of major customers	INSTITUT PASTEUR D' ALGERIE	INSTITUT PASTEUR D' ALGERIE	JAJODIA UDYOG	JAJODIA UDYOG
Revenue from external customers	25,26,41,250	10,24,33,500	0	0
Percentage of entity's revenue	2.33%	1.04%	0.89%	0.96%

Disclosure of major customers [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Major customers [Axis]	PAN AMERICAN HEALTH		The Deputy Director-UIP.(E.P.I)	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Revenue from external customers	111,62,97,632	123,76,73,944	0	0
Revenue from external customers	111,62,97,632	123,76,73,944	0	0
Disclosure of major customers [Abstract]				
Disclosure of major customers [Line items]				
Name of major customers	PAN AMERICAN HEALTH	PAN AMERICAN HEALTH	The Deputy Director-UIP.(E.P.I)	The Deputy Director-UIP.(E.P.I)
Revenue from external customers	111,62,97,632	123,76,73,944	0	0
Percentage of entity's revenue	10.32%	12.60%	28.83%	0.00%

Disclosure of major customers [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Major customers [Axis]	UNITED NATIONS CHILDREN'S FUND	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Revenue from external customers	336,43,83,198	564,14,05,439
Revenue from external customers	336,43,83,198	564,14,05,439
Disclosure of major customers [Abstract]		
Disclosure of major customers [Line items]		
Name of major customers	UNITED NATIONS CHILDREN'S FUND	UNITED NATIONS CHILDREN'S FUND
Revenue from external customers	336,43,83,198	564,14,05,439
Percentage of entity's revenue	31.09%	57.42%

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of products and services [TextBlock]		
Disclosure of geographical areas [TextBlock]		
Disclosure of major customers [TextBlock]		
Whether there are any major customers	Yes	Yes

[610700] Notes - Business combinations

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
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 details of subsidiaries [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	BE Investment & Finance Pvt Ltd		BE Vaccines PTE Limited, Singapore	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	B.E. INVESTMENT AND FINANCE PVT LTD	B.E. INVESTMENT AND FINANCE PVT LTD	BE Vaccines PTE Limited, Singapore	BE Vaccines PTE Limited, Singapore
Country of incorporation or residence of subsidiary	INDIA	INDIA	SINGAPORE	SINGAPORE
CIN of subsidiary company	U65993TG1987PTC008036	U65993TG1987PTC008036		
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	Company in the process of filing	Company in the process of filing		
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2016	01/04/2016	01/04/2016	01/04/2016
End date of accounting period of subsidiary	31/03/2017	31/03/2017	31/03/2017	31/03/2017
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	USD	USD
Exchange rate as applicable for subsidiary	NA	NA	64.8386	66.3184
Share capital of subsidiary	1,00,000	1,00,000	[USD] 291,77,37,052	[USD] 298,49,80,553
Reserves and surplus of subsidiary	50,35,281	8,84,368	[USD] -111,54,44,268	[USD] -52,80,78,799
Total assets of subsidiary	51,48,131	9,97,118	[USD] 425,09,13,510	[USD] 264,21,97,573
Total liabilities of subsidiary	51,48,131	9,97,118	[USD] 425,09,13,510	[USD] 264,21,97,573
Investment of subsidiary	32,54,770	8,78,610	[USD] 72,96,04,446	[USD] 66,33,29,000
Turnover of subsidiary	15,56,896	45,370	[USD] 48,81,55,919	[USD] 733,10,16,429
Profit before tax of subsidiary	1,97,403	27,657	[USD] -73,30,37,975	[USD] -8,92,76,709
Provision for tax of subsidiary	0	0	[USD] 1,52,99,447	[USD] 1,41,89,467
Profit after tax of subsidiary	1,97,403	27,657	[USD] -74,83,37,422	[USD] -10,34,66,176
Proposed dividend of subsidiary	0	0	[USD] 0	[USD] 0
Name of subsidiary	B.E. INVESTMENT AND FINANCE PVT LTD	B.E. INVESTMENT AND FINANCE PVT LTD	BE Vaccines PTE Limited, Singapore	BE Vaccines PTE Limited, Singapore
Country of incorporation or residence of subsidiary	INDIA	INDIA	SINGAPORE	SINGAPORE
CIN of subsidiary company	U65993TG1987PTC008036	U65993TG1987PTC008036		

