

**IL&FS Transportation Networks 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 Crores of INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Name of company	IL&FS Transportation Networks Limited	
Corporate identity number	L45203MH2000PLC129790	
Permanent account number of entity	AABCC5460A	
Address of registered office of company	THE IL&FS FINANCIAL CENTRE PLOT NO C22 GBLOCK BANDRA KURLA COMPLEX , Bandra (E) Mumbai , Mumbai , MAHARASHTRA , INDIA - 400051	
Type of industry	Commercial and Industrial	
Registration date	29/11/2000	
Category/sub-category of company	Company limited by Shares / Non-govt company	
Whether company is listed company	Yes	
Name of parent entity	Infrastructure Leasing & Financial Services Limited	
Date of board meeting when final accounts were approved	04/06/2020	
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	Crores	
Type of cash flow statement	Indirect Method	
Name of registrar and transfer agent	Link Intime India Private Ltd	
Address and contact details of registrar and transfer agent	C 101, 247 Park, L B S Marg, Vikhroli (West), MUMBAI - 400 083. Phone: +91 22 49186000 Fax: +91 22 49186060	
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)	THE IL & FS FINANCIAL CENTRE, PLOT NO C22, G BLOCK, BANDRA KURLA COMPLEX, BANDRA (E), MUMBAI, Maharashtra, 400051, 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)	400051	
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)	IND	
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)	+ 9 1 2 2 26533333	
Total number of product or service category	One	
Description of principal product or services category	Engineering Services for Highways, Roads and Streets	

**Disclosure of principal product or services [Table]**

..(1)

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

Types of principal product or services [Axis]	1
	<b>01/04/2018 to 31/03/2019</b>
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	9983
Description of product or service category	Engineering Services for Highways, Roads and Streets
Turnover of product or service category	179.54
Highest turnover contributing product or service (ITC 8 digit) code	99833231
Description of product or service	S u r f a c e Transportation
Turnover of highest contributing product or service	179.54

**Details of stock exchange(s) where the company is listed [Table]**

..(1)

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

Stock exchange [Axis]	1
	<b>01/04/2018 to 31/03/2019</b>
Disclosure of general information about company [Abstract]	
Disclosure of company information [Abstract]	
Details of stock exchange(s) where the company is listed [Abstract]	
Details of stock exchange(s) where the company is listed [LineItems]	
Name of stock exchange where the company is listed	BSE Limited (BSE National Stock Exchange of India Limited (NSE))
Date of listing on exchange	30/03/2010

**[700600] Disclosures - Directors report****Details of change in promoters' shareholding [Table]****..(1)**

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

Promoters [Axis]	1			
Change in shareholding [Axis]	Shareholding [Member]		Shareholding at beginning of year [Member]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 23,65,82,632	[shares] 23,65,82,632	[shares] 23,65,82,632	[shares] 23,65,82,632
Percentage of total shares held at end of period	71.92%	71.92%	71.92%	71.92%
Total number of shares held at end of period	[shares] 23,65,82,632	[shares] 23,65,82,632	[shares] 23,65,82,632	[shares] 23,65,82,632
Percentage of total shares held at end of period	71.92%	71.92%	71.92%	71.92%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Name of promoter			Infrastructure Leasing & Financial Services Ltd	
Increase decrease in shareholding during year			[shares] 0	
Percentage increase decrease in shareholding during year			0.00%	
Total number of shares held at end of period	[shares] 23,65,82,632	[shares] 23,65,82,632	[shares] 23,65,82,632	[shares] 23,65,82,632
Percentage of total shares held at end of period	71.92%	71.92%	71.92%	71.92%
Details of increase (decrease) in promoters shareholding during year [TextBlock]			0	
Increase decrease in shareholding during year			[shares] 0	
Percentage increase decrease in shareholding during year			0.00%	
Total number of shares held at end of period	[shares] 23,65,82,632	[shares] 23,65,82,632	[shares] 23,65,82,632	[shares] 23,65,82,632
Percentage of total shares held at end of period	71.92%	71.92%	71.92%	71.92%
Increase decrease in shareholding during year			[shares] 0	
Percentage increase decrease in shareholding during year			0.00%	
Total number of shares held at end of period	[shares] 23,65,82,632	[shares] 23,65,82,632	[shares] 23,65,82,632	[shares] 23,65,82,632
Percentage of total shares held at end of period	71.92%	71.92%	71.92%	71.92%

## Details of change in promoters' shareholding [Table]

..(2)

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

Promoters [Axis]	2			
Change in shareholding [Axis]	Shareholding [Member]		Shareholding at beginning of year [Member]	
	31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 42,66,368	[shares] 42,66,368	[shares] 42,66,368	[shares] 42,66,368
Percentage of total shares held at end of period	1.30%	1.30%	1.30%	1.30%
Total number of shares held at end of period	[shares] 42,66,368	[shares] 42,66,368	[shares] 42,66,368	[shares] 42,66,368
Percentage of total shares held at end of period	1.30%	1.30%	1.30%	1.30%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Name of promoter			IL&FS Financial Services Limited	
Increase decrease in shareholding during year			[shares] 0	
Percentage increase decrease in shareholding during year			0.00%	
Total number of shares held at end of period	[shares] 42,66,368	[shares] 42,66,368	[shares] 42,66,368	[shares] 42,66,368
Percentage of total shares held at end of period	1.30%	1.30%	1.30%	1.30%
Details of increase (decrease) in promoters shareholding during year [TextBlock]			0	
Increase decrease in shareholding during year			[shares] 0	
Percentage increase decrease in shareholding during year			0.00%	
Total number of shares held at end of period	[shares] 42,66,368	[shares] 42,66,368	[shares] 42,66,368	[shares] 42,66,368
Percentage of total shares held at end of period	1.30%	1.30%	1.30%	1.30%
Increase decrease in shareholding during year			[shares] 0	
Percentage increase decrease in shareholding during year			0.00%	
Total number of shares held at end of period	[shares] 42,66,368	[shares] 42,66,368	[shares] 42,66,368	[shares] 42,66,368
Percentage of total shares held at end of period	1.30%	1.30%	1.30%	1.30%

## Details of shareholding pattern of top 10 shareholders [Table]

..(1)

