

SHREE AMBIKA NATURALS PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2018 to 31/03/2019

[700300] Disclosure of general information about company

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Name of company	SHREE AMBIKA NATURALS PRIVATE LIMITED	
Corporate identity number	U24200MH1988PTC049982	
Permanent account number of entity	AAFCS3619H	
Address of registered office of company	102 ANDHERI IND ESTATEVEERA DESAI RD ANDHERI (W) MUMBAI Mumbai City , MAHARASHTRA , INDIA - 400053	
Type of industry	Commercial and Industrial	
Registration date	09/12/1988	
Whether company is listed company	No	
Name of parent entity	V I P U L O R G A N I C S LIMITED	
Name of ultimate parent of group	V I P U L O R G A N I C S LIMITED	
Date of board meeting when final accounts were approved	30/05/2019	
Period covered by financial statements	12 Months	
Date of start of reporting period	01/04/2018	01/04/2017
Date of end of reporting period	31/03/2019	31/03/2018
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Thousands	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	102, ANDHERI IND ESTATE, VEERA DESAI RD, ANDHERI (W) MUMBAI-400053, MAHARASHTRA , INDIA.	
Name of city of place of maintenance of computer servers (storing accounting data)	Mumbai	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Maharashtra	
Pin code of place of maintenance of computer servers (storing accounting data)	400053	
Name of district of place of maintenance of computer servers (storing accounting data)	Mumbai	
ISO country code of place of maintenance of computer servers (storing accounting data)	IN	
Name of country of place of maintenance of computer servers (storing accounting data)	India	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	022-66139999	

Disclosure of principal product or services [Table]

..(1)

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

Types of principal product or services [Axis]	1
	01/04/2018 to 31/03/2019
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	3824
Description of product or service category	PRPD BNDRS FR F O U N D R Y MOULDS/CORES,CHMCL P R D C T S & PRPNS,RESDUAL PRDCTS OF CHMCL OR ALLIED INDUSTRIES N.E.S.
Turnover of product or service category	6,539
Highest turnover contributing product or service (ITC 8 digit) code	38249090
Description of product or service	Manufacture of Herbal & Phytochemicals
Turnover of highest contributing product or service	6,539

[700600] Disclosures - Directors report**Particulars of holding, subsidiary and associate companies [Table]**

..(1)

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

Particulars of companies [Axis]	1
	01/04/2018 to 31/03/2019
Particulars of holding, subsidiary and associate companies [Abstract]	
Particulars of holding, subsidiary and associate companies [LineItems]	
Name of company	VIPUL ORGANICS LIMITED
Address of company	102,AndheriInd. Estate, Off. Veera Desai Road, Andheri (West), Mumbai-400 053
Country of incorporation of company	INDIA
CIN of company	L24110MH1972PLC015857
Type of company	Holding Company
Percentage of shares held	56.04%
Applicable section	2 (46)

Details of material contracts/arrangements/transactions at arm's length basis [Table]

..(1)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	1	2	3
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]			
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]			
Name of related party	Vipul Organics Limited	Ganesh Tiles and Marble Industries, Partnership firm	Jayshree Chemicals, Partnership firm
Nature of related party relationship	Holding company	Firm in which director, manager or his relative is a partner	Firm in which director, manager or his relative is a partner
Description of nature of material contracts/arrangements/transactions with related party	Sale and Purchase of Goods & Services	Sale and Purchase of Goods & Services	Sale and Purchase of Goods & Services
Duration of material contracts/arrangements/transactions with related party	For period of 5 years	For period of 5 years	For period of 5 years
Dates of approval of material contracts/arrangements/transactions with related party by board	27/05/2017	02/04/2015	02/04/2015

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

..(1)

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2018 to 31/03/2019
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	Herbal & Phytochemicals
Description of main product/service	Herbal & Phytochemicals
NIC code of product/service	2100
Percentage to total turnover of company	100.00%

Details of directors signing board report [Table]

..(1)

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

Directors signing board report [Axis]	1	2
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
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	Vipul	Ramesh
Middle name of director	Pravinchandra	Laxmandas
Last name of director	Shah	Rathod
Designation of director	Director	Whole Time Director
Director identification number of director	00181636	00332704
Date of signing board report	30/05/2019	30/05/2019

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

	01/04/2018 to 31/03/2019
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	RESERVES: The Company does not transfer any amount to the reserves.
Disclosures relating to amount recommended to be paid as dividend	DIVIDEND: To conserve the resources for future requirement of the Company, your directors do not recommend any dividend for the year.
Details regarding energy conservation	Textual information (3) [See below]
Details regarding technology absorption	TECHNOLOGY ABSORPTIONThe Company uses indigenous Technology for its operations accordingly the information related to Technology absorption, adaptation and innovation is reported to be NIL.
Details regarding foreign exchange earnings and outgo	Textual information (4) [See below]
Disclosures in director's responsibility statement	Textual information (5) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (6) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (7) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (8) [See below]
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	Yes
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	-
Date of board of directors' meeting in which board's report referred to under section 134 was approved	30/05/2019
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (9) [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]	
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	-
Reappointment of independent directors as per section 149(10) [TextBlock]	-
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	-
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (10) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (11) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (12) [See below]

Disclosure of change in nature of business [TextBlock]	CHANGE IN THE NATURE OF BUSINESS: T h e r e was no change in the nature of business during the financial year under review.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (13) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES: T h e Company had no associate, subsidiary or Joint Venture company during the year under review.
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (14) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	-
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 (15) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (16) [See below]
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	-
Details of remuneration of director or managerial personnel [Abstract]	
Statement showing details of employees of company under rule 5(2) and (3) of companies appointment and remuneration of managerial personnels rules 2014 [TextBlock]	Textual information (17) [See below]
Number of meetings of board	[pure] 4
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTORS' REPORT

To,

The Members,

Shree Ambika Naturals Private Limited

Your Directors hereby presents Audited Financial Statements for the financial year ended 31st March, 2019 of your Company.

ADOPTION OF INDAS:

The Company has adopted the Indian Accounting Standard ('Ind AS') w.e.f. 1st April, 2017 with a transition date of 1st April 2016. These financial statements have been prepared in accordance with the recognition and measurement principles stated therein and as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.

SHARE CAPITAL OF THE COMPANY:

During the year under review, there was no change in share capital of the Company.

As on 31st March, 2019, the Authorized Share Capital of the Company was Rs. 1,30,00,000 (Rupees One Crore Thirty Lakhs only) divided into 5000 Equity Shares of Rs. 100/- each and 1,25,000 Non-Cumulative Optionally Convertible Preference Shares of Rs. 100/- each; and the issued, subscribed and paid-up Equity Share Capital stood at Rs. 4,55,000/- and Preference Share Capital stood at Rs. 1,00,00,000/-.

MEETINGS OF THE BOARD:

The Board meets at regular intervals to discuss and decide on Company / business policy and strategy apart from other Board business.

The notice of Board Meeting is given well in advance to all the Directors of the Company. Usually, meetings of the Board are held in Mumbai, Maharashtra. The agenda of the Board Meetings is circulated 7 days prior to the date of the meeting to enable the Directors to take an informed decision.

The Board met four times during the year under review on 30th May, 2018, 14th August, 2018, 14th November, 2019, 8th February, 2019.

The intervening gap between the two consecutive meetings was within the period prescribed under the provisions of Section 173 of the Companies Act, 2013 read with Companies (Meetings of Board and its Powers) Rules, 2014.

HOLDING COMPANY:

Vipul Organics Limited is holding Company of the Company holding 2,550 Equity Shares of Rs. 100/- each, which constitutes 56% of paid-up equity share capital of the Company and 1,00,000 1.5% Non- Cumulative Optionally Convertible Preference Shares of Rs 100/- each, which constitutes 100% of paid up preference share capital of the Company.

STATUTORY AUDITORS:

Pursuant to the provisions of Section 139(1) of the Companies Act, 2013 and the Rules framed thereunder, M/s J. A. Rajani & Co., Chartered Accountants, Mumbai (having FRN: 108331W) were appointed as Statutory Auditors of the Company at the Annual General Meeting held on 30th September, 2014 for a term of five consecutive years and hold office upto ensuing Annual General Meeting of the Company.

The Board of Directors has recommended the reappointment of M/s. J. A. Rajani & Co., Chartered Accountants, Mumbai as Statutory Auditors of the Company for a further term of five consecutive years and to hold office upto Annual General Meeting of the Company to be held for the year ended 31st March, 2024.

M/s. J. A. Rajani & Co., Chartered Accountants has furnished written confirmation to the effect that they are not disqualified from acting as the Statutory Auditors of the Company in terms of the provisions of Section 139 and 141 of the Companies Act, 2013 and Rules framed thereunder, and their appointment, if made, would be within limits prescribed under the Act.

EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS IN THEIR REPORTS:

There is no observation, qualification or adverse remark in Auditors' Report on the Financial Statements.

COMPLIANCE WITH SECRETARIAL STANDARDS:

The Company has devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards issued by the Institute

of Company Secretaries of India and your directors confirm compliance of the same during the year under review.

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

The Company has zero tolerance for sexual harassment at workplace. Since the company has less than 10 employees, constitution of Internal Complaints Committee is not required.

APPRECIATION:

Your Directors placed on record their deep appreciation and sincere gratitude to the shareholders of the Company and the employees of the Company for their valuable assistance and support.

Textual information (2)

Description of state of companies affair

REVIEW OF OPERATIONS: During the year under review, the Company earned total revenue of Rs. 65,39,450/- as compared to Rs. 81,63,025/- in the previous year. The net profit before tax was Rs. 47,941/- as compared to net loss of Rs. 18,510/- in the previous year. The net profit after tax was of Rs. 74,067/- as compared to net loss of Rs. 2,37,490/- in the previous year.

Textual information (3)

Details regarding energy conservation

PARTICULARS OF CONSERVATION OF ENERGY: Details regarding conservation of energy pursuant to the provisions of Section 134(3)(m) of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014, are reported to be nil. The Company has not carried out any specific research and development activities.

Textual information (4)

Details regarding foreign exchange earnings and outgo

B) FOREIGN EXCHANGE EARNINGS AND OUTGO Earnings in Foreign Exchange : Nil Outgo of Foreign Exchange : Nil

Textual information (5)

Disclosures in director's responsibility statement

DIRECTORS' RESPONSIBILITY STATEMENT: Your Directors, to the best of their knowledge and belief and according to the information and explanations obtained by them and as required under Section 134(3)(c) of the Companies Act, 2013 state that: a. in the preparation of the annual accounts, the applicable Accounting Standards have been followed along with proper explanation relating to material departures, if any; b. 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 of the company for that period; c. 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; d. the directors have prepared the annual accounts on a going concern basis; and e. the directors have devised proper systems to ensure compliance with the provisions of all the applicable laws and that such systems were adequate and operating effectively.

Textual information (6)

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

MATERIAL CHANGES AND COMMITMENT, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENT RELATES AND THE DATE OF THE REPORT: No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year 2018-19 to which this financial statements relate and the date of this report.

Textual information (7)

Particulars of loans guarantee investment under section 186 [Text Block]

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186:

During the year under review, the Company has not made any loans/investments or given guarantees or provided security falling under the provisions of Section 186 of the Companies Act, 2013.

Textual information (8)

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

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES REFERRED TO IN SECTION 188(1) OF THE COMPANIES ACT, 2013:

The Company has entered into transaction with related parties during the year referred to in Section 188(1) of the Companies Act, 2013. Accordingly, the disclosure of Related Party Transactions as required under Section 134(3) of the Companies Act, 2013 in Form AOC-2 is annexed herewith as Annexure II.

Annexure II

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies

(Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms-length transactions under third proviso thereto.

1. Details of contracts or arrangements or transactions not at arm's length basis: NA

2. Details of material contracts or arrangement or transactions at arm's length basis:

a Name(s) of the related party and nature of relationship:	Vipul Organics Limited, Holding Company	Ganesh Tiles and Marble Industries, Partnership firm Director is partner in firm	Jayshree Chemicals, Partnership firm, Director and relative of Director are partners in firm
b Nature of contracts/arrangements/transactions:	Sale and Purchase of Goods & Services	Sale and Purchase of Goods & Services	Sale and Purchase of Goods & Services
c Duration of the contracts / arrangements / transactions	For period of 5 years	For period of 5 years	For period of 5 years
d Salient terms of the contracts or arrangements or transactions including the value, if any	Rs. 3 Crores per annum	Rs. 1 Crore per annum	Rs. 1 Crore per annum
e Date(s) of approval by the Board, if any	29th May, 2017	2nd April, 2015	2nd April, 2015
g Amount paid as advances, if any	Not Applicable	Not Applicable	Not Applicable

Textual information (9)

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

EXTRACT OF ANNUAL RETURN:

An extract of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and Administration) Rules, 2014 in Form MGT-9 is appended to this Report and marked as Annexure I.