Disclosure of details of subsidiaries [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Biotech Medicals Pvt Ltd		Vaxenic India Pvt Ltd	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	BIOTECH MEDICALS PRIVATE LIMITED	BIOTECH MEDICALS PRIVATE LIMITED	VAXENIC INDIA PRIVATE LIMITED	VAXENIC INDIA PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U24230TG1999PTC032680	U24230TG1999PTC032680	U74900TG2015PTC097587	U74900TG2015PTC097587
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	Yes	Yes	Yes
SRN of filing of balance sheet by subsidiary		G21573928	G72349137	G35327816
Reason if no filing has been made by subsidiary	Company in the process of filing	Company in the process of filing		
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2016	01/04/2016	01/04/2016	01/04/2016
End date of accounting period of subsidiary	31/03/2017	31/03/2017	31/03/2017	31/03/2017
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	INR
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	1,00,00,000	1,00,00,000	1,00,000	1,00,000
Reserves and surplus of subsidiary	18,70,64,628	18,54,87,930	-2,27,891	-22,620
Total assets of subsidiary	19,90,42,644	19,73,27,876	12,50,00,709	0
Total liabilities of subsidiary	19,90,42,644	19,73,27,876	12,50,00,709	0
Investment of subsidiary	0	0	0	0
Turnover of subsidiary	31,69,271	33,42,540	0	0
Profit before tax of subsidiary	20,36,720	5,18,152	-2,64,099	0
Provision for tax of subsidiary	4,60,022	-8,29,700	-58,827	0
Profit after tax of subsidiary	15,76,698	34,24,067	-2,05,272	0
Proposed dividend of subsidiary	0	0	0	0
Name of subsidiary	BIOTECH MEDICALS PRIVATE LIMITED	BIOTECH MEDICALS PRIVATE LIMITED	VAXENIC INDIA PRIVATE LIMITED	VAXENIC INDIA PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U24230TG1999PTC032680	U24230TG1999PTC032680	U74900TG2015PTC097587	U74900TG2015PTC097587

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	4	4
Whether company has subsidiary companies which are yet to commence operations	Yes	Yes
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[611400] Notes - Separate financial statements**Disclosure of subsidiaries [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	BE Investment & Finance Pvt Ltd		BE Vaccines PTE Limited, Singapore	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	B.E. INVESTMENT AND FINANCE PVT LTD	B.E. INVESTMENT AND FINANCE PVT LTD	BE Vaccines PTE Limited, Singapore	BE Vaccines PTE Limited, Singapore
CIN of subsidiary company	U65993TG1987PTC008036	U65993TG1987PTC008036		
Country of incorporation or residence of subsidiary	INDIA	INDIA	SINGAPORE	SINGAPORE
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

Disclosure of subsidiaries [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	Biotech Medicals Pvt Ltd		Vaxenic India Pvt Ltd	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	BIOTECH MEDICALS PRIVATE LIMITED	BIOTECH MEDICALS PRIVATE LIMITED	VAXENIC INDIA PRIVATE LIMITED	VAXENIC INDIA PRIVATE LIMITED
CIN of subsidiary company	U24230TG1999PTC032680	U24230TG1999PTC032680	U74900TG2015PTC097587	U74900TG2015PTC097587
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of separate financial statements [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Method used to account for investments in subsidiaries	it has measured its investment in subsidiary and associate at deemed cost in accordance with Ind AS 27 by taking previous GAAP carrying amount.	it has measured its investment in subsidiary and associate at deemed cost in accordance with Ind AS 27 by taking previous GAAP carrying amount.