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

Name of top 10 shareholder [Axis]	Top 1 shareholder [Member]			
	Shareholding [Member]		Shareholding at beginning of year [Member]	
Change in shareholding [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 87,00,000	[shares] 88,00,000	[shares] 87,00,000	[shares] 88,00,000
Percentage of total shares held at end of period	2.64%	2.68%	2.64%	2.68%
Total number of shares held at end of period	[shares] 87,00,000	[shares] 88,00,000	[shares] 87,00,000	[shares] 88,00,000
Percentage of total shares held at end of period	2.64%	2.68%	2.64%	2.68%
Increase decrease in shareholding during year	[shares] -1,00,000		[shares] -1,00,000	
Percentage increase decrease in shareholding during year	-0.04%		-0.04%	
Total number of shares held at end of period	[shares] 87,00,000	[shares] 88,00,000	[shares] 87,00,000	[shares] 88,00,000
Percentage of total shares held at end of period	2.64%	2.68%	2.64%	2.68%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Refer to child member		Government Pension Fund Global	
Increase decrease in shareholding during year	[shares] -1,00,000		[shares] -1,00,000	
Percentage increase decrease in shareholding during year	-0.04%		-0.04%	
Total number of shares held at end of period	[shares] 87,00,000	[shares] 88,00,000	[shares] 87,00,000	[shares] 88,00,000
Percentage of total shares held at end of period	2.64%	2.68%	2.64%	2.68%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	Refer to child member		05/10/2018 (9,00,000) Transfer 25/01/2019 8,00,000 Transfer	
Increase decrease in shareholding during year	[shares] -1,00,000		[shares] -1,00,000	
Percentage increase decrease in shareholding during year	-0.04%		-0.04%	
Total number of shares held at end of period	[shares] 87,00,000	[shares] 88,00,000	[shares] 87,00,000	[shares] 88,00,000
Percentage of total shares held at end of period	2.64%	2.68%	2.64%	2.68%

## Details of shareholding pattern of top 10 shareholders [Table]

..(2)

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

Name of top 10 shareholder [Axis]	Top 1 shareholder [Member]		Top 2 shareholder [Member]	
Change in shareholding [Axis]	Cumulative shareholding during year [Member]		Shareholding [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 87,00,000	[shares] 88,00,000	[shares] 34,06,784	[shares] 34,06,784
Percentage of total shares held at end of period	2.64%	2.68%	1.04%	1.04%
Total number of shares held at end of period	[shares] 87,00,000	[shares] 88,00,000	[shares] 34,06,784	[shares] 34,06,784
Percentage of total shares held at end of period	2.64%	2.68%	1.04%	1.04%
Increase decrease in shareholding during year	[shares] -1,00,000		[shares] 0	
Percentage increase decrease in shareholding during year	-0.04%		0.00%	
Total number of shares held at end of period	[shares] 87,00,000	[shares] 88,00,000	[shares] 34,06,784	[shares] 34,06,784
Percentage of total shares held at end of period	2.64%	2.68%	1.04%	1.04%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Government Pension Fund Global		Refer to child member	
Increase decrease in shareholding during year	[shares] -1,00,000		[shares] 0	
Percentage increase decrease in shareholding during year	-0.04%		0.00%	
Total number of shares held at end of period	[shares] 87,00,000	[shares] 88,00,000	[shares] 34,06,784	[shares] 34,06,784
Percentage of total shares held at end of period	2.64%	2.68%	1.04%	1.04%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	05/10/2018 (9,00,000) Transfer 25/01/2019 8,00,000 Transfer		Refer to child member	
Increase decrease in shareholding during year	[shares] -1,00,000		[shares] 0	
Percentage increase decrease in shareholding during year	-0.04%		0.00%	
Total number of shares held at end of period	[shares] 87,00,000	[shares] 88,00,000	[shares] 34,06,784	[shares] 34,06,784
Percentage of total shares held at end of period	2.64%	2.68%	1.04%	1.04%

**Details of shareholding pattern of top 10 shareholders [Table]****..(3)**

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

Name of top 10 shareholder [Axis]	Top 2 shareholder [Member]			
	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
Change in shareholding [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 34,06,784	[shares] 34,06,784	[shares] 34,06,784	[shares] 34,06,784
Percentage of total shares held at end of period	1.04%	1.04%	1.04%	1.04%
Total number of shares held at end of period	[shares] 34,06,784	[shares] 34,06,784	[shares] 34,06,784	[shares] 34,06,784
Percentage of total shares held at end of period	1.04%	1.04%	1.04%	1.04%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 34,06,784	[shares] 34,06,784	[shares] 34,06,784	[shares] 34,06,784
Percentage of total shares held at end of period	1.04%	1.04%	1.04%	1.04%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Vibhav Kapoor Ramprakash		Vibhav Kapoor Ramprakash	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 34,06,784	[shares] 34,06,784	[shares] 34,06,784	[shares] 34,06,784
Percentage of total shares held at end of period	1.04%	1.04%	1.04%	1.04%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	NA		NA	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 34,06,784	[shares] 34,06,784	[shares] 34,06,784	[shares] 34,06,784
Percentage of total shares held at end of period	1.04%	1.04%	1.04%	1.04%

**Details of shareholding pattern of top 10 shareholders [Table]****..(4)**

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

Name of top 10 shareholder [Axis]	Top 3 shareholder [Member]			
	Shareholding [Member]		Shareholding at beginning of year [Member]	
Change in shareholding [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 18,17,511	[shares] 0	[shares] 18,17,511	[shares] 0
Percentage of total shares held at end of period	0.55%	0.00%	0.55%	0.00%
Total number of shares held at end of period	[shares] 18,17,511	[shares] 0	[shares] 18,17,511	[shares] 0
Percentage of total shares held at end of period	0.55%	0.00%	0.55%	0.00%
Increase decrease in shareholding during year	[shares] 18,17,511		[shares] 18,17,511	
Percentage increase decrease in shareholding during year	0.55%		0.55%	
Total number of shares held at end of period	[shares] 18,17,511	[shares] 0	[shares] 18,17,511	[shares] 0
Percentage of total shares held at end of period	0.55%	0.00%	0.55%	0.00%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Refer to child member		Suashish Diamonds Limited	
Increase decrease in shareholding during year	[shares] 18,17,511		[shares] 18,17,511	
Percentage increase decrease in shareholding during year	0.55%		0.55%	
Total number of shares held at end of period	[shares] 18,17,511	[shares] 0	[shares] 18,17,511	[shares] 0
Percentage of total shares held at end of period	0.55%	0.00%	0.55%	0.00%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	Refer to child member		22/03/2019 18,17,511	
Increase decrease in shareholding during year	[shares] 18,17,511		[shares] 18,17,511	
Percentage increase decrease in shareholding during year	0.55%		0.55%	
Total number of shares held at end of period	[shares] 18,17,511	[shares] 0	[shares] 18,17,511	[shares] 0
Percentage of total shares held at end of period	0.55%	0.00%	0.55%	0.00%



