	Three months ended		Year ended	
	March 31	March 31	March 31	March 31
	2018	2017	2018	2017
Gain on sale of Businesses*	-	-	34	-
Gain on conversion of a Joint Venture into a subsidiary	-	-	-	50
Reorganisation and Restructuring cost**	(12)	(9)	(65)	(11)
Gain / (Loss) on assets held for sale ***	10	(7)	10	(7)
Impairment of intangible / other assets	-	(27).	-	(27)
Income / (Expenditure) (net)	_(2U	(43)	(21)	5