Annexures to Directors' Report

Annexure I

EXTRACT OF ANNUAL RETURN

Form No. MGT-9

Extract of Annual Return

(As on the financial year ended on 31st March, 2019)

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

I. REGISTRATION AND OTHER DETAILS:

1. CIN	U24200MH1988PTC049982
2. Registration Date	9th December, 1988
3. Name of the Company	Shree Ambika Naturals Private Limited
4. Category/Sub-Category of the Company	Limited by shares / Indian Non-Government Private Company
5. Address of the Registered office and contact details	102, Andheri Industrial Estate, Off. Veera Desai Road, Andheri (West), Mumbai-400 053 Phone: (022) 66139999 Fax: (022) 66139977 Email: admin@vipuldyes.com

6. Whether listed Company (Yes/No):- No

7. Name, Address and Contact details of Registrar and Transfer Agent, if any Not applicable

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

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

Sr. No.	Name and Description of Main Product/Services	NIC Code of the Product	% to total turnover of the company
1.	Napthol ASG	2907	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES:

Sr. No.	Name and Address of the Company	CIN	Holding/ Subsidiary/ Associates of the Company	% of shares held	Applicable section
1	Vipul Organics Limited 102, Andheri Industrial Estate, Off. Veera Desai Road, Andheri (West), Mumbai-400 053	L24110MH1972PLC015857	Holding	56.04% of Equity shares & 100% of 1.5% Non-Cumulative Optionally Convertible Preference Shares	2(46)

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 (01.04.2018)			No. of Shares held at the end of the year (31.03.2019)			% Change during the year
	Demat	Physical	% of Total Shares	Demat	Physical	% of Total Shares	

A. Promoters

1.Indian

a.Individual/ HUF	-	2000	2000	43.95	-	2000	2000	43.95	-
b. Central Govt.	-	-	-	-	-	-	-	-	-
c. State Govt.	-	-	-	-	-	-	-	-	-
d. Bodies Corp.	-	2550	2550	56.04	-	2550	2550	56.04	-
e. Bank/ FI	-	-	-	-	-	-	-	-	-
f. Any Other(Specify)	-	-	-	-	-	-	-	-	-
Sub-total(A) (1):-	-	4,550	4,550	100	-	4,550	4,550	100	-

2. Foreign

a. NRI- Individual	-	-	-	-	-	-	-	-	-
b. Other Individuals	-	-	-	-	-	-	-	-	-
c. Body Corporate	-	-	-	-	-	-	-	-	-
d. Bank/ FI	-	-	-	-	-	-	-	-	-
e. Any Others	-	-	-	-	-	-	-	-	-
Sub-total(A) (2):-	-	-	-	-	-	-	-	-	-

Total Shareholding of Promoters (A)=(A1+A2)	-	4,550	4,550	100	-	4,550	4,550	100	-
---	---	-------	-------	-----	---	-------	-------	-----	---

B. Public Shareholding

1. Institution	-	-	-	-	-	-	-	-	-
a. Mutual Funds	-	-	-	-	-	-	-	-	-
b. Bank/FI	-	-	-	-	-	-	-	-	-
c.Cent. Govt.	-	-	-	-	-	-	-	-	-
d. State Govt.	-	-	-	-	-	-	-	-	-

e. Venture Capital	-	-	-	-	-	-	-	-	-
f. Insurance Co.	-	-	-	-	-	-	-	-	-
g. FIIs	-	-	-	-	-	-	-	-	-
h. Foreign Venture Capital Fund	-	-	-	-	-	-	-	-	-
i. Others	-	-	-	-	-	-	-	-	-
Sub- Total –B(1)	-	-	-	-	-	-	-	-	-
2. Non-Institutions	-	-	-	-	-	-	-	-	-
a. Body Corp.	-	-	-	-	-	-	-	-	-
b. Individual	-	-	-	-	-	-	-	-	-
i. Individual shareholders holding nominal share capital upto Rs 1 lakh	-	-	-	-	-	-	-	-	-
ii. Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	-	-	-	-	-	-	-	-
c. Others	-	-	-	-	-	-	-	-	-
Sub-total B (2)	-	-	-	-	-	-	-	-	-
Total Public Shareholding (B)= (B1+B2)	-	-	-	-	-	-	-	-	-
C. Shares held by Custodians for GDR's and ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	4,550	4,550	100	-	4,550	4,550	100	-

ii. Shareholding of Promoters and Promoters group:

Sr. No	Shareholder's Name	Shareholding at the beginning of the year (01.04.2018)			Shareholding at the end of the year (31.03.2019)			% Change in shareholding during the year
		No. of Shares	% of total shares of the company	% of shares Pledged/encumbered to total shares	No. of Shares	% of total shares of the company	% of shares Pledged/encumbered to total shares	
1	Mr.Ramesh L. Rathod	1,200	26.37%	-	1,200	26.37%	-	-
2	Mr. Vipul P. Shah	400	8.79%	-	400	8.79%	-	-
3	Mr. Pravinchandra B. Shah	400	8.79%	-	400	8.79%	-	-
4	M/s.Vipul Organics Limited	2,550	56.04%	-	2,550	56.04%	-	-
	Total	4,550	100%	-	4,550	100%	-	-

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

Sr. No	Promoters' Name	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of Shares	% of total shares of the company	No. of Shares	% of total shares of the company
1	Mr. Ramesh L. Rathod				
A	At the beginning of year (01.04.2018)	1200	26.37	-	-
B	Changes during the year	No change during the year			
C	At the end of year (31.03.2019)	-	-	1200	26.37

2. Mr. Vipul P. Shah

A	At the beginning of year(01.04.2018)	400	8.79	-	-
B	Changes during the year	No change during the year			
C	At the end of year(31.03.2019)	-	-	400	8.79

3 Mr.Pravinchandra B. Shah

A	At the beginning of year(01.04.2018)	400	8.79	-	-
B	Changes during the year	No change during the year			
C	At the end of year(31.03.2019)	-	-	400	8.79

4 M/s. Vipul Organics Limited

A	At the beginning of year(01.04.2018)	2550	56.04	-	-
B	Changes during the year	No change during the year			
C	At the end of year(31.03.2019)	-	-	2550	56.04

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

v. Shareholding of Directors and Key Managerial Personnel:

Sr.	For Each of the	Shareholding at the beginning of	Shareholding at the end of the
-----	-----------------	----------------------------------	--------------------------------

No	Directors and KMP	the year (01.04.2018)		year (31.03.2019)	
	Name of the Director/KMP	No. of share	% of total shares of the company	No. of shares	% of total shares of the company
1.	Mr. Ramesh L. Rathod, Director				
A	At the beginning of the year	1200	26.37	-	-
B	Changes during the year	No change during the year			
C	At the end of year	-	-	1200	26.37
2.	Mr. Vipul P. Shah, Director				
A	At the beginning of the year	400	8.79	-	-
B	Changes during the year	No change during the year			
C	At the end of year	-	-	400	8.79

V. INDEBTEDNESS:-

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

(Rs. in thousand)

Particulars	Secured Loans excluding Deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year 01.04.2017				
1) Principal Amount	-	-	-	-
2) Interest due but not paid	-			
3) Interest accrued but not due	-			

Total of (1+2+3)	-	-	-	-
Change in Indebtedness during the financial year	-	-	-	-
+ Addition	-	-	-	-
-Reduction	-	-	-	-
Net change	-	-	-	-
Indebtedness at the end of the financial year 31.03.2018	-	-	-	-
1) Principal Amount	-	-	-	-
2) Interest due but not paid	-	-	-	-
3) Interest accrued but not due	-	-	-	-
Total of (1+2+3)	-	-	-	-

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:-

A. Remuneration to Managing Director, Whole-Time Directors and/or Manager:

Sr. No	Particulars of Remuneration	Name of MD/WTM/Manager	Total Amount (in Rs.)
	Mr. Ramesh Rathod		
	Director		
1.	Gross Salary		
	(a) Salary as per provisions contained in section 17(1) of the Income Tax Act	1,50,000	1,50,000
	(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	-	-
3. Sweat Equity	-	-
Commission		
4. - As % of Profit	-	-
- Others, specify		
Others, please specify		
5.	-	-
Total (A)		1,50,000
Ceiling as per the Act	Rs. 60,00,000/- or 5 % of Net Profit whichever is higher	

B. Remuneration of other directors: NIL

C. Remuneration to Key Managerial Personnel Other Than MD/ Manager/ WTD: NIL

VII. PENALTIES/ PUNISHMENT/ COMPOUNDING OF OFFENCES:-None

Textual information (10)

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

STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY:

The Company has not formulated any formal Risk Management Policy as the Board felt that the elements of risk threatening the Company's existence are very minimal.

Textual information (11)

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

DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES:

The provisions relating to Corporate Social Responsibility under Section 135 of the Companies Act, 2013 and rules made thereunder are not applicable to the Company.

Textual information (12)

Disclosure of financial summary or highlights [Text Block]

FINANCIAL HIGHLIGHTS:

(Amount in Thousands)

Particulars	Year ended 31st March, 2019	Year ended 31st March, 2018
Total Revenue	6539.45	8163.03
Total Expenditure	6491.51	8181.53
Profit/(Loss) Before Tax	47.94	(18.50)
Less: Current Tax	-	-
Less: Deferred Tax	(26.13)	(218.98)
Profit/(Loss) After Tax for the year	74.07	(237.48)
Other comprehensive income/(loss) net of tax	-	-
Total comprehensive income	74.07	(237.48)

Textual information (13)

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

DIRECTORS:

In accordance with the provisions of Section 152 of the Companies Act, 2013 read with Companies (Management & Administration) Rules, 2014 and Articles of Association of the Company, Mr. Vipul P. Shah, (DIN: 00181636), Director of the Company, retires by rotation at the ensuing Annual General Meeting and being eligible, has offered himself for re-appointment. Your Board recommends the appointment of Mr. Vipul P. Shah as Director of the Company.

The Board of Directors of the Company is duly constituted. There was no appointment of Additional Director, Alternate Director or through casual vacancy and no director resigned during the financial year under review.

KEY MANAGERIAL PERSONNEL

The provisions of Section 203 of the Companies Act, 2013 are not applicable to the Company, hence not required to appoint any KMP.

Textual information (14)

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

DEPOSITS:

Your Company has not accepted any deposits during the year under review within the meaning of Section 73 and 76 of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014.

Textual information (15)

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]

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

There was no significant or material order passed by any regulator or court or tribunal against the Company, which impacts the going concern status of the Company or will have bearing on Company's operations in future.

Textual information (16)

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

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, size and complexity of its operations. Internal control systems comprising of policies and procedures are designed to ensure reliability of financial reporting, compliance with policies, procedures, applicable laws and regulations and that all assets and resources are acquired economically, used efficiently and adequately protected.

Textual information (17)

Statement showing details of employees of company under rule 5(2) and (3) of companies appointment and remuneration of managerial personnels rules 2014 [Text Block]

PARTICULARS OF EMPLOYEE AS PER RULE 5 OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014:

(i) Details of top ten employees drawing remuneration pursuant to the provisions of Rule 5(2) of Chapter XIII, the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:

Sr. No.	Employee Name	Designation	Educational Qualification	Age (Years)	Experience (In years)	Date of Employment	Gross Remuneration per annum (In Rs.)	Previous Employment
1.	Mr. Ramesh Rathod	Whole-Time Director	M.Sc.	77	42	09.12.1988	1,50,000	Vipul Dyechem Limited
2.	Paras Nath Singh	Factory Manager	B. Sc. Chemical	58	30	16.10.2018	2,74,195	Surya Industries
3.	Akshay Gawali	Lab chemist	B. Sc. Chemistry	24	2	01.12.2017	78,210	-

Notes:

- All employees are on permanent basis, except Whole Time Director, whose appointment in contractual basis.
- Remuneration includes salary, various allowances, contribution to Provident Fund and taxable value of perks.
- None of the employees of the Company was drawing remuneration of Rs. 8,50,000/- p.m. or Rs. 1,02,00,000/- p.a. or more during the year.
- None of the employees was getting remuneration in excess of remuneration drawn by Whole Time Directors and holding 2% or more equity shares of the Company.