## Details of shareholding pattern of top 10 shareholders [Table]

..(5)

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

Name of top 10 shareholder [Axis]	Top 3 shareholder [Member]		Top 4 shareholder [Member]	
Change in shareholding [Axis]	Cumulative shareholding during year [Member]		Shareholding [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 18,17,511	[shares] 0	[shares] 16,37,600	[shares] 16,67,600
Percentage of total shares held at end of period	0.55%	0.00%	0.49%	0.51%
Total number of shares held at end of period	[shares] 18,17,511	[shares] 0	[shares] 16,37,600	[shares] 16,67,600
Percentage of total shares held at end of period	0.55%	0.00%	0.49%	0.51%
Increase decrease in shareholding during year	[shares] 18,17,511		[shares] -30,000	
Percentage increase decrease in shareholding during year	0.55%		-0.02%	
Total number of shares held at end of period	[shares] 18,17,511	[shares] 0	[shares] 16,37,600	[shares] 16,67,600
Percentage of total shares held at end of period	0.55%	0.00%	0.49%	0.51%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Suashish Diamonds Limited		Refer to child member	
Increase decrease in shareholding during year	[shares] 18,17,511		[shares] -30,000	
Percentage increase decrease in shareholding during year	0.55%		-0.02%	
Total number of shares held at end of period	[shares] 18,17,511	[shares] 0	[shares] 16,37,600	[shares] 16,67,600
Percentage of total shares held at end of period	0.55%	0.00%	0.49%	0.51%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	22/03/2019 18,17,511		Refer to child member	
Increase decrease in shareholding during year	[shares] 18,17,511		[shares] -30,000	
Percentage increase decrease in shareholding during year	0.55%		-0.02%	
Total number of shares held at end of period	[shares] 18,17,511	[shares] 0	[shares] 16,37,600	[shares] 16,67,600
Percentage of total shares held at end of period	0.55%	0.00%	0.49%	0.51%

## Details of shareholding pattern of top 10 shareholders [Table]

..(6)

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

Name of top 10 shareholder [Axis]	Top 4 shareholder [Member]			
	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
Change in shareholding [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 16,37,600	[shares] 16,67,600	[shares] 16,37,600	[shares] 16,67,600
Percentage of total shares held at end of period	0.49%	0.51%	0.49%	0.51%
Total number of shares held at end of period	[shares] 16,37,600	[shares] 16,67,600	[shares] 16,37,600	[shares] 16,67,600
Percentage of total shares held at end of period	0.49%	0.51%	0.49%	0.51%
Increase decrease in shareholding during year	[shares] -30,000		[shares] -30,000	
Percentage increase decrease in shareholding during year	-0.02%		-0.02%	
Total number of shares held at end of period	[shares] 16,37,600	[shares] 16,67,600	[shares] 16,37,600	[shares] 16,67,600
Percentage of total shares held at end of period	0.49%	0.51%	0.49%	0.51%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Danske Invest Sicav - SIF - Emerging And Frontier Markets Smid II		Danske Invest Sicav - SIF - Emerging And Frontier Markets Smid II	
Increase decrease in shareholding during year	[shares] -30,000		[shares] -30,000	
Percentage increase decrease in shareholding during year	-0.02%		-0.02%	
Total number of shares held at end of period	[shares] 16,37,600	[shares] 16,67,600	[shares] 16,37,600	[shares] 16,67,600
Percentage of total shares held at end of period	0.49%	0.51%	0.49%	0.51%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	05/10/2018 (30,000)		05/10/2018 (30,000)	
Increase decrease in shareholding during year	[shares] -30,000		[shares] -30,000	
Percentage increase decrease in shareholding during year	-0.02%		-0.02%	
Total number of shares held at end of period	[shares] 16,37,600	[shares] 16,67,600	[shares] 16,37,600	[shares] 16,67,600
Percentage of total shares held at end of period	0.49%	0.51%	0.49%	0.51%

## Details of shareholding pattern of top 10 shareholders [Table]

..(7)

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

Name of top 10 shareholder [Axis]	Top 5 shareholder [Member]			
	Shareholding [Member]		Shareholding at beginning of year [Member]	
Change in shareholding [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 10,07,473	[shares] 0	[shares] 10,07,473	[shares] 0
Percentage of total shares held at end of period	0.31%	0.00%	0.31%	0.00%
Total number of shares held at end of period	[shares] 10,07,473	[shares] 0	[shares] 10,07,473	[shares] 0
Percentage of total shares held at end of period	0.31%	0.00%	0.31%	0.00%
Increase decrease in shareholding during year	[shares] 10,07,473		[shares] 10,07,473	
Percentage increase decrease in shareholding during year	0.31%		0.31%	
Total number of shares held at end of period	[shares] 10,07,473	[shares] 0	[shares] 10,07,473	[shares] 0
Percentage of total shares held at end of period	0.31%	0.00%	0.31%	0.00%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Refer to child member		Keval Share Broking P. Ltd.	
Increase decrease in shareholding during year	[shares] 10,07,473		[shares] 10,07,473	
Percentage increase decrease in shareholding during year	0.31%		0.31%	
Total number of shares held at end of period	[shares] 10,07,473	[shares] 0	[shares] 10,07,473	[shares] 0
Percentage of total shares held at end of period	0.31%	0.00%	0.31%	0.00%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	Refer to child member		08/03/2019 26,000 29/03/2019 9,81,473	
Increase decrease in shareholding during year	[shares] 10,07,473		[shares] 10,07,473	
Percentage increase decrease in shareholding during year	0.31%		0.31%	
Total number of shares held at end of period	[shares] 10,07,473	[shares] 0	[shares] 10,07,473	[shares] 0
Percentage of total shares held at end of period	0.31%	0.00%	0.31%	0.00%

## Details of shareholding pattern of top 10 shareholders [Table]

..(8)