[610800] Notes - Related party

Disclosure of transactions between related parties [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Subsidiaries [Member]			
	BE Vaccine Pte Ltd		BE Vaccines SAS	
Related party [Axis]	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	BE Vaccine Pte Ltd	BE Vaccine Pte Ltd	BE Vaccines SAS	BE Vaccines SAS
Country of incorporation or residence of related party	SINGAPORE	SINGAPORE	FRANCE	FRANCE
Description of nature of transactions with related party	Purchases and Sales	Purchases and Sales	Sales	Purchases
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	68,21,67,292	1,55,49,893	10,59,610
Sales of property and other assets, related party transactions	40,81,90,233	6,48,28,500		
Other related party transactions contribution made	0	62,56,33,000		
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Subsidiaries [Member]		Key management personnel of entity or parent [Member]	
Related party [Axis]	Vaxenic India Pvt ltd		Dr.Renuka datla	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	VAXENIC INDIA PRIVATE LIMITED	VAXENIC INDIA PRIVATE LIMITED	Dr.Renuka datla	Dr.Renuka datla
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			AFAPR2059D	AFAPR2059D
CIN of related party	U74900TG2015PTC097587	U74900TG2015PTC097587		
Description of nature of transactions with related party	Investment in Equity Capital	Investment in Equity Capital	Remuneration Paid	Remuneration Paid
Related party transactions [Abstract]				
Services received related party transactions			9,00,000	4,59,27,386
Other related party transactions contribution made	0	99,990		
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	Indira P Raju		Mahima Datla	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Indira P Raju	Indira P Raju	Mahima Datla	Mahima Datla
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AEHPP6578D	AEHPP6578D	AGJPD1584F	AGJPD1584F
Description of nature of transactions with related party	Remuneration Paid	Remuneration Paid	Remuneration Paid	Remuneration Paid
Related party transactions [Abstract]				
Services received related party transactions	4,92,96,321	4,59,27,386	5,64,96,321	5,31,27,386
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	Purnima Mantena		Sridhar P Raju	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Purnima Mantena	Purnima Mantena	Sridhar P Raju	Sridhar P Raju
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ACQPM0725N	ACQPM0725N	AFIPP8069H	AFIPP8069H
Description of nature of transactions with related party	Remuneration Paid	Remuneration Paid	Remuneration Paid	Remuneration Paid
Related party transactions [Abstract]				
Services received related party transactions	4,68,96,321	4,35,27,386	22,58,796	22,58,796
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	BE Immunosciences Pvt. Ltd.		DAP Containers Private Limited	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	B E IMMUNO SCIENCES PRIVATE LIMITED	B E IMMUNO SCIENCES PRIVATE LIMITED	D.A.P. CONTAINERS PRIVATE LIMITED	D.A.P. CONTAINERS PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U24230TG1999PTC031761	U24230TG1999PTC031761	U21020TG1976PTC001643	U21020TG1976PTC001643
Description of nature of transactions with related party	Purchases	Purchases	Purchases	Purchases
Related party transactions [Abstract]				
Purchases of goods related party transactions	65,55,870	64,38,690	4,03,05,716	4,27,19,401
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Other related parties [Member]			
	Qualivax Pte Ltd		RAJU INVESTMENTS PRIVATE LIMITED	
Related party [Axis]	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Qualivax Pte Ltd	Qualivax Pte Ltd	R A J U INVESTMENTS	R A J U INVESTMENTS
Country of incorporation or residence of related party	SINGAPORE	SINGAPORE	INDIA	INDIA
Permanent account number of related party			AAGFR4307P	AAGFR4307P
Description of nature of transactions with related party	Sales	Sales	Rent Paid	Rent Paid
Related party transactions [Abstract]				
Sales of property and other assets, related party transactions	26,89,03,092	18,20,84,456		
Leases as lessor related party transactions			73,012	8,76,153
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

[611700] Notes - Other provisions, contingent liabilities and contingent assets**Disclosure of contingent liabilities [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of contingent liabilities [Axis]	Other contingent liabilities [Member]		Indemnity for guarantees given by bank [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities			Guarantees given by banks	Guarantees given by banks
Estimated financial effect of contingent liabilities	114,28,06,571	52,08,78,238	113,47,37,463	51,06,59,884

Disclosure of contingent liabilities [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of contingent liabilities [Axis]	Contingent liability on disputed sales tax [Member]		Other contingent liabilities, others [Member]	
	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Demand from the sales tax department on which company is in appeal	Demand from the sales tax department on which company is in appeal	Demand raised by National Pharmaceutical Pricing Authority which is contested by the Company and Claims against the Company not acknowledged as debts	Demand raised by National Pharmaceutical Pricing Authority which is contested by the Company and Claims against the Company not acknowledged as debts
Estimated financial effect of contingent liabilities	4,27,545	25,76,791	76,41,563	76,41,563

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes
Description of other contingent liabilities others	Demand raised by National Pharmaceutical Pricing Authority which is contested by the Company and Claims against the Company not acknowledged as debts	Demand raised by National Pharmaceutical Pricing Authority which is contested by the Company and Claims against the Company not acknowledged as debts

[700200] Notes - Corporate social responsibility**Disclosure of net profits for last three financial years [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2015-16	2014-15	2013-14
Profit before tax of financial year	383,42,93,539	456,83,23,857	331,08,52,020
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	386,42,94,769	456,83,23,857	331,08,52,020

Classification of CSR spending [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of CSR spending [Axis]	Education/Employment	Medical facilities development	Roads
	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017	01/04/2016 to 31/03/2017
Disclosure of CSR spending [Abstract]			
Details of CSR spent during financial year [Abstract]			
Manner in which amount CSR spent during financial year [Abstract]			
Manner in which amount CSR spent during financial year [Line items]			
CSR project or activity identified	Education/Employment	Medical facilities development	Roads
Sector in which project is covered	Vocational skills	Health care	Rural development projects
Whether projects or programs undertaken in local area or other	Local Area	Local Area	Local Area
Name of state or union territory where projects or programs was undertaken	Telangana	Telangana	Telangana
Name of district where projects or programs was undertaken	Ranga Reddy	Ranga Reddy	Ranga Reddy
Budget amount outlay project or program wise	0	0	0
Amount spent on projects or programs [Abstract]			
Direct expenditure on projects or programs	25,00,000	5,00,00,000	50,000
Total amount spent on projects or programs	25,00,000	5,00,00,000	50,000
Mode of amount spent	Other implementing agencies	Other implementing agencies	Other implementing agencies