[700500] Disclosures - Signatories of financial statements**Details of directors signing financial statements [Table]****..(1)**

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

Directors signing financial statements [Axis]	1	2
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
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	Vipul	Ramesh
Middle name of director	Pravinchandra	Laxmandas
Last name of director	Shah	Rathod
Designation of director	Director	Whole Time Director
Director identification number of director	00181636	00332704
Date of signing of financial statements by director	30/05/2019	30/05/2019

[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 Thousands of INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
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	true	
Disclosure relating to quantitative details of fixed assets	(a) The Company has maintained 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 (18) [See below]	
Disclosure relating to title deeds of immovable properties	Textual information (19) [See below]	
Disclosure in auditors report relating to inventories	Textual information (20) [See below]	
Disclosure in auditors report relating to loans		Textual information (21) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (22) [See below]	
Disclosure in auditors report relating to deposits accepted	in our opinion, the Company has not accepted any deposits from the public within the provisions of Sections 73 to 76 of the Act and rules framed thereunder.	
Disclosure in auditors report relating to maintenance of cost records	Textual information (23) [See below]	
Disclosure in auditors report relating to statutory dues [TextBlock]	true	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (24) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (25) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (26) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (27) [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 (28) [See below]	
Disclosure in auditors report relating to managerial remuneration	Textual information (29) [See below]	
Disclosure in auditors report relating to Nidhi Company		In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.
Disclosure in auditors report relating to transactions with related parties	Textual information (30) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (31) [See below]	
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (32) [See below]

Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934.	
---	--	--

Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	1
	01/04/2018 to 31/03/2019
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	J. A. Rajani & Co.
Name of auditor signing report	PRITESH J RAJANI
Firms registration number of audit firm	108331W
Membership number of auditor	116740
Address of auditors	1/8 Ground Floor, Bhagwan Raja Nagar, Patel Estate Road, Jogeshwari (West), Mumbai - 400102
Permanent account number of auditor or auditor's firm	AGJPR5131Q
SRN of form ADT-1	H63675888
Date of signing audit report by auditors	30/05/2019
Date of signing of balance sheet by auditors	30/05/2019

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

	01/04/2018 to 31/03/2019
Disclosure in auditor's report explanatory [TextBlock]	Textual information (33) [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 (18)**Disclosure relating to physical verification and material discrepancies of fixed assets**

(b) The Company has a regular programme of physical verification of its fixed assets by which fixed assets are verified in a phased manner. In accordance with this programme, certain fixed assets were verified during the year and no material discrepancies were noticed on such verification. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets.

Textual information (19)**Disclosure relating to title deeds of immovable properties**

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

Textual information (20)**Disclosure in auditors report relating to inventories**

The inventories has been physically verified by the management at reasonable intervals during the year. In our opinion, the frequency of such physical verification is reasonable and no material discrepancies were noticed on physical verification carried out during the year.

Textual information (21)

Disclosure in auditors report relating to loans

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. Accordingly, the provisions of clause 3 (iii) (a) to (c.) of the Order are not applicable to the Company and hence not commented upon.

Textual information (22)

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

In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.

Textual information (23)

Disclosure in auditors report relating to maintenance of cost records

We have broadly reviewed the books of accounts maintained by the Company pursuant to the rules made by the Central Government for the maintenance of cost records under section 148 of the Act, and are of the opinion that, prima facie, the prescribed accounts and records have been 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 (24)

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

(a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Income-Tax, Custom Duty, Excise Duty and any other statutory dues with the appropriate authorities except for delays in depositing Professional tax, Goods & Service Tax and Tax deducted at source. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at 31st March, 2019 for a period of more than six months from the date on when they become payable except professional tax amounting to Rs. 29.26('000)

Textual information (25)

Disclosure relating to disputed statutory dues [Text Block]

b) According to the information and explanation given to us, there are no dues of income tax, Value added tax, service tax, custom duty, excise duty and any other statutory dues outstanding on account of any dispute.

Textual information (26)

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

Based on the records examined by us and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings to any financial institution or bank as at the Balance Sheet date. Further, the Company did not have loans or borrowings from the government and has not issued any debentures as at the Balance Sheet date.

Textual information (27)

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

The company has not raised moneys by way of initial public offer or further public offer including debt instruments. based on the records examined by us and according to the information and explanations given to us, the moneys raised by way of term loans were applied for the purpose for which they were obtained.

Textual information (28)

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

According to the information and explanations given by the management and based upon the audit procedures performed and, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.

Textual information (29)

Disclosure in auditors report relating to managerial remuneration

Based upon the audit procedures performed and the information and explanations given by the management, managerial remuneration has been paid in accordance with the requisite approvals mandated by the provisions of section 197 read with schedule V of the Companies Act, 2013.

Textual information (30)

Disclosure in auditors report relating to transactions with related parties

In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Ind AS Financial Statements as required by the applicable accounting standards.

Textual information (31)

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

Based upon the audit procedures performed and the information and explanations given by the management, the company has not made preferential allotment of shares during the year under review. Funds so raised in previous year were applied for the purpose for which it was issued, surplus funds have been temporarily held in fixed deposit with bank.

Textual information (32)

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

According to the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.

Textual information (33)

Disclosure in auditor's report explanatory [Text Block]

Independent Auditor's Report

To the Members of Shree Ambika Naturals Private Ltd
Report on the Audit of the Financial Statements

We have audited the accompanying Financial Statements of Shree Ambika Naturals Private Ltd ("the Company"), which comprise the Balance Sheet as at 31st March, 2019 and 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 significant accounting policies and other explanatory information. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including Indian Accounting Standards ('Ind AS') specified under section 133 of the Act, of the state of affairs (financial position) of the Company as at 31 March 2019, and its profit (financial performance including other comprehensive income), its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no other key audit matters to be communicated in our report.

Information other than the Financial Statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance/conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance (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 specified 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company

has adequate internal financial controls with reference to the Financial Statements in place and the operating effectiveness of such controls. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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

Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be

communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

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

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 and Statement of Profit and Loss (including other Comprehensive Income), Cash Flow Statement and the Statement of Changes in Equity dealt with by this report are in agreement with the books of account;
- (d) in our opinion, the aforesaid financial statements comply the Indian Accounting Standards specified under Section 133 of the Act, read with relevant rules thereunder;
- (e) on the basis of the written representations received from the directors as on 31st March, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2019 from being appointed as a director in terms of Section 164 (2) of the Act; and
- (f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, we give report in "Annexure B".
- (g) As required by Section 197(16) of the Act, we report that during the year, the Company has paid remuneration to its directors in accordance with the provisions of and limits laid down under Section 197 of the Act.
- (h) 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 impact of pending litigation on its financial position in its financial statements. (refer note 24 on contingent liabilities).
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For J. A. Rajani & Co. Chartered Accountants
Firm Reg. No. 108331W

P. J. Rajani
Proprietor
Membership No. 116740
Place: Mumbai

Date: 30th May, 2019

"Annexure B" to the Independent Auditor's Report of even date on the Financial Statements of Shree Ambika Naturals Private Ltd.

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

We have audited the internal financial controls over financial reporting of Shree Ambika Naturals Private Ltd ("the Company") as of 31st March, 2019 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Board of Directors 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 company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting 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 financial statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls Over Financial Reporting

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

Inherent Limitations of Internal Financial Controls 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, 2019, 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 J. A. Rajani & Co.
Chartered Accountants
Firm Reg. No. 108331W

P. J. Rajani

Proprietor Membership No. 116740 Place: Mumbai Date: 30th May, 2019

[700700] Disclosures - Secretarial audit report

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

	01/04/2018 to 31/03/2019
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No
Whether secretarial audit report has been qualified or has any observation or other remarks	No

[110000] Balance sheet

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

	31/03/2019	31/03/2018	31/03/2017
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	2,102	2,058	
Other intangible assets	0	0	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	0	0	
Total non-current financial assets	0	0	
Other non-current assets	49	49	
Total non-current assets	2,151	2,107	
Current assets [Abstract]			
Inventories	3,439	1,588	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	4,793	4,784	
Cash and cash equivalents	353	230	
Loans, current	0	0	
Total current financial assets	5,146	5,014	
Other current assets	92	247	
Total current assets	8,677	6,849	
Total assets	10,828	8,956	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	10,455	10,455	10,455
Other equity	-2,759	-2,833	
Total equity attributable to owners of parent	7,696	7,622	
Non controlling interest	0	0	
Total equity	7,696	7,622	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Total non-current financial liabilities	0	0	
Provisions, non-current	0	0	
Deferred tax liabilities (net)	-1,082	-1,055	
Total non-current liabilities	-1,082	-1,055	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	
Trade payables, current	1,576	322	
Total current financial liabilities	1,576	322	
Other current liabilities	2,607	2,036	
Provisions, current	31	31	
Total current liabilities	4,214	2,389	
Total liabilities	3,132	1,334	
Total equity and liabilities	10,828	8,956	

[210000] Statement of profit and loss**Earnings per share [Table]****..(1)**

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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] 16.28	[INR/shares] -52.2	[INR/shares] 16.28	[INR/shares] -52.2
Total basic earnings (loss) per share	[INR/shares] 16.28	[INR/shares] -52.2	[INR/shares] 16.28	[INR/shares] -52.2
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 16.28	[INR/shares] -52.2	[INR/shares] 16.28	[INR/shares] -52.2
Total diluted earnings (loss) per share	[INR/shares] 16.28	[INR/shares] -52.2	[INR/shares] 16.28	[INR/shares] -52.2

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	6,539	8,163
Other income	0	0
Total income	6,539	8,163
Expenses [Abstract]		
Cost of materials consumed	4,919	4,955
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,135	0
Employee benefit expense	1,178	1,260
Finance costs	0	0
Depreciation, depletion and amortisation expense	257	269
Other expenses	1,272	1,697
Total expenses	6,491	8,181
Profit before exceptional items and tax	48	-18
Total profit before tax	48	-18
Tax expense [Abstract]		
Deferred tax	-26	219
Total tax expense	-26	219
Total profit (loss) for period from continuing operations	74	-237
Total profit (loss) for period	74	-237
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]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on revaluation	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	0	0
Total comprehensive income	74	-237
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	0	0
Total comprehensive income	74	-237
Earnings per share explanatory [TextBlock]	Textual information (34) [See below]	
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 16.28	[INR/shares] -52.2
Total basic earnings (loss) per share	[INR/shares] 16.28	[INR/shares] -52.2
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 16.28	[INR/shares] -52.2
Total diluted earnings (loss) per share	[INR/shares] 16.28	[INR/shares] -52.2

Textual information (34)

Earnings per share explanatory [Text Block]

23 Earnings per share:

31st March, 2018

31st March, 2018

The Numerators and denominators used to calculate Earnings per Share:

Nominal Value of Equity Share (Rs.)	Rs.	100/-	100/-
Net Profit available for equity shareholders(Rs.In lacs) = (A)	Rs.	74.07	(237.49)
Weighted Average number of shares outstanding during the year - (B)	Nos.	4,550	4,550
Basic and Diluted Earnings Per Share (Rs.) - (A) / (B)	Rs.	16.28	-52.20

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

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	74	-237		74
Total comprehensive income	74	-237		74
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	74	-237		74
Other equity at end of period	-2,759	-2,833	-2,596	-2,759

Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-237		74	-237
Total comprehensive income	-237		74	-237
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Deductions to reserves [Abstract]				
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	-237		74	-237
Other equity at end of period	-2,833	-2,596	-2,759	-2,833

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Securities premium reserve [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	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	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		0	0	
Deductions to reserves [Abstract]				
Other deductions to reserves		0	0	
Total deductions to reserves		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	-2,596	1,000	1,000	1,000

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Retained earnings [Member]			Other retained earning [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	74	-237		74
Total comprehensive income	74	-237		74
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other deductions to reserves	0	0		0
Total deductions to reserves	0			0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	74	-237		74
Other equity at end of period	-3,759	-3,833	-3,596	-3,759

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Other retained earning [Member]	
	01/04/2017 to 31/03/2018	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	-237	
Total comprehensive income	-237	
Other changes in equity [Abstract]		
Other additions to reserves	0	
Deductions to reserves [Abstract]		
Other deductions to reserves	0	
Total other changes in equity	0	
Total increase (decrease) in equity	-237	
Other equity at end of period	-3,833	-3,596

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

	01/04/2018 to 31/03/2019
Disclosure of notes on changes in equity [TextBlock]	Textual information (35) [See below]

Textual information (35)

Disclosure of notes on changes in equity [Text Block]