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

Name of top 10 shareholder [Axis]	Top 5 shareholder [Member]		Top 6 shareholder [Member]	
Change in shareholding [Axis]	Cumulative shareholding during year [Member]		Shareholding [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 10,07,473	[shares] 0	[shares] 9,54,022	[shares] 85,683
Percentage of total shares held at end of period	0.31%	0.00%	0.29%	0.03%
Total number of shares held at end of period	[shares] 10,07,473	[shares] 0	[shares] 9,54,022	[shares] 85,683
Percentage of total shares held at end of period	0.31%	0.00%	0.29%	0.03%
Increase decrease in shareholding during year	[shares] 10,07,473		[shares] 8,68,339	
Percentage increase decrease in shareholding during year	0.31%		0.26%	
Total number of shares held at end of period	[shares] 10,07,473	[shares] 0	[shares] 9,54,022	[shares] 85,683
Percentage of total shares held at end of period	0.31%	0.00%	0.29%	0.03%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Keval Share Broking P. Ltd.		Refer to child member	
Increase decrease in shareholding during year	[shares] 10,07,473		[shares] 8,68,339	
Percentage increase decrease in shareholding during year	0.31%		0.26%	
Total number of shares held at end of period	[shares] 10,07,473	[shares] 0	[shares] 9,54,022	[shares] 85,683
Percentage of total shares held at end of period	0.31%	0.00%	0.29%	0.03%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	08/03/2019 26,000 29/03/2019 9,81,473		Refer to child member	
Increase decrease in shareholding during year	[shares] 10,07,473		[shares] 8,68,339	
Percentage increase decrease in shareholding during year	0.31%		0.26%	
Total number of shares held at end of period	[shares] 10,07,473	[shares] 0	[shares] 9,54,022	[shares] 85,683
Percentage of total shares held at end of period	0.31%	0.00%	0.29%	0.03%

## Details of shareholding pattern of top 10 shareholders [Table]

..(9)

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

Name of top 10 shareholder [Axis]	Top 6 shareholder [Member]			
	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
Change in shareholding [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 9,54,022	[shares] 85,683	[shares] 9,54,022	[shares] 85,683
Percentage of total shares held at end of period	0.29%	0.03%	0.29%	0.03%
Total number of shares held at end of period	[shares] 9,54,022	[shares] 85,683	[shares] 9,54,022	[shares] 85,683
Percentage of total shares held at end of period	0.29%	0.03%	0.29%	0.03%
Increase decrease in shareholding during year	[shares] 8,68,339		[shares] 8,68,339	
Percentage increase decrease in shareholding during year	0.26%		0.26%	
Total number of shares held at end of period	[shares] 9,54,022	[shares] 85,683	[shares] 9,54,022	[shares] 85,683
Percentage of total shares held at end of period	0.29%	0.03%	0.29%	0.03%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Morgan Stanley France S.A.		Morgan Stanley France S.A.	
Increase decrease in shareholding during year	[shares] 8,68,339		[shares] 8,68,339	
Percentage increase decrease in shareholding during year	0.26%		0.26%	
Total number of shares held at end of period	[shares] 9,54,022	[shares] 85,683	[shares] 9,54,022	[shares] 85,683
Percentage of total shares held at end of period	0.29%	0.03%	0.29%	0.03%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	Textual information (1) [See below]		Textual information (2) [See below]	
Increase decrease in shareholding during year	[shares] 8,68,339		[shares] 8,68,339	
Percentage increase decrease in shareholding during year	0.26%		0.26%	
Total number of shares held at end of period	[shares] 9,54,022	[shares] 85,683	[shares] 9,54,022	[shares] 85,683
Percentage of total shares held at end of period	0.29%	0.03%	0.29%	0.03%

## Details of shareholding pattern of top 10 shareholders [Table]

..(10)

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

Name of top 10 shareholder [Axis]	Top 7 shareholder [Member]			
	Shareholding [Member]		Shareholding at beginning of year [Member]	
Change in shareholding [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 8,99,281	[shares] 8,40,298	[shares] 8,99,281	[shares] 8,40,298
Percentage of total shares held at end of period	0.27%	0.26%	0.27%	0.26%
Total number of shares held at end of period	[shares] 8,99,281	[shares] 8,40,298	[shares] 8,99,281	[shares] 8,40,298
Percentage of total shares held at end of period	0.27%	0.26%	0.27%	0.26%
Increase decrease in shareholding during year	[shares] 58,983		[shares] 58,983	
Percentage increase decrease in shareholding during year	0.01%		0.01%	
Total number of shares held at end of period	[shares] 8,99,281	[shares] 8,40,298	[shares] 8,99,281	[shares] 8,40,298
Percentage of total shares held at end of period	0.27%	0.26%	0.27%	0.26%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Refer to child member		Danske Invest Sicav-SIF-Emerging And Frontier Markets SMID	
Increase decrease in shareholding during year	[shares] 58,983		[shares] 58,983	
Percentage increase decrease in shareholding during year	0.01%		0.01%	
Total number of shares held at end of period	[shares] 8,99,281	[shares] 8,40,298	[shares] 8,99,281	[shares] 8,40,298
Percentage of total shares held at end of period	0.27%	0.26%	0.27%	0.26%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	Refer to child member		13/04/2018 55,437 20/04/2018 19,000 05/10/2018 (15,454)	
Increase decrease in shareholding during year	[shares] 58,983		[shares] 58,983	
Percentage increase decrease in shareholding during year	0.01%		0.01%	
Total number of shares held at end of period	[shares] 8,99,281	[shares] 8,40,298	[shares] 8,99,281	[shares] 8,40,298
Percentage of total shares held at end of period	0.27%	0.26%	0.27%	0.26%

## Details of shareholding pattern of top 10 shareholders [Table]

..(11)

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

Name of top 10 shareholder [Axis]	Top 7 shareholder [Member]		Top 8 shareholder [Member]	
Change in shareholding [Axis]	Cumulative shareholding during year [Member]		Shareholding [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 8,99,281	[shares] 8,40,298	[shares] 8,42,884	[shares] 8,42,884
Percentage of total shares held at end of period	0.27%	0.26%	0.26%	0.26%
Total number of shares held at end of period	[shares] 8,99,281	[shares] 8,40,298	[shares] 8,42,884	[shares] 8,42,884
Percentage of total shares held at end of period	0.27%	0.26%	0.26%	0.26%
Increase decrease in shareholding during year	[shares] 58,983		[shares] 0	
Percentage increase decrease in shareholding during year	0.01%		0.00%	
Total number of shares held at end of period	[shares] 8,99,281	[shares] 8,40,298	[shares] 8,42,884	[shares] 8,42,884
Percentage of total shares held at end of period	0.27%	0.26%	0.26%	0.26%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Danske Invest Sicav-SIF-Emerging And Frontier Markets SMID		Refer to child member	
Increase decrease in shareholding during year	[shares] 58,983		[shares] 0	
Percentage increase decrease in shareholding during year	0.01%		0.00%	
Total number of shares held at end of period	[shares] 8,99,281	[shares] 8,40,298	[shares] 8,42,884	[shares] 8,42,884
Percentage of total shares held at end of period	0.27%	0.26%	0.26%	0.26%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	13/04/2018 55,437 20/04/2018 19,000 05/10/2018 (15,454)		Refer to child member	
Increase decrease in shareholding during year	[shares] 58,983		[shares] 0	
Percentage increase decrease in shareholding during year	0.01%		0.00%	
Total number of shares held at end of period	[shares] 8,99,281	[shares] 8,40,298	[shares] 8,42,884	[shares] 8,42,884
Percentage of total shares held at end of period	0.27%	0.26%	0.26%	0.26%