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	Yes
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (62) [See below]
Average net profit for last three financial years	391,44,90,215.33
Prescribed CSR expenditure	7,82,89,804.31
Amount CSR to be spent for financial year	7,82,89,804.31
Amount CSR spent for financial year	5,25,50,000
Amount spent in local area	5,25,50,000
Total amount spent on construction/acquisition of any asset	0
Total amount spent on purposes other than construction/acquisition of any asset	0
Amount unspent CSR	2,57,39,804
Details of implementing agency	Other Implementing Agencies

Textual information (62)

Details CSR policy [Text Block]

A. CSR POLICY:

CSR Vision Statement & Objective

CSR Vision:

In alignment with its vision, as a socially responsible corporate citizen, will continue to enhance value creation in the society and community in which it operates. Through its conduct, services and engagement with CSR initiatives it will strive to promote, sustained growth in the regions it operates.

Objective:

To operate its business in a sustainable manner respecting the society & the environment, while recognizing the interests of all its stakeholders.

The Company believes in conducting its business responsibly, fairly and in a most transparent manner. It continually seeks ways to bring about an overall positive impact on the society and environment where it operates and as a part of its social objectives. The overview of projects proposed to be undertaken are:

To direct Company's CSR Programs, inter alia, towards achieving one or more of the following - enhancing environmental and natural capital; supporting rural development; promoting education; providing preventive healthcare, providing sanitation and drinking water; creating livelihoods for people, especially those from disadvantaged sections of society, in rural and urban India; preserving and promoting sports;

To develop the required capability and self-reliance of beneficiaries at the grass roots, especially of women, in the belief that these are prerequisites for social and economic development;

To engage in affirmative action interventions such as skill building and vocational training, to enhance employability and generate livelihoods for persons from disadvantaged sections of society;

To pursue CSR Programs primarily in areas that fall within the economic vicinity of the Company's operations to enable close supervision and ensure maximum development impact;

To provide equal opportunities to beneficiaries of the Company's CSR Programs as vendors or employees on merit;

To promote sustainability in partnership with industry associations, in order to have a multiplier impact.

B. COMPOSITION OF THE CSR COMMITTEE:

There was a Casual Vacancy in the CSR Committee and also restriction on change of Composition of the Board by the Supreme Court dated 6th October 2015, hence the CSR Committee is not reconstituted properly during 2016-17. During the current financial year 2017-18, the Committee has been reconstituted with 2 directors namely Ms Purnima Mantena (Member). Dr. Indira Smriti Raju Puspapati (Member) who are the promoter directors. Mr. I.Y.R. Krishna Rao, Independent Director was also nominated as 3rd Member and Chairman of the Committee with effect from 23rd May, 2017. Further in view of the disqualification of the of the two members as Directors of the Company, the Committee shall be reconstituted in due course of time.

C. AVERAGE NET PROFIT OF THE COMPANY FOR LAST THREE FINANCIAL YEARS:

Average net profit: Rs. 391,44,90,200/-

D. PRESCRIBED CSR EXPENDITURE (TWO PERCENT OF THE AMOUNT AS IN ITEM-C):

The Company is required to spend Rs. 7,82,89,804/- towards CSR.

E. DETAILS OF CSR SPENT FOR THE FINANCIAL YEAR:

a. Total amount spent for the financial year: Rs. 5,25,50,000/-

b. Amount unspent, if any : Rs. 2,57,39,804/-

[610500] Notes - Events after reporting period

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
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 INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No
Disclosure of number and weighted average exercise prices of share options [TextBlock]		
Number of share options outstanding in share based payment arrangement [Abstract]		
Total changes of number of share options outstanding in share based payment arrangement	0	0
Weighted average exercise price of share options outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of share options outstanding in share-based payment arrangement	0	0
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]		
Number of other equity instruments outstanding in share based payment arrangement [Abstract]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Total changes of number of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of other equity instruments outstanding in share-based payment arrangement	0	0
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [TextBlock]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [Abstract]		
Total expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets	0	0

[613000] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 6,418.48	[INR/shares] 6,178.99
Total basic earnings (loss) per share	[INR/shares] 6,418.48	[INR/shares] 6,178.99
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 6,418.48	[INR/shares] 6,178.99
Total diluted earnings (loss) per share	[INR/shares] 6,418.48	[INR/shares] 6,178.99
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0
Adjusted weighted average shares	[shares] 0	[shares] 0

[610900] Notes - First time adoption

Unless otherwise specified, all monetary values are in INR

	01/04/2016 to 31/03/2017	01/04/2015 to 31/03/2016
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	Yes	Yes
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	0	0
Equity as per Ind AS	0	0
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	0
Comprehensive income as per Ind AS	0	0
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	0	0
Profit (loss) for the period as per Ind AS	0	0