	31st March,2019 Rupees in thousand	31st March,2018 Rupees in thousand
11 Reserves and surplus:		
Capital Reserve	-	-
Securities Premium Account	1,000	1,000
General Reserve	-	-
Retained Earnings	(3,759)	(3,833)
Total	(2,759)	(2,833)
11.1 Securities Premium Account:		
Balance at beginning of year	1,000	1,000
Add /Less: Premiun on Issue Of Equity Shares	-	-
Balance at end of year	1,000	1,000
11.2 Retained Earnings		
Balance at beginning of year	(3,833)	(3,596)
Add: Profit after Tax for the year	74	(237)
Less: Appropriations:		
Proposed Dividend - Final	-	-
Corporate Dividend Tax thereon	-	-
Balance at end of year	(3,759)	(3,833)

a. Equity shares of INR 100 each issued, subscribed and fully paid

	As at 31st March,2019		As at 31st March,2018		(Rs. In `000s) (Except no of shares)
	Number of shares	Amount in Rupees	Number of shares	Amount in Rupees	
Balance at the beginning of the reporting period	4,550	455	4,550	455	
Changes in equity share capital during the year	-	-	-	-	
Balance at the end of the reporting period	4,550	455	4,550	455	

a. Non-Cumulative Optionally Convertible Preference Shares of INR 100 each issued, subscribed and fully paid

	As at 31st March, 2019		As at 31st March, 2018	
	Number of shares	Amount in Rupees	Number of shares	Amount in Rupees
Balance at the beginning of the reporting period	100,000	10,000	100,000	10,000
Changes during the year	-	-	-	-
Balance at the end of the reporting period	100,000	10,000	100,000	10,000

b. Other Equity

	Reserves and Surplus		Capital Reserve	General reserve	Retained Earnings	Total
	Securities premium reserve					
Balance at 01 April 2017	1,000	-	-	(3,596)	(2,596)	
Balance at 01 April 2017		1,000	-	(3,596)	(2,596)	
Profit for the year	-	-	-	(237.49)	(237)	
Restated balance at the beginning of the reporting period	-	-	-	-	-	
Premium on Issue of equity shares	-	-	-	-	-	
Other comprehensive income	-	-	-	-	-	
Dividends including dividend tax/Others	-	-	-	-	-	
Income Tax	-	-	-	-	-	
Balance at 31 March 2018		1,000	-	(3,833)	(2,833)	
Profit for the year	-	-	-	74	74	
Balance at 31 March 2019		1,000	-	(3,759)	(2,759)	

[320000] Cash flow statement, indirect

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
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	48	-18	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in inventories	-1,851	-1,520	
Adjustments for decrease (increase) in trade receivables, current	-9	-538	
Adjustments for decrease (increase) in other current assets	155	-156	
Adjustments for decrease (increase) in other non-current assets	0	-6	
Adjustments for increase (decrease) in trade payables, current	1,254	4	
Adjustments for increase (decrease) in other current liabilities	571	1,969	
Adjustments for depreciation and amortisation expense	257	268	
Total adjustments for reconcile profit (loss)	377	21	
Net cash flows from (used in) operations	425	3	
Income taxes paid (refund)	0	-10	
Net cash flows from (used in) operating activities	425	13	
Cash flows from used in investing activities [Abstract]			
Other inflows (outflows) of cash	-302	0	
Net cash flows from (used in) investing activities	-302	0	
Cash flows from used in financing activities [Abstract]			
Net cash flows from (used in) financing activities	0	0	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	123	13	
Net increase (decrease) in cash and cash equivalents	123	13	
Cash and cash equivalents cash flow statement at end of period	353	230	217

[610100] Notes - List of accounting policies

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of significant accounting policies [TextBlock]	Textual information (36) [See below]	-

Textual information (36)

Disclosure of significant accounting policies [Text Block]

2. Significant accounting judgments, estimates and assumptions

The preparation of standalone financial statements in conformity with Ind AS requires the management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, the disclosures of contingent assets and contingent liabilities at the date of standalone financial statements, income and expense during the period. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. Estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognized in the periods in which the estimates are revised and in future periods which are affected.

3. Significant Accounting Policies

3.1 Property, plant and equipment:

Items of property, plant and equipment are stated at cost, less accumulated depreciation & impairment losses, if any. Cost comprises a) the purchase price including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates.,b) any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management and c) the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which an entity incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

Income and expenses related to the incidental operations, not necessary to bring the item to the location and condition necessary for it to be capable of operating in the manner intended by management, are recognised in Statement of Profit and Loss.If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment. Any item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in Statement of Profit and Loss.

Capital work-in-progress in respect of assets which are not ready for their intended use are carried at cost,comprising of direct costs, related incidental expenses and attributable interest if any.

On transition to Ind AS, the Company has elected to continue with the carrying value of all of its property, plant and equipment recognised as at April 1, 2016 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to Statement of Profit and Loss during the reporting period in which they are incurred.

3.2 Depreciation

Depreciation on Property, plant and equipment has been provided on written down value basis and manner prescribed in Schedule II to the Act.Depreciation on additions during the year has been provided on prorata basis from the date of such additions.Depreciation on assets sold, discarded or demolished has been provided on prorata basis.Leasehold assets are amortized over the primary period of lease or its useful life, whichever is shorter on a straight line basis.

3.3 Intangible assets

Intangible assets are recognized, only if it is probable that the future economic benefits that are attributable to the assets will flow to the enterprise and the cost of the assets can be measured reliably. The intangible assets are recorded at cost and are carried at cost less accumulated amortization

and accumulated impairment losses, if any.

Computer software is amortized on straight line basis over a period of its estimated useful life.

3.4 Impairment of tangible and intangible assets

Company at the end of each reporting period reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss. Recoverable amount is the higher of fair value less costs of disposal and value in use. 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 for which the estimates of future cash flows have not been adjusted. An impairment loss is recognised immediately in statement of profit and loss. A reversal of an impairment loss is also recognised immediately in Statement of Profit and Loss.

3.5 Financial instruments

Financial assets

Financial Assets comprises of investments in equity instruments, trade receivables, cash and cash equivalents and other financial assets.

Initial recognition and measurement

All financial assets are initially recognised when the Company becomes a party to the contractual provisions of the instrument. All financial assets other than those measured subsequently at fair value through profit and loss, are recognised initially at fair value plus transaction costs that are attributable to the acquisition of the financial asset.

Classification and subsequent measurement

Subsequent measurement is determined with reference to the classification of the respective financial assets. Based on the business model for managing the financial assets and the contractual cash flow characteristics of the financial asset, the Company classifies financial assets as subsequently measured at amortised cost, fair value through OCI or fair value through profit and loss.

Financial assets amortised at cost

A financial asset is subsequently measured at amortised cost if it is held with in a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely consisting payments of principal and interest on the principal amount outstanding.

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 principal and interest on the principal amount outstanding.

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.

All equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the Company decides to classify the same either as at FVOCI or FVTPL. The Company makes such

election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the Company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to Statement of Profit and Loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity. Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the Statement of Profit and Loss.

Further, Company has elected to apply the exemption available under Ind AS 101 to continue the carrying value for its investments in subsidiaries as recognised in the financial statements as at the date of transition to Ind AS, measured as per the previous GAAP as at the date of transition (April 1, 2016). Also, in accordance with Ind AS 27 company has elected the policy to account investments in subsidiaries at cost.

Derecognition:

The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the contractual rights to receive the cash flows from the asset and shall be recognised either to statement of profit & loss or OCI o as per classification of the respective asset.

Financial Liabilities

Initial Recognition and Measurement

All financial liabilities are initially recognised when the Company becomes a party to the contractual provisions of the instrument .Financial Liabilities are initially recognized at fair value plus any transaction costs, (if any) which are attributable to acquisition of the financial liabilities.

Subsequent measurement

Financial liabilities are subsequently carried at fair value through profit and loss. For trade payables and other liabilities maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

De-recognition of Financial Liabilities:

Financial liabilities shall be derecognized when, and only when, it is extinguished i.e. when the obligation specified in the contract is discharged or cancelled or expires.

Offsetting of Financial assets and Financial Liabilities

Financial assets and Financial Liabilities are offset and the net amount is presented in Balance Sheet when, and only when, the Company has legal right to offset the recognized amounts and intends either to settle on the net basis or to realize the assets and liabilities simultaneously.

3.6 Inventories

Inventories comprising of raw material & finished goods are carried at lower of cost and net realizable value. Cost is determined by using the First in First Out formula. Costs comprise all cost of purchase, cost of conversion and cost incurred in bringing the inventory to their present location and condition other than those subsequently recoverable by the Company from tax authorities.

Packing material, Stores & spares consumables are charged to revenue account.

3.7 Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are inclusive of excise duty and net of returns, trade allowances, rebates, value added taxes, goods and service tax. Revenue from sale of goods is recognized when all the significant risks and rewards of ownership of the goods have been passed to the buyer. Export Sales are accounted on the date of Bill of Lading.

Export benefits thereon are accounted on the basis of eligibility in the year of Export.

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable. Dividend income from investments is recognised when the right to receive payment has been established.

3.8 Foreign currencies

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

3.9 Borrowing Cost

Borrowing costs are interest and other costs that the Company incurs in connection with the borrowing of funds and is measured with reference to the Effective Interest Rate (EIR) applicable to the respective borrowing. Borrowing costs include interest costs measured at EIR.

Borrowing costs that are attributable to acquisition or construction of qualifying assets are capitalized as a part of cost of such assets till the time the asset is ready for its intended use. A qualifying asset is the one that necessarily takes substantial period of time to get ready for intended use. Other borrowing costs are recorded as an expense in the Profit and loss account in the year in which they are incurred.

3.10 Leases

Leases are classified as finance leases whenever the (substantial value of the assets is initially paid as nonrefundable lease premium) and terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

Rental expense from operating leases is generally recognised on a straight-line basis over the term of the relevant lease. Where the rentals are structured solely to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, such increases are recognised in the year in which such benefit accrue. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

3.11 Cash and cash equivalent

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

3.12 Employee benefits

Short-term obligations

Post-employment obligations

Gratuity liability is defined benefit obligation and is provided for on the basis of actuarial valuation at the end of each financial year.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in the current and prior periods, discounting that amount and deducting the fair value of any plan assets. The calculation of defined benefit obligations is performed annually. When the calculation results in a potential asset for the Company, the recognised asset is limited to the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan.

Remeasurement of the net defined benefit liability, which comprise actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognised immediately in OCI. Net interest expense (income) on the net defined liability (assets) is computed by applying the discount rate, used to measure the net defined liability (asset), to the net defined liability (asset) at

the start of the financial year after taking into account any changes as a result of contribution and benefit payments during the year. Net interest expense and other expenses related to defined benefit plans are recognised in statement of profit and loss. When the benefits of a plan are changed or when a plan is curtailed, the resulting change in benefit that relates to past service or the gain or loss on curtailment is recognised immediately

in Statement of Profit and Loss. The company recognises gains and losses on the settlement of a defined benefit plan when the settlement occurs.

3.13 Income Taxes

Income tax expense represents the sum of the tax currently payable and deferred tax

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the consolidated statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred Tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and

liabilities in the financial statements and the corresponding tax bases used in the computation of taxable

profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities. Current and deferred tax are recognised in Statement of Profit and Loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively. Minimum alternate tax 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. Such asset is reviewed at each balance sheet date and the carrying amount of the MAT credit is written down to the extent there is no longer a convincing evidence to the effect that the Company will pay normal income tax during the specified period

3.14 Derivative financial instruments

Derivatives are initially recognised at fair value at the date the derivative contracts are entered into and are subsequently re-measured to their fair value at the end of each reporting period. Derivatives are carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative.

3.15 Research and development expenses

Expenditures on research activities undertaken with the prospect of gaining new scientific or technical knowledge and understanding are recognized as expense in the statement of profit and loss when incurred.

Expenditure incurred on fixed assets used for research and development is capitalized and depreciated in accordance with the depreciation policy of the Company.

3.16 Earnings per equity share

Basic earnings per equity share is calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events including a bonus issue, bonus element in a rights issue to existing shareholders, share split and reverse share split (consolidation of shares). In this scenario, the number of equity shares outstanding increases without an increase in resources due to which the number of equity shares outstanding before the event is adjusted for the proportionate change in the number of equity

shares outstanding as if the event had occurred at the beginning of the earliest period reported. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

3.17 Provisions, contingent liabilities and contingent assets

A provision is recognized when the Company has a present obligation as a result of past events and 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. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the notes to the financial statements. Contingent assets are not recognized in the financial statements.