## Details of shareholding pattern of top 10 shareholders [Table]

..(12)

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

Name of top 10 shareholder [Axis]	Top 8 shareholder [Member]			
	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
Change in shareholding [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 8,42,884	[shares] 8,42,884	[shares] 8,42,884	[shares] 8,42,884
Percentage of total shares held at end of period	0.26%	0.26%	0.26%	0.26%
Total number of shares held at end of period	[shares] 8,42,884	[shares] 8,42,884	[shares] 8,42,884	[shares] 8,42,884
Percentage of total shares held at end of period	0.26%	0.26%	0.26%	0.26%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 8,42,884	[shares] 8,42,884	[shares] 8,42,884	[shares] 8,42,884
Percentage of total shares held at end of period	0.26%	0.26%	0.26%	0.26%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Life Insurance Corporation of India		Life Insurance Corporation of India	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 8,42,884	[shares] 8,42,884	[shares] 8,42,884	[shares] 8,42,884
Percentage of total shares held at end of period	0.26%	0.26%	0.26%	0.26%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	NA		NA	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 8,42,884	[shares] 8,42,884	[shares] 8,42,884	[shares] 8,42,884
Percentage of total shares held at end of period	0.26%	0.26%	0.26%	0.26%



## Details of shareholding pattern of top 10 shareholders [Table]

..(13)

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

Name of top 10 shareholder [Axis]	Top 9 shareholder [Member]			
	Shareholding [Member]		Shareholding at beginning of year [Member]	
Change in shareholding [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 8,33,581	[shares] 3,33,339	[shares] 8,33,581	[shares] 3,33,339
Percentage of total shares held at end of period	0.25%	0.10%	0.25%	0.10%
Total number of shares held at end of period	[shares] 8,33,581	[shares] 3,33,339	[shares] 8,33,581	[shares] 3,33,339
Percentage of total shares held at end of period	0.25%	0.10%	0.25%	0.10%
Increase decrease in shareholding during year	[shares] 5,00,242		[shares] 5,00,242	
Percentage increase decrease in shareholding during year	0.15%		0.15%	
Total number of shares held at end of period	[shares] 8,33,581	[shares] 3,33,339	[shares] 8,33,581	[shares] 3,33,339
Percentage of total shares held at end of period	0.25%	0.10%	0.25%	0.10%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Refer to child member		Angel Broking Limited	
Increase decrease in shareholding during year	[shares] 5,00,242		[shares] 5,00,242	
Percentage increase decrease in shareholding during year	0.15%		0.15%	
Total number of shares held at end of period	[shares] 8,33,581	[shares] 3,33,339	[shares] 8,33,581	[shares] 3,33,339
Percentage of total shares held at end of period	0.25%	0.10%	0.25%	0.10%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	Refer to child member		Textual information (3) [See below]	
Increase decrease in shareholding during year	[shares] 5,00,242		[shares] 5,00,242	
Percentage increase decrease in shareholding during year	0.15%		0.15%	
Total number of shares held at end of period	[shares] 8,33,581	[shares] 3,33,339	[shares] 8,33,581	[shares] 3,33,339
Percentage of total shares held at end of period	0.25%	0.10%	0.25%	0.10%

## Details of shareholding pattern of top 10 shareholders [Table]

..(14)

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

Name of top 10 shareholder [Axis]	Top 9 shareholder [Member]		Top 10 shareholder [Member]	
Change in shareholding [Axis]	Cumulative shareholding during year [Member]		Shareholding [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 8,33,581	[shares] 3,33,339	[shares] 7,80,770	[shares] 9,00,087
Percentage of total shares held at end of period	0.25%	0.10%	0.24%	0.27%
Total number of shares held at end of period	[shares] 8,33,581	[shares] 3,33,339	[shares] 7,80,770	[shares] 9,00,087
Percentage of total shares held at end of period	0.25%	0.10%	0.24%	0.27%
Increase decrease in shareholding during year	[shares] 5,00,242		[shares] -1,19,317	
Percentage increase decrease in shareholding during year	0.15%		-0.03%	
Total number of shares held at end of period	[shares] 8,33,581	[shares] 3,33,339	[shares] 7,80,770	[shares] 9,00,087
Percentage of total shares held at end of period	0.25%	0.10%	0.24%	0.27%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Angel Broking Limited		Refer to child member	
Increase decrease in shareholding during year	[shares] 5,00,242		[shares] -1,19,317	
Percentage increase decrease in shareholding during year	0.15%		-0.03%	
Total number of shares held at end of period	[shares] 8,33,581	[shares] 3,33,339	[shares] 7,80,770	[shares] 9,00,087
Percentage of total shares held at end of period	0.25%	0.10%	0.24%	0.27%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	Textual information (4) [See below]		Refer to child member	
Increase decrease in shareholding during year	[shares] 5,00,242		[shares] -1,19,317	
Percentage increase decrease in shareholding during year	0.15%		-0.03%	
Total number of shares held at end of period	[shares] 8,33,581	[shares] 3,33,339	[shares] 7,80,770	[shares] 9,00,087
Percentage of total shares held at end of period	0.25%	0.10%	0.24%	0.27%

## Details of shareholding pattern of top 10 shareholders [Table]

..(15)

