

## Notes to standalone financial statements for the year ended March 31, 2018

### 39. Category-wise classification of financial instruments

INR Crores

Particulars	Notes	Non-current		Current	
		March 31, 2018	March 31, 2017	March 31, 2018	March 31, 2017
<b>(A) Accounting, classification and fair values</b>					
<b>Financial assets measured at fair value through profit or loss (FVTPL)</b>					
Investments in unquoted equity shares	5	7	7	-	-
Investments in unquoted optionally convertible bonds	5	76	83	-	-
		<b>83</b>	<b>90</b>	-	-
<b>Financial assets measured at fair value through other comprehensive income (FVTOCI)</b>					
Investments in quoted equity shares	5	5	3	-	-
		<b>5</b>	<b>3</b>	-	-
<b>(A) Accounting, classification and fair values: Financial assets measured at amortised cost</b>					
Security Deposits	6	74	79	-	-
Loans and Advances to related parties	6	831	859	98	127
Loans to employees	6	-	3	7	1
Interest Receivable	7	-	-	24	5
Receivables from related parties	7	-	-	68	47
Export Benefits receivables	7	35	60	82	75
Trade receivable	10	-	-	2,017	1,957
Cash and cash equivalents	11	-	-	93	59
Other Bank balance	11A	-	-	33	12
		<b>940</b>	<b>1,001</b>	<b>2,422</b>	<b>2,283</b>
<b>Financial liabilities measured at fair value through profit or loss (FVTPL)</b>					
Derivative contracts	15	135	142	36	-
		<b>135</b>	<b>142</b>	<b>36</b>	-
<b>Financial liabilities measured at amortised cost</b>					
Unsecured Redeemable Non convertible Debentures (NCDs)	14 and 15	682	756	127	52
Loans repayable on demand					
- Secured	14	-	-	65	3
- Unsecured	14	-	-	248	13
Trade Deposits	15	-	-	51	51
Creditors for capital goods	15	-	-	154	38
Interest accrued on borrowings	15	-	-	1	-
Unpaid dividend	15	-	-	7	6
Others	15	4	4	1	1
Trade payables (non-current)	17	-	9	-	-
Trade payables (current)	18	-	-	2,353	2,188
		<b>686</b>	<b>769</b>	<b>3,007</b>	<b>2,352</b>