3.18 Current / non- current classification

An asset is classified as current if:

- i) it is expected to be realized or sold or consumed in the Company's normal operating cycle;
- ii) it is held primarily for the purpose of trade;
- iii) it is expected to be realized within twelve months after the reporting period; or
- iv) it is cash or cash equivalent unless it is 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 classified as current if:

- i) it is expected to be settled in normal operating cycle;
- ii) it is held primarily for the purpose of trading;
- iii) it is expected to be settled within twelve months after the reporting period;
- iv) it has no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

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

The operating cycle is the time between acquisition of assets for processing / trading / assembling and their realization in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of corporate information notes and other explanatory information [TextBlock]	Textual information (37) [See below]	
Statement of Ind AS compliance [TextBlock]	Textual information (38) [See below]	-
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Description of reason why reclassification of comparative amounts is impracticable	-	-
Description of nature of necessary adjustments to provide comparative information	-	-
Disclosure of significant accounting policies [TextBlock]	Textual information (39) [See below]	-

Textual information (37)**Disclosure of corporate information notes and other explanatory information [Text Block]****1. 1 Corporate Information**

Shree Ambika Naturals Private limited is a private limited domiciled in India incorporated under the provisions of the Companies Act ('the company') having its registered office at 102, Andheri Industrial Estate, Off Veera Desai Road, Andheri West, Mumbai 400053. The Company's principle activities are manufacturing & trading of Herbal, Phytochemical, Dyes stuff, Organic Pigments & Organic Intermediates.

Textual information (38)

Statement of Ind AS compliance [Text Block]

1.2 Statement of Compliance

The financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015.

Upto the year ended March 31, 2017 the Company prepared its financial statements in accordance with requirements of previous GAAP, which includes Standards notified under the Companies (Accounting Standards) Rules, 2006. These are the Company's first Ind AS financial statements. The date for transition to Ind AS is April 1, 2016.

1.3 Basis of preparation and presentation

The standalone financial statements of the Company are prepared in accordance with Indian Accounting Standards (Ind AS) under the historical cost convention on accrual basis except for certain financial assets and financial liabilities that have been measured at fair value. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between the market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date.

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2, or 3 based on degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;

Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and

Level 3 inputs are unobservable inputs for the asset or liability.

1.4 Functional and presentation currency

These standalone financial statements are presented in Indian rupees, which is the Company's functional currency. All amounts have been rounded to the nearest thousands, unless otherwise indicated.

Textual information (39)

Disclosure of significant accounting policies [Text Block]

2. Significant accounting judgments, estimates and assumptions

The preparation of standalone financial statements in conformity with Ind AS requires the management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, the disclosures of contingent assets and contingent liabilities at the date of standalone financial statements, income and expense during the period. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. Estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognized in the periods in which the estimates are revised and in future periods which are affected.

3. Significant Accounting Policies

3.1 Property, plant and equipment:

Items of property, plant and equipment are stated at cost, less accumulated depreciation & impairment losses, if any. Cost comprises a) the purchase price including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates.,b) any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management and c) the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which an entity incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

Income and expenses related to the incidental operations, not necessary to bring the item to the location and condition necessary for it to be capable of operating in the manner intended by management, are recognised in Statement of Profit and Loss.If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment. Any item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in Statement of Profit and Loss.

Capital work-in-progress in respect of assets which are not ready for their intended use are carried at cost,comprising of direct costs, related incidental expenses and attributable interest if any.

On transition to Ind AS, the Company has elected to continue with the carrying value of all of its property, plant and equipment recognised as at April 1, 2016 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to Statement of Profit and Loss during the reporting period in which they are incurred.

3.2 Depreciation

Depreciation on Property, plant and equipment has been provided on written down value basis and manner prescribed in Schedule II to the Act.Depreciation on additions during the year has been provided on prorata basis from the date of such additions.Depreciation on assets sold, discarded or demolished has been provided on prorata basis.Leasehold assets are amortized over the primary period of lease or its useful life, whichever is shorter on a straight line basis.

3.3 Intangible assets

Intangible assets are recognized, only if it is probable that the future economic benefits that are attributable to the assets will flow to the enterprise and the cost of the assets can be measured reliably. The intangible assets are recorded at cost and are carried at cost less accumulated amortization

and accumulated impairment losses, if any.

Computer software is amortized on straight line basis over a period of its estimated useful life.

3.4 Impairment of tangible and intangible assets

Company at the end of each reporting period reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss. Recoverable amount is the higher of fair value less costs of disposal and value in use. 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 for which the estimates of future cash flows have not been adjusted. An impairment loss is recognised immediately in statement of profit and loss. A reversal of an impairment loss is also recognised immediately in Statement of Profit and Loss.

3.5 Financial instruments

Financial assets

Financial Assets comprises of investments in equity instruments, trade receivables, cash and cash equivalents and other financial assets.

Initial recognition and measurement

All financial assets are initially recognised when the Company becomes a party to the contractual provisions of the instrument. All financial assets other than those measured subsequently at fair value through profit and loss, are recognised initially at fair value plus transaction costs that are attributable to the acquisition of the financial asset.

Classification and subsequent measurement

Subsequent measurement is determined with reference to the classification of the respective financial assets. Based on the business model for managing the financial assets and the contractual cash flow characteristics of the financial asset, the Company classifies financial assets as subsequently measured at amortised cost, fair value through OCI or fair value through profit and loss.

Financial assets amortised at cost

A financial asset is subsequently measured at amortised cost if it is held with in a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely consisting payments of principal and interest on the principal amount outstanding.

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 principal and interest on the principal amount outstanding.

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.

All equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the Company decides to classify the same either as at FVOCI or FVTPL. The Company makes such

election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the Company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to Statement of Profit and Loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity. Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the Statement of Profit and Loss.

Further, Company has elected to apply the exemption available under Ind AS 101 to continue the carrying value for its investments in subsidiaries as recognised in the financial statements as at the date of transition to Ind AS, measured as per the previous GAAP as at the date of transition (April 1, 2016). Also, in accordance with Ind AS 27 company has elected the policy to account investments in subsidiaries at cost.

Derecognition:

The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the contractual rights to receive the cash flows from the asset and shall be recognised either to statement of profit & loss or OCI o as per classification of the respective asset.

Financial Liabilities

Initial Recognition and Measurement

All financial liabilities are initially recognised when the Company becomes a party to the contractual provisions of the instrument .Financial Liabilities are initially recognized at fair value plus any transaction costs, (if any) which are attributable to acquisition of the financial liabilities.

Subsequent measurement

Financial liabilities are subsequently carried at fair value through profit and loss. For trade payables and other liabilities maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

De-recognition of Financial Liabilities:

Financial liabilities shall be derecognized when, and only when, it is extinguished i.e. when the obligation specified in the contract is discharged or cancelled or expires.

Offsetting of Financial assets and Financial Liabilities

Financial assets and Financial Liabilities are offset and the net amount is presented in Balance Sheet when, and only when, the Company has legal right to offset the recognized amounts and intends either to settle on the net basis or to realize the assets and liabilities simultaneously.

3.6 Inventories

Inventories comprising of raw material & finished goods are carried at lower of cost and net realizable value. Cost is determined by using the First in First Out formula. Costs comprise all cost of purchase, cost of conversion and cost incurred in bringing the inventory to their present location and condition other than those subsequently recoverable by the Company from tax authorities.

Packing material, Stores & spares consumables are charged to revenue account.

3.7 Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are inclusive of excise duty and net of returns, trade allowances, rebates, value added taxes, goods and service tax. Revenue from sale of goods is recognized when all the significant risks and rewards of ownership of the goods have been passed to the buyer. Export Sales are accounted on the date of Bill of Lading.

Export benefits thereon are accounted on the basis of eligibility in the year of Export.

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable. Dividend income from investments is recognised when the right to receive payment has been established.

3.8 Foreign currencies

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

3.9 Borrowing Cost

Borrowing costs are interest and other costs that the Company incurs in connection with the borrowing of funds and is measured with reference to the Effective Interest Rate (EIR) applicable to the respective borrowing. Borrowing costs include interest costs measured at EIR.

Borrowing costs that are attributable to acquisition or construction of qualifying assets are capitalized as a part of cost of such assets till the time the asset is ready for its intended use. A qualifying asset is the one that necessarily takes substantial period of time to get ready for intended use. Other borrowing costs are recorded as an expense in the Profit and loss account in the year in which they are incurred.

3.10 Leases

Leases are classified as finance leases whenever the (substantial value of the assets is initially paid as nonrefundable lease premium) and terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

Rental expense from operating leases is generally recognised on a straight-line basis over the term of the relevant lease. Where the rentals are structured solely to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, such increases are recognised in the year in which such benefit accrue. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

3.11 Cash and cash equivalent

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

3.12 Employee benefits

Short-term obligations

Post-employment obligations

Gratuity liability is defined benefit obligation and is provided for on the basis of actuarial valuation at the end of each financial year.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in the current and prior periods, discounting that amount and deducting the fair value of any plan assets. The calculation of defined benefit obligations is performed annually. When the calculation results in a potential asset for the Company, the recognised asset is limited to the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan.

Remeasurement of the net defined benefit liability, which comprise actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognised immediately in OCI. Net interest expense (income) on the net defined liability (assets) is computed by applying the discount rate, used to measure the net defined liability (asset), to the net defined liability (asset) at

the start of the financial year after taking into account any changes as a result of contribution and benefit payments during the year. Net interest expense and other expenses related to defined benefit plans are recognised in statement of profit and loss. When the benefits of a plan are changed or when a plan is curtailed, the resulting change in benefit that relates to past service or the gain or loss on curtailment is recognised immediately

in Statement of Profit and Loss. The company recognises gains and losses on the settlement of a defined benefit plan when the settlement occurs.

3.13 Income Taxes

Income tax expense represents the sum of the tax currently payable and deferred tax

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the consolidated statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred Tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and

liabilities in the financial statements and the corresponding tax bases used in the computation of taxable

profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities. Current and deferred tax are recognised in Statement of Profit and Loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively. Minimum alternate tax 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. Such asset is reviewed at each balance sheet date and the carrying amount of the MAT credit is written down to the extent there is no longer a convincing evidence to the effect that the Company will pay normal income tax during the specified period

3.14 Derivative financial instruments

Derivatives are initially recognised at fair value at the date the derivative contracts are entered into and are subsequently re-measured to their fair value at the end of each reporting period. Derivatives are carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative.

3.15 Research and development expenses

Expenditures on research activities undertaken with the prospect of gaining new scientific or technical knowledge and understanding are recognized as expense in the statement of profit and loss when incurred.

Expenditure incurred on fixed assets used for research and development is capitalized and depreciated in accordance with the depreciation policy of the Company.

3.16 Earnings per equity share

Basic earnings per equity share is calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events including a bonus issue, bonus element in a rights issue to existing shareholders, share split and reverse share split (consolidation of shares). In this scenario, the number of equity shares outstanding increases without an increase in resources due to which the number of equity shares outstanding before the event is adjusted for the proportionate change in the number of equity

shares outstanding as if the event had occurred at the beginning of the earliest period reported. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

3.17 Provisions, contingent liabilities and contingent assets

A provision is recognized when the Company has a present obligation as a result of past events and 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. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the notes to the financial statements. Contingent assets are not recognized in the financial statements.