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

Name of top 10 shareholder [Axis]	Top 10 shareholder [Member]			
	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
Change in shareholding [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 7,80,770	[shares] 9,00,087	[shares] 7,80,770	[shares] 9,00,087
Percentage of total shares held at end of period	0.24%	0.27%	0.24%	0.27%
Total number of shares held at end of period	[shares] 7,80,770	[shares] 9,00,087	[shares] 7,80,770	[shares] 9,00,087
Percentage of total shares held at end of period	0.24%	0.27%	0.24%	0.27%
Increase decrease in shareholding during year	[shares] -1,19,317		[shares] -1,19,317	
Percentage increase decrease in shareholding during year	-0.03%		-0.03%	
Total number of shares held at end of period	[shares] 7,80,770	[shares] 9,00,087	[shares] 7,80,770	[shares] 9,00,087
Percentage of total shares held at end of period	0.24%	0.27%	0.24%	0.27%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Emerging Markets Core Equity Portfolio (The Portfolio) of DFA Investment Dimensions Group Inc. (DFAIDG)		Emerging Markets Core Equity Portfolio (The Portfolio) of DFA Investment Dimensions Group Inc. (DFAIDG)	
Increase decrease in shareholding during year	[shares] -1,19,317		[shares] -1,19,317	
Percentage increase decrease in shareholding during year	-0.03%		-0.03%	
Total number of shares held at end of period	[shares] 7,80,770	[shares] 9,00,087	[shares] 7,80,770	[shares] 9,00,087
Percentage of total shares held at end of period	0.24%	0.27%	0.24%	0.27%
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	18/05/2018 23,641 08/03/2019 (1,16,558) 15/03/2019 (26,400)		18/05/2018 23,641 08/03/2019 (1,16,558) 15/03/2019 (26,400)	
Increase decrease in shareholding during year	[shares] -1,19,317		[shares] -1,19,317	
Percentage increase decrease in shareholding during year	-0.03%		-0.03%	
Total number of shares held at end of period	[shares] 7,80,770	[shares] 9,00,087	[shares] 7,80,770	[shares] 9,00,087
Percentage of total shares held at end of period	0.24%	0.27%	0.24%	0.27%

## Details of directors signing board report [Table]

..(1)

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

Directors signing board report [Axis]	1	2	3	4
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	VINEET	CHANDRA	NAND	BIJAY
Middle name of director		SHEKHAR		
Last name of director	NAYYAR	RAJAN	KISHORE	KUMAR
Designation of director	Nominee Director	Nominee Director	Nominee Director	Nominee Director
Director identification number of director	00018243	00126063	08267502	07262627
Date of signing board report	04/06/2020	04/06/2020	04/06/2020	04/06/2020

## Details of shareholding pattern of directors and key managerial personnel [Table]

..(1)

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

Directors and key managerial personnel [Axis]		1		
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 6,37,916	[shares] 6,37,916	[shares] 6,37,916	[shares] 6,37,916
Percentage of total shares held at end of period	0.19%	0.19%	0.19%	0.19%
Total number of shares held at end of period	[shares] 6,37,916	[shares] 6,37,916	[shares] 6,37,916	[shares] 6,37,916
Percentage of total shares held at end of period	0.19%	0.19%	0.19%	0.19%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 6,37,916	[shares] 6,37,916	[shares] 6,37,916	[shares] 6,37,916
Percentage of total shares held at end of period	0.19%	0.19%	0.19%	0.19%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 6,37,916	[shares] 6,37,916	[shares] 6,37,916	[shares] 6,37,916
Percentage of total shares held at end of period	0.19%	0.19%	0.19%	0.19%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	Hari Sankaran		Hari Sankaran	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 6,37,916	[shares] 6,37,916	[shares] 6,37,916	[shares] 6,37,916
Percentage of total shares held at end of period	0.19%	0.19%	0.19%	0.19%
Details of increase (decrease) in directors and key managerial personnel shareholding during year [TextBlock]	Nil movement during the year		Nil movement during the year	

## Details of shareholding pattern of directors and key managerial personnel [Table]

..(2)

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

Directors and key managerial personnel [Axis]		2		
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 5,85,901	[shares] 5,85,901	[shares] 5,85,901	[shares] 5,85,901
Percentage of total shares held at end of period	0.18%	0.18%	0.18%	0.18%
Total number of shares held at end of period	[shares] 5,85,901	[shares] 5,85,901	[shares] 5,85,901	[shares] 5,85,901
Percentage of total shares held at end of period	0.18%	0.18%	0.18%	0.18%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 5,85,901	[shares] 5,85,901	[shares] 5,85,901	[shares] 5,85,901
Percentage of total shares held at end of period	0.18%	0.18%	0.18%	0.18%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 5,85,901	[shares] 5,85,901	[shares] 5,85,901	[shares] 5,85,901
Percentage of total shares held at end of period	0.18%	0.18%	0.18%	0.18%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	K Ramchand		K Ramchand	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 5,85,901	[shares] 5,85,901	[shares] 5,85,901	[shares] 5,85,901
Percentage of total shares held at end of period	0.18%	0.18%	0.18%	0.18%
Details of increase (decrease) in directors and key managerial personnel shareholding during year [TextBlock]	Nil movement during the year		Nil movement during the year	

**Details of shareholding pattern of directors and key managerial personnel [Table]****..(3)**

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

Directors and key managerial personnel [Axis]		3		
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 5,33,061	[shares] 5,33,061	[shares] 5,33,061	[shares] 5,33,061
Percentage of total shares held at end of period	0.16%	0.16%	0.16%	0.16%
Total number of shares held at end of period	[shares] 5,33,061	[shares] 5,33,061	[shares] 5,33,061	[shares] 5,33,061
Percentage of total shares held at end of period	0.16%	0.16%	0.16%	0.16%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 5,33,061	[shares] 5,33,061	[shares] 5,33,061	[shares] 5,33,061
Percentage of total shares held at end of period	0.16%	0.16%	0.16%	0.16%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 5,33,061	[shares] 5,33,061	[shares] 5,33,061	[shares] 5,33,061
Percentage of total shares held at end of period	0.16%	0.16%	0.16%	0.16%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	Ravi Parthasarathy		Ravi Parthasarathy	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 5,33,061	[shares] 5,33,061	[shares] 5,33,061	[shares] 5,33,061
Percentage of total shares held at end of period	0.16%	0.16%	0.16%	0.16%
Details of increase (decrease) in directors and key managerial personnel shareholding during year [TextBlock]	Nil movement during the year		Nil movement during the year	

## Details of shareholding pattern of directors and key managerial personnel [Table]

..(4)

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

Directors and key managerial personnel [Axis]		4		
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 5,35,734	[shares] 5,35,734	[shares] 5,35,734	[shares] 5,35,734
Percentage of total shares held at end of period	0.16%	0.16%	0.16%	0.16%
Total number of shares held at end of period	[shares] 5,35,734	[shares] 5,35,734	[shares] 5,35,734	[shares] 5,35,734
Percentage of total shares held at end of period	0.16%	0.16%	0.16%	0.16%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 5,35,734	[shares] 5,35,734	[shares] 5,35,734	[shares] 5,35,734
Percentage of total shares held at end of period	0.16%	0.16%	0.16%	0.16%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 5,35,734	[shares] 5,35,734	[shares] 5,35,734	[shares] 5,35,734
Percentage of total shares held at end of period	0.16%	0.16%	0.16%	0.16%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	Arun K Saha		Arun K Saha	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 5,35,734	[shares] 5,35,734	[shares] 5,35,734	[shares] 5,35,734
Percentage of total shares held at end of period	0.16%	0.16%	0.16%	0.16%
Details of increase (decrease) in directors and key managerial personnel shareholding during year [TextBlock]	Nil movement during the year		Nil movement during the year	

## Details of shareholding pattern of directors and key managerial personnel [Table]

..(5)

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

Directors and key managerial personnel [Axis]	5			
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 1,69,420	[shares] 1,69,420	[shares] 1,69,420	[shares] 1,69,420
Percentage of total shares held at end of period	0.05%	0.05%	0.05%	0.05%
Total number of shares held at end of period	[shares] 1,69,420	[shares] 1,69,420	[shares] 1,69,420	[shares] 1,69,420
Percentage of total shares held at end of period	0.05%	0.05%	0.05%	0.05%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,69,420	[shares] 1,69,420	[shares] 1,69,420	[shares] 1,69,420
Percentage of total shares held at end of period	0.05%	0.05%	0.05%	0.05%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,69,420	[shares] 1,69,420	[shares] 1,69,420	[shares] 1,69,420
Percentage of total shares held at end of period	0.05%	0.05%	0.05%	0.05%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	Mukund Sapre		Mukund Sapre	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,69,420	[shares] 1,69,420	[shares] 1,69,420	[shares] 1,69,420
Percentage of total shares held at end of period	0.05%	0.05%	0.05%	0.05%
Details of increase (decrease) in directors and key managerial personnel shareholding during year [TextBlock]	Nil movement during the year		Nil movement during the year	



## Details of shareholding pattern of directors and key managerial personnel [Table]

..(6)

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

Directors and key managerial personnel [Axis]		6		
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 59,144	[shares] 59,144	[shares] 59,144	[shares] 59,144
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Total number of shares held at end of period	[shares] 59,144	[shares] 59,144	[shares] 59,144	[shares] 59,144
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 59,144	[shares] 59,144	[shares] 59,144	[shares] 59,144
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 59,144	[shares] 59,144	[shares] 59,144	[shares] 59,144
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	Krishna Ghag		Krishna Ghag	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 59,144	[shares] 59,144	[shares] 59,144	[shares] 59,144
Percentage of total shares held at end of period	0.02%	0.02%	0.02%	0.02%
Details of increase (decrease) in directors and key managerial personnel shareholding during year [TextBlock]	Nil movement during the year		Nil movement during the year	

## Details of shareholding pattern of directors and key managerial personnel [Table]

..(7)

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

Directors and key managerial personnel [Axis]		7		
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 666	[shares] 666	[shares] 666	[shares] 666
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 666	[shares] 666	[shares] 666	[shares] 666
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 666	[shares] 666	[shares] 666	[shares] 666
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 666	[shares] 666	[shares] 666	[shares] 666
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	Dilip Bhatia		Dilip Bhatia	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 666	[shares] 666	[shares] 666	[shares] 666
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of increase (decrease) in directors and key managerial personnel shareholding during year [TextBlock]	Nil movement during the year		Nil movement during the year	

## Details of shareholding pattern of directors and key managerial personnel [Table]

..(8)

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

Directors and key managerial personnel [Axis]		8		
Change in shareholding [Axis]		Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	Vineet Nayyar		Vineet Nayyar	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of increase (decrease) in directors and key managerial personnel shareholding during year [TextBlock]	NA		NA	

## Details of shareholding pattern of directors and key managerial personnel [Table]

..(9)

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

Directors and key managerial personnel [Axis]		9		
Change in shareholding [Axis]		Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]
		01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019
Total number of shares held at end of period		[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period		0.00%	0.00%	0.00%
Total number of shares held at end of period		[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period		0.00%	0.00%	0.00%
Increase decrease in shareholding during year		[shares] 0		[shares] 0
Percentage increase decrease in shareholding during year		0.00%		0.00%
Total number of shares held at end of period		[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period		0.00%	0.00%	0.00%
Increase decrease in shareholding during year		[shares] 0		[shares] 0
Percentage increase decrease in shareholding during year		0.00%		0.00%
Total number of shares held at end of period		[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period		0.00%	0.00%	0.00%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	Chandra Shekhar			Chandra Shekhar
Increase decrease in shareholding during year		[shares] 0		[shares] 0
Percentage increase decrease in shareholding during year		0.00%		0.00%
Total number of shares held at end of period		[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period		0.00%	0.00%	0.00%
Details of increase (decrease) in directors and key managerial personnel shareholding during year [TextBlock]	NA			NA

## Details of shareholding pattern of directors and key managerial personnel [Table]

..(10)

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

Directors and key managerial personnel [Axis]		10		
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 1,000	[shares] 1,000	[shares] 1,000	[shares] 1,000
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 1,000	[shares] 1,000	[shares] 1,000	[shares] 1,000
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,000	[shares] 1,000	[shares] 1,000	[shares] 1,000
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,000	[shares] 1,000	[shares] 1,000	[shares] 1,000
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	Neeru Singh		Neeru Singh	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,000	[shares] 1,000	[shares] 1,000	[shares] 1,000
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of increase (decrease) in directors and key managerial personnel shareholding during year [TextBlock]	Nil movement during the year		Nil movement during the year	

## Details of shareholding pattern of directors and key managerial personnel [Table]

..(11)

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

Directors and key managerial personnel [Axis]		11		
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	Nand Kishore		Nand Kishore	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of increase (decrease) in directors and key managerial personnel shareholding during year [TextBlock]	NA		NA	

**Details of shareholding pattern of directors and key managerial personnel [Table]****..(12)**

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

Directors and key managerial personnel [Axis]		12		
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 158	[shares] 158	[shares] 158	[shares] 158
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 158	[shares] 158	[shares] 158	[shares] 158
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 158	[shares] 158	[shares] 158	[shares] 158
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 158	[shares] 158	[shares] 158	[shares] 158
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	Shaivali Parekh		Shaivali Parekh	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 158	[shares] 158	[shares] 158	[shares] 158
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of increase (decrease) in directors and key managerial personnel shareholding during year [TextBlock]	Nil movement during the year		Nil movement during the year	