3.18 Current / non- current classification

An asset is classified as current if:

- i) it is expected to be realized or sold or consumed in the Company's normal operating cycle;
- ii) it is held primarily for the purpose of trade;
- iii) it is expected to be realized within twelve months after the reporting period; or
- iv) it is cash or cash equivalent unless it is 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 classified as current if:

- i) it is expected to be settled in normal operating cycle;
- ii) it is held primarily for the purpose of trading;
- iii) it is expected to be settled within twelve months after the reporting period;
- iv) it has no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

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

The operating cycle is the time between acquisition of assets for processing / trading / assembling and their realization in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

[400600] Notes - Property, plant and equipment

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			302	0
Total increase (decrease) in property, plant and equipment			302	0
Property, plant and equipment at end of period	2,102	2,058	2,957	2,655

Disclosure of detailed information about property, plant and equipment [Table]**..(2)**

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		258	269	
Total Depreciation property plant and equipment		258	269	
Total increase (decrease) in property, plant and equipment		258	269	
Property, plant and equipment at end of period	2,655	855	597	328

Disclosure of detailed information about property, plant and equipment [Table]**..(3)**

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

Classes of property, plant and equipment [Axis]	Land [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]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
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]				
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	20	20	20	20

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

..(4)

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

Classes of property, plant and equipment [Axis]	Land [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]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	20	20	0	0

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

..(5)

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

Classes of property, plant and equipment [Axis]	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]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	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]				
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	0	20	20	20

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

..(6)

Unless otherwise specified, all monetary values are in Thousands of 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]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
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]				
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	20	20	20	0

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

..(7)

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

Classes of property, plant and equipment [Axis]	Land [Member]		Buildings [Member]	
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			-18	-20
Total Depreciation property plant and equipment			-18	-20
Total increase (decrease) in property, plant and equipment	0		-18	-20
Property, plant and equipment at end of period	0	0	215	233

Disclosure of detailed information about property, plant and equipment [Table]**..(8)**

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

Classes of property, plant and equipment [Axis]	Buildings [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]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	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]				
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	253	276	276	276

Disclosure of detailed information about property, plant and equipment [Table]**..(9)**

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Gross carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
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	18	20		
Total Depreciation property plant and equipment	18	20		
Total increase (decrease) in property, plant and equipment	18	20		0
Property, plant and equipment at end of period	61	43	23	276

Disclosure of detailed information about property, plant and equipment [Table]**..(10)**

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			18	20
Total Depreciation property plant and equipment			18	20
Total increase (decrease) in property, plant and equipment	0		18	20
Property, plant and equipment at end of period	276	276	61	43

Disclosure of detailed information about property, plant and equipment [Table]**..(11)**

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

Classes of property, plant and equipment [Axis]	Buildings [Member]	Factory building [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-18	-20	
Total Depreciation property plant and equipment		-18	-20	
Total increase (decrease) in property, plant and equipment		-18	-20	
Property, plant and equipment at end of period	23	215	233	253

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

..(12)

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

Classes of property, plant and equipment [Axis]	Factory building [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]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
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				18
Total Depreciation property plant and equipment				18
Total increase (decrease) in property, plant and equipment	0	0		18
Property, plant and equipment at end of period	276	276	276	61

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

..(13)

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

Classes of property, plant and equipment [Axis]	Factory building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	20		-18	-20
Total Depreciation property plant and equipment	20		-18	-20
Total increase (decrease) in property, plant and equipment	20		-18	-20
Property, plant and equipment at end of period	43	23	215	233

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

..(14)

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

Classes of property, plant and equipment [Axis]	Factory 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]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	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]				
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	253	276	276	276

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

..(15)

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

Classes of property, plant and equipment [Axis]	Factory building [Member]			Plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
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				302
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	18	20		-240
Total Depreciation property plant and equipment	18	20		-240
Total increase (decrease) in property, plant and equipment	18	20		62
Property, plant and equipment at end of period	61	43	23	1,867

Disclosure of detailed information about property, plant and equipment [Table]**..(16)**

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		302	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-249			
Total Depreciation property plant and equipment	-249			
Total increase (decrease) in property, plant and equipment	-249		302	0
Property, plant and equipment at end of period	1,805	2,054	2,661	2,359

Disclosure of detailed information about property, plant and equipment [Table]**..(17)**

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

Classes of property, plant and equipment [Axis]	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]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		240	249	
Total Depreciation property plant and equipment		240	249	
Total increase (decrease) in property, plant and equipment		240	249	
Property, plant and equipment at end of period	2,359	794	554	305

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

..(18)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
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	302	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				240
Total Depreciation property plant and equipment				240
Total increase (decrease) in property, plant and equipment	302	0		240
Property, plant and equipment at end of period	2,661	2,359	2,359	794

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

..(19)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Factory equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			302	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	249		-240	-249
Total Depreciation property plant and equipment	249		-240	-249
Total increase (decrease) in property, plant and equipment	249		62	-249
Property, plant and equipment at end of period	554	305	1,867	1,805

Disclosure of detailed information about property, plant and equipment [Table]**..(20)**

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

Classes of property, plant and equipment [Axis]	Factory equipments [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]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	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		302	0	
Total increase (decrease) in property, plant and equipment		302	0	
Property, plant and equipment at end of period	2,054	2,661	2,359	2,359

Disclosure of detailed information about property, plant and equipment [Table]**..(21)**

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

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
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				302
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	240	249		-240
Total Depreciation property plant and equipment	240	249		-240
Total increase (decrease) in property, plant and equipment	240	249		62
Property, plant and equipment at end of period	794	554	305	1,867

Disclosure of detailed information about property, plant and equipment [Table]**..(22)**

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

Classes of property, plant and equipment [Axis]	Factory 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]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		302	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-249			
Total Depreciation property plant and equipment	-249			
Total increase (decrease) in property, plant and equipment	-249		302	0
Property, plant and equipment at end of period	1,805	2,054	2,661	2,359

Disclosure of detailed information about property, plant and equipment [Table]**..(23)**

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

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		240	249	
Total Depreciation property plant and equipment		240	249	
Total increase (decrease) in property, plant and equipment		240	249	
Property, plant and equipment at end of period	2,359	794	554	305

Disclosure of additional information about property plant and equipment [Table]**..(1)**

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Assets held under lease [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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	Refer to child member	Refer to child member	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	NA	NA
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]**..(2)**

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

Classes of property, plant and equipment [Axis]	Buildings [Member]		Factory building [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
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 Thousands of INR

Classes of property, plant and equipment [Axis]	Factory building [Member]		Plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written Down Value	Written Down Value	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	60 Years	60 Years	Refer to child member	Refer to child member
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 Thousands of INR

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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	Refer to child member	Refer to child member	Written Down Value	Written Down Value
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	20/15 years	20/15 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]

..(5)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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	Refer to child member	Refer to child member	Written Down Value	Written Down Value
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	10 Years	10 Years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

	01/04/2018 to 31/03/2019
Disclosure of property, plant and equipment [TextBlock]	Textual information (40) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

Textual information (40)

Disclosure of property, plant and equipment [Text Block]

4 Tangible and intangible assets

	Gross Block	As at March 31, 2018	Additions During the year	Deletion during the year	Accumulated depreciation / amortisation				As at 31, 2019
					As at March 31, 2018	Additions During the year	Deletion during the year	As at 31, 2018	
A Property, plant and equipment									
Leasehold Land	20.50	0.00	0.00	0.00	20.50	0.00	0.00	0.00	0.00
Factory Building	276	-	-	-	276	43	18	-	60
Plant & Machinery	2,359	302	-	-	2,661	554	240	-	794
Total A	2,655	302	-	-	2,957	597	257	-	854
	As at March 31, 2017	Additions During the year	Deletion during the year	As at March 31, 2018	As at March 31, 2017				As at 31, 2017
					As at March 31, 2017	Additions During the year	Deletion during the year	As at 31, 2017	
A Property, plant and equipment									
Land-Leasehold	21	-	-	21	-	-	-	-	-
Factory Building	276	-	-	276	23	20	-	-	43
Plant & Machinery	2,359	-	-	2,359	305	249	-	-	554
Total A	2,655	-	-	2,655	328	269	-	-	597

[612100] Notes - Impairment of assets

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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 Thousands of INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	-	-
Useful lives or depreciation rates, investment property, cost model	-	-

[400900] Notes - Other intangible assets**Disclosure of detailed information about other intangible assets [Table]**

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2019	31/03/2018
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Other intangible assets at end of period	0	0

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	-	-
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	-	-

[611100] Notes - Financial instruments**Disclosure of financial liabilities [Table]**

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	1,576	322	1,576	322
Financial liabilities, at fair value	1,576	322	1,576	322

Disclosure of financial assets [Table]

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2019	31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	9,586	5,014	4,793	4,784
Financial assets, at fair value	706	5,014	353	4,784
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member		

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	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, mandatorily measured at fair value, category [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	4,793	4,784	4,793	4,784
Financial assets, at fair value	353	4,784	353	4,784

Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class [Member]		Other financial assets at amortised cost class 1 [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	4,793	230	4,793	230
Financial assets, at fair value	353	230	353	230
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(4)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost 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, mandatorily measured at fair value, category [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	4,793	230	4,793	230
Financial assets, at fair value	353	230	353	230
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Cash and equivalents	Cash and equivalents

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

	01/04/2018 to 31/03/2019
Disclosure of financial instruments [TextBlock]	Textual information (41) [See below]
Disclosure of financial assets [TextBlock]	
Disclosure of financial assets [Abstract]	
Disclosure of financial liabilities [TextBlock]	
Disclosure of financial liabilities [Abstract]	
Disclosure of credit risk [TextBlock]	Textual information (42) [See below]
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 how entity manages liquidity risk [TextBlock]	Textual information (43) [See below]
Disclosure of financial instruments by type of interest rate [TextBlock]	
Disclosure of financial instruments by type of interest rate [Abstract]	

Textual information (41)

Disclosure of financial instruments [Text Block]

28. Financial Instruments - Accounting Classifications and Fair Value Measurements

The fair values of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced of liquidation sale.

The following methods and assumptions were used to estimate the fair values:

Fair value of cash and cash equivalent, bank balances other than cash and cash equivalent, trade receivables, trade payables, other current financial liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments.

During the reporting period ending 31 March 2019 and 31 March 2018, there was no transfer between level 2 and level 3 fair value measurements.

29. Financial risk management objectives and policies

The Group has exposure to the following risks arising from financial instruments:

- Credit risk;

- Liquidity risk

The Company's board of directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The board of directors has established Audit Committee, which is responsible for developing and monitoring the Company's risk management policies. The committee reports to the board of directors on its activities.

The Company's risk management policies are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed periodically to reflect changes in market conditions and the Company's activities. The Company, through its training, standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations.

Textual information (42)

Disclosure of credit risk [Text Block]

29. i). Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers. The carrying amount of following financial assets represents the maximum credit exposure.

Trade & Other receivable

Credit risk arises from the possibility that counter party may not be able to settle their obligations as agreed. To manage this, the Company periodically assesses the financial reliability of customers, taking into account the financial condition, current economic trends, including the default risk of the industry and country in which customers operate and analysis of historical bad debts and ageing of accounts receivable. Individual risk limits are set accordingly.

Credit risk on its receivables is recognised on the statement of financial position at the carrying amount of those receivable assets, net of any provisions for doubtful debts. Receivable balances are monitored on a monthly basis with the result that the Company's exposure to bad debts is not considered to be material. The Company reviews the recoverable amount of each individual trade debt at the end of the reporting period to ensure that adequate impairment losses are made for irrecoverable amounts.

Impairment

Management believes that the unimpaired amounts that are past due by more than 1 year are collectible in full, based on historical payment behaviour and extensive analysis of customer credit risk, including underlying customers' credit ratings wherever available.

Financial assets are written off when there is no reasonable expectation of recovery, such as a debtor failing to engage in a repayment plan with the Company. Where receivables have been written off, the Company continues to engage in enforcement activity to attempt to recover the receivable due. Where recoveries are made, these are recognised in profit or loss.

Cash & Cash Equivalents

Credit risk on cash and cash equivalents and other deposits with banks is limited as the Company generally invests in deposits with banks with high credit ratings assigned by external credit rating agencies; accordingly the Company considers that the related credit risk is low. Impairment on these items is measured on the 12-month expected credit loss basis.

Textual information (43)

Disclosure of how entity manages liquidity risk [Text Block]

29. ii) Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. Ultimate responsibility for liquidity risk rest with the management, which has established an appropriate liquidity risk framework for the management of the Company's short term, medium-term and long term funding and liquidity management requirements.. Management monitors the Company's net liquidity position through rolling forecast on the basis of expected cash flows without incurring unacceptable losses or risking damage to the Company's reputation.

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	425	13
Net cash flows from (used in) operating activities	425	13
Net cash flows from (used in) investing activities, continuing operations	-302	0
Net cash flows from (used in) investing activities	-302	0
Net cash flows from (used in) financing activities, continuing operations	0	0
Net cash flows from (used in) financing activities	0	0

[400100] Notes - Equity share capital**Disclosure of classes of equity share capital [Table]****..(1)**

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity
Number of shares authorised	[shares] 1,30,000	[shares] 1,30,000		[shares] 5,000
Value of shares authorised	13,000	13,000		500
Number of shares issued	[shares] 1,04,550	[shares] 1,04,550		[shares] 4,550
Value of shares issued	10,455	10,455		455
Number of shares subscribed and fully paid	[shares] 1,04,550	[shares] 1,04,550		[shares] 4,550
Value of shares subscribed and fully paid	10,455	10,455		455
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] 1,04,550	[shares] 1,04,550		[shares] 4,550
Total value of shares subscribed	10,455	10,455		455
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,04,550	[shares] 1,04,550		[shares] 4,550
Value of shares called	10,455	10,455		455
Value of shares paid-up	10,455	10,455		455
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]				
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 1,04,550	[shares] 1,04,550	[shares] 1,04,550	[shares] 4,550
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	10,455	10,455	10,455	455
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 1,02,550	[shares] 1,02,550		[shares] 2,550
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 1,02,550	[shares] 1,02,550		[shares] 2,550
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
Type of share				Equity

Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]		Equity shares 2 [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share	Equity		Non-Cumulative Optionally Convertible Preference Shares	Non-Cumulative Optionally Convertible Preference Shares
Number of shares authorised	[shares] 5,000		[shares] 1,25,000	[shares] 1,25,000
Value of shares authorised	500		12,500	12,500
Number of shares issued	[shares] 4,550		[shares] 1,00,000	[shares] 1,00,000
Value of shares issued	455		10,000	10,000
Number of shares subscribed and fully paid	[shares] 4,550		[shares] 1,00,000	[shares] 1,00,000
Value of shares subscribed and fully paid	455		10,000	10,000
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] 4,550		[shares] 1,00,000	[shares] 1,00,000
Total value of shares subscribed	455		10,000	10,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 4,550		[shares] 1,00,000	[shares] 1,00,000
Value of shares called	455		10,000	10,000
Value of shares paid-up	455		10,000	10,000
Par value per share	[INR/shares] 100		[INR/shares] 100	[INR/shares] 100
Amount per share called in case shares not fully called	[INR/shares] 0		[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 4,550	[shares] 4,550	[shares] 1,00,000	[shares] 1,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Total increase (decrease) in share capital	0		0	0
Equity share capital at end of period	455	455	10,000	10,000
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] 2,550		[shares] 1,00,000	[shares] 1,00,000
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 2,550		[shares] 1,00,000	[shares] 1,00,000
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
Type of share	Equity		Non-Cumulative Optionally Convertible Preference Shares	Non-Cumulative Optionally Convertible Preference Shares

Disclosure of classes of equity share capital [Table]

..(3)

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

Classes of equity share capital [Axis]	Equity shares 2 [Member]
	31/03/2017
Disclosure of classes of equity share capital [Abstract]	
Disclosure of classes of equity share capital [Line items]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 1,00,000
Reconciliation of value of shares outstanding [Abstract]	
Equity share capital at end of period	10,000

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Type of share	Equity	Equity	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	Equity	Equity	Equity
Name of shareholder	Refer to child member	Refer to child member	Ramesh L Rathod	Ramesh L Rathod
Permanent account number of shareholder			AABPR0539C	AABPR0539C
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 4,550	[shares] 4,550	[shares] 1,200	[shares] 1,200
Percentage of shareholding in company	100.00%	100.00%	26.38%	26.38%

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 2 [Member]		Shareholder 3 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Type of share	Equity	Equity	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	Equity	Equity	Equity
Name of shareholder	Vipul P Shah	Vipul P Shah	Pravinchandra B Shah	Pravinchandra B Shah
Permanent account number of shareholder	AAEPS9834L	AAEPS9834L	AAEPS9842C	AAEPS9842C
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 400	[shares] 400	[shares] 400	[shares] 400
Percentage of shareholding in company	8.79%	8.79%	8.79%	8.79%

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

..(3)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]		Equity shares 2 [Member]	
Name of shareholder [Axis]	Shareholder 4 [Member]		Name of shareholder [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Type of share	Equity	Equity	Non-Cumulative Optionally Convertible Preference Shares	Non-Cumulative Optionally Convertible Preference Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Non-Cumulative Optionally Convertible Preference Shares	Non-Cumulative Optionally Convertible Preference Shares
Name of shareholder	VIPUL ORGANICS LIMITED	VIPUL ORGANICS LIMITED	Refer to child member	Refer to child member
CIN of shareholder	L24110MH1972PLC015857	L24110MH1972PLC015857		
Permanent account number of shareholder	AAACV1710B	AAACV1710B		
Country of incorporation or residence of shareholder	INDIA	INDIA		
Number of shares held in company	[shares] 2,550	[shares] 2,550	[shares] 1,00,000	[shares] 1,00,000
Percentage of shareholding in company	56.04%	56.04%	0.00%	0.00%

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

..(4)

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

Classes of equity share capital [Axis]	Equity shares 2 [Member]	
Name of shareholder [Axis]	Shareholder 1 [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Type of share	Non-Cumulative Optionally Convertible Preference Shares	Non-Cumulative Optionally Convertible Preference Shares
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	Non-Cumulative Optionally Convertible Preference Shares	Non-Cumulative Optionally Convertible Preference Shares
Name of shareholder	VIPUL ORGANICS LIMITED	VIPUL ORGANICS LIMITED
CIN of shareholder	L24110MH1972PLC015857	L24110MH1972PLC015857
Permanent account number of shareholder	AAACV1710B	AAACV1710B
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 1,00,000	[shares] 1,00,000
Percentage of shareholding in company	(A) 0.00%	(B) 0.00%

Footnotes

(A) Percentage of shareholding :100%

(B) Percentage of shareholding :100%

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (44) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

Textual information (44)

Disclosure of notes on equity share capital explanatory [Text Block]

10. c)

i) Terms / rights attached to equity shares

Fully paid equity shares, which have a par value of Rs. 100/-, carry one vote per share and carry a right to dividends.

Dividends if recommend by the Board of Directors need approvals from the Shareholders at the Annual General Meeting. The Board of Directors may also declare interim dividends if in their judgement the position of the Company justifies.

During the year ended March 31, 2019, the amount of per share dividend recognised as Rs Nil (March 31, 2018 Rs. nil)

In the event of winding up / liquidation of the Company, the holder of equity shares will be entitled to receive a residual interest in proportion to the number of shares held by them at that time in the assets of the Company after deducting all of liabilities of the Company.

ii) Terms / rights attached to Non-Cumulative Optionally Convertible Preference Shares

Fully paid equity shares, which have a par value of Rs. 10/-, carry one vote per share and carry a right to dividends.

Dividends if recommend by the Board of Directors need approvals from the Shareholders at the Annual General Meeting. The Board of Directors may also declare interim dividends if in their judgement the position of the Company justifies.

During the year ended March 31, 2019, the amount of per share dividend recognised as Rs Nil (March 31, 2018 Rs. nil)

In the event of winding up / liquidation of the Company, the holder of equity shares will be entitled to receive a residual interest in proportion to the number of shares held by them at that time in the assets of the Company after deducting all of liabilities of the Company.

e) Aggregate number of shares issued during last five years pursuant to Stock Option Plans of the Company Nil

f) Aggregate number of bonus shares issued, shares issued for consideration other than cash and shares bought back during the period of five years immediately preceding the reporting date Nil

[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 Thousands of INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]			Depreciation amortisation impairment [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
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 liabilities	-1,082	-1,055		133
Net deferred tax liability (assets)	-1,082	-1,055	-1,274	133
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Increase (decrease) through business combinations, deferred tax liability (assets)	-27	219		2
Total increase (decrease) in deferred tax liability (assets)	-27	219		2
Deferred tax liability (assets) at end of period	-1,082	-1,055	-1,274	133
Description of other temporary differences	Refer to child member	Refer to child member		

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

..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Depreciation amortisation impairment [Member]		Other temporary differences [Member]	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax liabilities	131		-1,215	-1,186
Net deferred tax liability (assets)	131	162	-1,215	-1,186
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Increase (decrease) through business combinations, deferred tax liability (assets)	-31		-29	250
Total increase (decrease) in deferred tax liability (assets)	-31		-29	250
Deferred tax liability (assets) at end of period	131	162	-1,215	-1,186
Description of other temporary differences			Refer to child member	Refer to child member

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

..(3)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member]	Other temporary differences 1 [Member]		
		01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	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 liabilities		-1,215	-1,186	
Net deferred tax liability (assets)	-1,436	-1,215	-1,186	-1,436
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Increase (decrease) through business combinations, deferred tax liability (assets)		-29	250	
Total increase (decrease) in deferred tax liability (assets)		-29	250	
Deferred tax liability (assets) at end of period	-1,436	-1,215	-1,186	-1,436
Description of other temporary differences		Business Loss	Business Loss	

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of income tax [TextBlock]	Textual information (45) [See below]	
Major components of tax expense (income) [Abstract]		
Other components of deferred tax expense (income)	-26	219
Total tax expense (income)	-26	219
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]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Tax expense (income) at applicable tax rate	(A) -26	(B) 219
Total tax expense (income)	-26	219

(A) Deferred Tax Rs. -26 Thousands.

(B) Deferred Tax Rs. 219 Thousands.

Textual information (45)

Disclosure of income tax [Text Block]

12 Deferred Tax Liability

(Rs in '000)

Major components of deferred tax are:

Related to Fixed Assets	133	131	162
Business Loss	(1,215)	(1,187)	(1,436)
Net Deferred Tax Liability	(1,082)	(1,055)	(1,274)

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

[401100] Notes - Subclassification and notes on liabilities and assets**Subclassification of trade receivables [Table]**

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
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	4,793	4,784	(A) 4,793	(B) 4,784
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	4,793	4,784	4,793	4,784
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
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Footnotes

(A) Overdue Trade Receivables Rs. 4783 in Thousands, Trade Receivables Rs. 10 in Thousands.

(B) Overdue Trade Receivables Rs. 1861 in Thousands, Trade Receivables Rs. 2923 in Thousands.

Details of advances [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	92	247	92	247
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances given suppliers [Member]		Other Advances [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	1	56	91	191
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advance tax [Member]		Advance income tax paid [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	85	85	85	85
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(4)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	VAT receivable [Member]		Other advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	6	6	0	(A) 100
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Footnotes

(A) Advance for fixed assets

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]	
	31/03/2019	31/03/2018
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]		
Provision for corporate tax [Abstract]		
Provision for other tax	31	31
Total provision for corporate tax	31	31
CSR expenditure provision	0	0
Total provisions	31	31

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, others [Axis]	1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	281	114
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Creditors for Fixed Assets/Provision for expenses	Creditors for Fixed Assets/Provision for expenses
Other current liabilities, others	281	114

Other non-current assets, others [Table]

..(1)

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

Other non-current assets, others [Axis]	1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	49	49
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Deposits with Government Authorities and Others	Deposits with Government Authorities and Others
Other non-current assets, others	49	49

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Raw materials [Member]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	3,439	1,588	2,304	1,588
Mode of valuation			At cost or net realisable value whichever is lower	At cost or net realisable value whichever is lower

Classification of inventories [Table]

..(2)

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

Classification of inventories [Axis]	Finished goods [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	1,135	0
Mode of valuation	At cost or net realisable value whichever is lower	At cost or net realisable value whichever is lower

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

	31/03/2019	31/03/2018
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Advances, non-current	0	0
Total other non-current assets	49	49
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	(A) 296	(B) 189
Total balance with banks	296	189
Cash on hand	57	41
Total cash and cash equivalents	353	230
Total cash and bank balances	353	230
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
Advances, current	92	247
Total other current assets	92	247
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
Advance received from customers	2,234	1,792
Total other advance	2,234	1,792
Taxes payable other tax	92	130
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	92	130
Total other current liabilities	2,607	2,036

Footnotes

(A) Balances with Scheduled Bank: In Current Account Rs. 296 in Thousands.

(B) Balances with Scheduled Bank: In Current Account Rs. 189 in Thousands.

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (46) [See below]	
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
Details 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
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
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	3204	3204
Details regarding cost audit [Abstract]		
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No
Net worth of company	7,696	7,622
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	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

Textual information (46)

Disclosure of additional balance sheet notes explanatory [Text Block]

13 Trade payables

Total Outstanding Dues -Micro and small enterprises	-	-
Total Outstanding Dues -Other than micro & small enterprises	1,576	322
Acceptances	-	-
Total	1,576	322

** The Company does not possess information as to which of its suppliers are Micro, Small and Medium Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act, 2006 to whom the Company owes any amount. However, the Company has not received any claims for interest from any of the suppliers.

31. These are the Company's first financial statements prepared in accordance with Ind AS. The accounting policies set out have been applied in preparing the financial statements for the year ended 31 March 2018, the comparative information presented in these financial statements as at and for the year ended 31 March 2017 and in the preparation of the opening Ind AS balance sheet at 1 April 2016 (the Company's date of transition). In preparing its opening Ind AS balance sheet, the Company has adjusted the amounts reported previously in financial statements prepared in accordance with the accounting standards notified under section 133 of the Companies Act, 2013, ('previous GAAP' or 'IGAAP'). There is no material change on transition from previous GAAP to Ind AS on the Company's financial position, financial performance and cash flows.

32. In the opinion of the Board of Directors to the best of Knowledge and belief all the current assets, loans and advances have been stated at realisable value at least of an amount equal to the amount at which they are stated in Balance Sheet which are subject to reconciliation and confirmation, necessary adjustment if required will be after reconciliation.

33. Previous year figures are regrouped / re classified wherever necessary to correspond with current year classification /disclosure.

[611800] Notes - Revenue

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of revenue [TextBlock]	-	-

[612400] Notes - Service concession arrangements

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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 Thousands of INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of employee benefits [TextBlock]	Textual information (47) [See below]	-
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

Textual information (47)**Disclosure of employee benefits [Text Block]**

	31st March, 2018	(Rs. In `000s) 31st March, 2018
19 Employee benefits expense:		
Salaries, Wages, Bonus and Gratuity	1,154	1,206
Contribution to Provident Fund and Other Funds	-	-
Employees' Welfare Expenses	25	53
Total	1,178	1,260

[612800] Notes - Borrowing costs

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[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 Thousands of INR

Key managerial personnels and directors [Axis]	1	2
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
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	VIPUL PRAVINCHANDRA SHAH	RAMESH LAXMANDAS RATHOD
Director identification number of key managerial personnel or director	00181636	00332704
Permanent account number of key managerial personnel or director	AAEPS9834L	AABPR0539C
Date of birth of key managerial personnel or director	02/02/1966	11/08/1942
Designation of key managerial personnel or director	Director	Whole Time Director
Qualification of key managerial personnel or director	Chemical Engineer	Graduate
Shares held by key managerial personnel or director	[shares] 400	[shares] 1,200
Key managerial personnel or director remuneration [Abstract]		
Gross salary to key managerial personnel or director [Abstract]		
Salary key managerial personnel or director	0	150
Perquisites key managerial personnel or director	0	0
Profits in lieu of salary key managerial personnel or director	0	0
Gross salary to key managerial personnel or director	0	150
Sitting fees key managerial personnel or director	0	0
Stock option key managerial personnel or director	0	0
Sweat equity key managerial personnel or director	0	0
Commission as percentage of profit key managerial personnel or director	0	0
Other commission key managerial personnel or director	0	0
Other compensation key managerial personnel or director	0	0
Total key managerial personnel or director remuneration	0	150

[612200] Notes - Leases

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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 Thousands of INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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	6,539	7,573
Revenue from sale of services	0	590
Total revenue from operations other than finance company	6,539	8,163
Total revenue from operations	6,539	8,163
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Total other income	0	0
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Total interest expense	0	0
Total finance costs	0	0
Employee benefit expense [Abstract]		
Salaries and wages	1,004	1,056
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	150	150
Total remuneration to directors	150	150
Total managerial remuneration	150	150
Staff welfare expense	24	54
Total employee benefit expense	1,178	1,260
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	257	269
Total depreciation, depletion and amortisation expense	257	269
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	768	1,047
Rent	0	0
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	21	23
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Electricity expenses	(A) 24	(B) 1
Telephone postage	5	9
Printing stationery	2	1
Travelling conveyance	36	41
Legal professional charges	170	91
Directors sitting fees	0	0
Bank charges	4	3
Advertising promotional expenses	5	0
Transportation distribution expenses	60	88
Secondary packing expenses	0	31
Cost repairs maintenance other assets	107	270
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Total payments to auditor	0	0

CSR expenditure	0	0
Miscellaneous expenses	70	92
Total other expenses	1,272	1,697

Footnotes

(A) Rent ,Rates & Electricity Rs. 24 in Thousands.

(B) Rent ,Rates & Electricity Rs. 1 in Thousands.

[613200] Notes - Cash flow statement

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	353	230	217
Cash and cash equivalents	353	230	
Income taxes paid (refund), classified as operating activities	0	-10	
Total income taxes paid (refund)	0	-10	

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Additional information on profit and loss account explanatory [TextBlock]	Textual information (48) [See below]	
Changes in inventories of stock-in-trade	-1,135	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,135	0
Domestic sale manufactured goods	6,539	7,573
Total domestic turnover goods, gross	6,539	7,573
Total revenue from sale of products	6,539	7,573
Export revenue services	0	590
Total revenue from sale of services	0	590
Gross value of transaction with related parties	11,598	14,846
Bad debts of related parties	0	0

Textual information (48)

Additional information on profit and loss account explanatory [Text Block]

17 a) Cost of materials consumed (Chemicals & Others)	31st March, 2018	(Rs. In `000s) 31st March, 2018
Opening Stock	1,588	68
Add: Purchases	5,636	6,475
Less: Closing Stock	2,305	1,588
Total	4,919	4,955

b) Purchases of Stock-in-Trade

Dyes and Chemicals	-	-
Total	-	-

18 Changes in Inventories of Stock-in-Trade	31st March, 2018	(Rs. In `000s) 31st March, 2018
Inventories at the end of the year		
Dyes and Chemicals	1,135	-
Sub-total (A)	1,135	-
Inventories at the beginning of the year		
Dyes and Chemicals	-	-
Sub-Total (B)	-	-
(A) -(B)	(1,135)	-

25 Payments to Auditors for the year	31st March, 2018	(Rs. In `000s) 31st March, 2018
Auditors' Remuneration & Expenses		
(a) As Auditors	30	28
(b) Taxation Matters	57	63
Total	87	90

[611200] Notes - Fair value measurement

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]	Textual information (49) [See below]	
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

Textual information (49)

Disclosure of fair value measurement of assets [Text Block]

28. Financial Instruments - Accounting Classifications and Fair Value Measurements

The fair values of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced of liquidation sale.

The following methods and assumptions were used to estimate the fair values:

Fair value of cash and cash equivalent, bank balances other than cash and cash equivalent, trade receivables, trade payables, other current financial liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments.

During the reporting period ending 31 March 2019 and 31 March 2018, there was no transfer between level 2 and level 3 fair value measurements.

30. Capital management

For the purpose of the Company's capital management, capital includes issued equity capital and all other equity reserves attributable to the equity holders of the Company and borrowings. The primary objective of the Company's capital management is to maximise the shareholder value.

The Company manages its funds in a manner that it achieve maximum returns (net of taxes) with minimum risk to the capital and consider the liquidity concerns for its working capital requirements.

[613300] Notes - Operating segments

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of entity's operating segments [TextBlock]	Textual information (50) [See below]	
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

Textual information (50)

Disclosure of entity's operating segments [Text Block]

26. Based on the guiding principles given in Ind AS 108 - "Operating segments", the Company is primarily engaged in the business of manufacturing & trading of Herbal ,Phytochemical ,Dyes stuff, Organic Pigments & Organic Intermediates.. As the Company's business activity falls within a single primary business segment, the disclosure requirements of Ind AS-108 in this regard are not applicable.

[610700] Notes - Business combinations

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	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

[610800] Notes - Related party**Disclosure of transactions between related parties [Table]**

..(1)

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

Categories of related parties [Axis]	Parent [Member]		Entities with joint control or significant influence over entity [Member]	
Related party [Axis]	1		2	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	VIPUL ORGANICS LIMITED	VIPUL ORGANICS LIMITED	Standardcon Private Limited	Standardcon Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	L24110MH1972PLC015857	L24110MH1972PLC015857	U51900MH1998PTC117419	U51900MH1998PTC117419
Description of nature of transactions with related party	Sale of goods, Purchase of goods, Amount Payable, Amount receivable	Sale of goods, Purchase of goods, Amount Payable, Amount receivable	Purchase of goods, Amount payable	Purchase of goods, Amount payable
Description of nature of related party relationship	Holding company	Holding company	Other Related party	Other Related party
Related party transactions [Abstract]				
Purchases of goods related party transactions	3,740	5,280	11	1
Revenue from sale of goods related party transactions	7,697	6,455		38.35
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	2,234	1,792	3.53	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
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 Thousands of INR

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
Related party [Axis]	3		4	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Jayshree Chemicals	Jayshree Chemicals	Amar Trading Corporation	Amar Trading Corporation
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAAFJ5035E	AAAFJ5035E	AAAFJ2131L	AAAFJ2131L
Description of nature of transactions with related party	Sale of goods, Amount receivable	Sale of goods, Amount receivable	Sales	Sales
Description of nature of related party relationship	Other Related party	Other Related party	Other Related party	Other Related party
Related party transactions [Abstract]				
Purchases of goods related party transactions				1,780.32
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	400.37	400.37	3,240.53	3,240.53
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
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 Thousands of INR

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]		Key management personnel of entity or parent [Member]	
Related party [Axis]	5		6	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	VIP Chem LLP	VIP Chem LLP	Ramesh L Rathod	Ramesh L Rathod
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAOFV5196N	AAOFV5196N	AABPR0539C	AABPR0539C
Description of nature of transactions with related party	Sale of goods, Amount receivable	Sale of goods, Amount receivable	Remuneration	Remuneration
Description of nature of related party relationship	Other Related party	Other Related party	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Revenue from sale of goods related party transactions		1,141.65		
Other related party transactions expense			(A) 150	(B) 150
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	88	38
Amounts receivable related party transactions	1,141.65	1,141.65	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Remuneration

(B) Remuneration

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of related party [TextBlock]	Textual information (51) [See below]	
Name of parent entity	V I P U L O R G A N I C S L I M I T E D	
Name of ultimate parent of group	V I P U L O R G A N I C S L I M I T E D	
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	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

Textual information (51)

Disclosure of related party [Text Block]

27. Related Party Disclosures

Related parties with whom transactions have taken place during the year:

I List of Related Parties

a) Entities Having Control

Vipul Organics Limited

b) Key Management Personal (KMP)

Mr V. P. Shah

Mr R. L. Rathod

C) Other Related Parties (Entities in which (KMP) or their relatives have significant influence)

Jayshree Chemicals

Ganesh Tiles & Marble Industries/Zeon Chemical Industries LLP/Efferchem Pvt Ltd

Amar Trading Corporation

VIP Chem LLP

Standardcon Pvt.Ltd.

II Transaction with Related Parties & Outstanding Balance as on 31st March, 2019

Nature of transaction	Year	Entities Having Control	Key Management Personnel	Relatives of KMP	(Rs. In `000s)
					Entities where Significant Influence
Purchase /Services	2018-2019	3,740	-	-	11
	2017-2018	5,280	-	-	1
Sale/Services/Interest	2018-2019	7,697	-	-	-
	2017-2018	6,455	-	-	2,960
Investment In Preference Shares	2018-2019	-	-	-	-
	2017-2018	-	-	-	-
Advance /Loan Given (net)/(Received)	2018-2019	-	-	-	-
	2017-2018	-	-	-	-
Managerial Remuneration /Salary	2018-2019	-	150	-	-
	2017-2018	-	150	-	-
Balance Receivable/(Payable)	31-03-19	(2,234)	(88)	-	4,779
	31-03-18	(1,792)	(38)	-	4,783

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

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]	Textual information (52) [See below]	
Whether there are any contingent liabilities	No	No

Textual information (52)

Disclosure of contingent liabilities [Text Block]

	31st March,2019	(Rs. In `000s) 31st March,2018
24 Contingent liabilities and Commitments:		
(i) Contingent Liabilities		
(a) Income tax matters not acknowledged as debt	-	-
(b) Dues Raised by M.S.E.B which is protested by Company.	-	-
(c.) Sales Tax demands disputed by the Company relating to forms etc.	-	-
Total		
(ii) Commitment		
(a) Estimated amount of contracts remaining to be executed on capital account and not provided for.	-	-

[700200] Notes - Corporate social responsibility

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

	01/04/2018 to 31/03/2019
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No

[610500] Notes - Events after reporting period

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
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 Thousands of INR

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

[613000] Notes - Earnings per share

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of earnings per share [TextBlock]	Textual information (53) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 16.28	[INR/shares] -52.2
Total basic earnings (loss) per share	[INR/shares] 16.28	[INR/shares] -52.2
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 16.28	[INR/shares] -52.2
Total diluted earnings (loss) per share	[INR/shares] 16.28	[INR/shares] -52.2
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] 4,550	[shares] 4,550

Textual information (53)**Disclosure of earnings per share [Text Block]**

23 Earnings per share:

31st March, 2018

31st March, 2018

The Numerators and denominators used to calculate Earnings per Share:

Nominal Value of Equity Share (Rs.)	Rs.	100/-	100/-
Net Profit available for equity shareholders(Rs.In lacs) = (A)	Rs.	74.07	(237.49)
Weighted Average number of shares outstanding during the year - (B)	Nos.	4,550	4,550
Basic and Diluted Earnings Per Share (Rs.) - (A) / (B)	Rs.	16.28	-52.20

[610900] Notes - First time adoption

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	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