## Details of shareholding pattern of directors and key managerial personnel [Table]

..(13)

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

Directors and key managerial personnel [Axis]	13			
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 79	[shares] 79	[shares] 79	[shares] 79
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 79	[shares] 79	[shares] 79	[shares] 79
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 79	[shares] 79	[shares] 79	[shares] 79
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 79	[shares] 79	[shares] 79	[shares] 79
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	Deepak Dasgupta		Deepak Dasgupta	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 79	[shares] 79	[shares] 79	[shares] 79
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of increase (decrease) in directors and key managerial personnel shareholding during year [TextBlock]	Nil movement during the year		Nil movement during the year	



## Details of shareholding pattern of directors and key managerial personnel [Table]

..(14)

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

Directors and key managerial personnel [Axis]	14			
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 70	[shares] 70	[shares] 70	[shares] 70
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 70	[shares] 70	[shares] 70	[shares] 70
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 70	[shares] 70	[shares] 70	[shares] 70
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 70	[shares] 70	[shares] 70	[shares] 70
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	R C Sinha		R C Sinha	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 70	[shares] 70	[shares] 70	[shares] 70
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of increase (decrease) in directors and key managerial personnel shareholding during year [TextBlock]	Nil movement during the year		Nil movement during the year	

**Details of shareholding pattern of directors and key managerial personnel [Table]****..(15)**

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

Directors and key managerial personnel [Axis]	15			
	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
Change in shareholding [Axis]	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	H P Jamdar		H P Jamdar	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of increase (decrease) in directors and key managerial personnel shareholding during year [TextBlock]	NA		NA	

**Details of shareholding pattern [Table]****..(1)**

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

Shareholding pattern [Axis]	Promoters [Member]		Indian [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 24,08,49,000	[shares] 24,08,49,000	[shares] 24,08,49,000	[shares] 24,08,49,000
Number of physical shares held end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total number of shares held at end of period	[shares] 24,08,49,000	[shares] 24,08,49,000	[shares] 24,08,49,000	[shares] 24,08,49,000
Percentage of total shares held at end of period	73.22%	73.22%	73.22%	73.22%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 24,08,49,000	[shares] 24,08,49,000	[shares] 24,08,49,000	[shares] 24,08,49,000
Percentage of total shares held at end of period	73.22%	73.22%	73.22%	73.22%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 24,08,49,000	[shares] 24,08,49,000	[shares] 24,08,49,000	[shares] 24,08,49,000
Percentage of total shares held at end of period	73.22%	73.22%	73.22%	73.22%
Total number of shares held at end of period	[shares] 24,08,49,000	[shares] 24,08,49,000	[shares] 24,08,49,000	[shares] 24,08,49,000
Percentage of total shares held at end of period	73.22%	73.22%	73.22%	73.22%
Total number of shares held at end of period	[shares] 24,08,49,000	[shares] 24,08,49,000	[shares] 24,08,49,000	[shares] 24,08,49,000
Percentage of total shares held at end of period	73.22%	73.22%	73.22%	73.22%

**Details of shareholding pattern [Table]**

..(2)

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

Shareholding pattern [Axis]	Corporate bodies [Member]		Public shareholding [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 24,08,49,000	[shares] 24,08,49,000	[shares] 8,81,05,307	[shares] 8,81,04,975
Number of physical shares held end of period	[shares] 0	[shares] 0	[shares] 5,720	[shares] 6,052
Total number of shares held at end of period	[shares] 24,08,49,000	[shares] 24,08,49,000	[shares] 8,81,11,027	[shares] 8,81,11,027
Percentage of total shares held at end of period	73.22%	73.22%	26.78%	26.78%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 24,08,49,000	[shares] 24,08,49,000	[shares] 8,81,11,027	[shares] 8,81,11,027
Percentage of total shares held at end of period	73.22%	73.22%	26.78%	26.78%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 24,08,49,000	[shares] 24,08,49,000	[shares] 8,81,11,027	[shares] 8,81,11,027
Percentage of total shares held at end of period	73.22%	73.22%	26.78%	26.78%
Total number of shares held at end of period	[shares] 24,08,49,000	[shares] 24,08,49,000	[shares] 8,81,11,027	[shares] 8,81,11,027
Percentage of total shares held at end of period	73.22%	73.22%	26.78%	26.78%
Total number of shares held at end of period	[shares] 24,08,49,000	[shares] 24,08,49,000	[shares] 8,81,11,027	[shares] 8,81,11,027
Percentage of total shares held at end of period	73.22%	73.22%	26.78%	26.78%

**Details of shareholding pattern [Table]**

..(3)

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

Shareholding pattern [Axis]	Institutions [Member]		Foreign institutional investor [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 1,74,79,913	[shares] 1,79,43,643	[shares] 1,55,93,744	[shares] 1,57,38,246
Number of physical shares held end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total number of shares held at end of period	[shares] 1,74,79,913	[shares] 1,79,43,643	[shares] 1,55,93,744	[shares] 1,57,38,246
Percentage of total shares held at end of period	5.31%	5.45%	4.74%	4.78%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,74,79,913	[shares] 1,79,43,643	[shares] 1,55,93,744	[shares] 1,57,38,246
Percentage of total shares held at end of period	5.31%	5.45%	4.74%	4.78%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,74,79,913	[shares] 1,79,43,643	[shares] 1,55,93,744	[shares] 1,57,38,246
Percentage of total shares held at end of period	5.31%	5.45%	4.74%	4.78%
Total number of shares held at end of period	[shares] 1,74,79,913	[shares] 1,79,43,643	[shares] 1,55,93,744	[shares] 1,57,38,246
Percentage of total shares held at end of period	5.31%	5.45%	4.74%	4.78%
Total number of shares held at end of period	[shares] 1,74,79,913	[shares] 1,79,43,643	[shares] 1,55,93,744	[shares] 1,57,38,246
Percentage of total shares held at end of period	5.31%	5.45%	4.74%	4.78%

**Details of shareholding pattern [Table]**

..(4)

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

Shareholding pattern [Axis]	Others institutions [Member]		Non institutions [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 18,86,169	[shares] 22,05,397	[shares] 7,06,25,394	[shares] 7,01,61,332
Number of physical shares held end of period	[shares] 0	[shares] 0	[shares] 5,720	[shares] 6,052
Total number of shares held at end of period	[shares] 18,86,169	[shares] 22,05,397	[shares] 7,06,31,114	[shares] 7,01,67,384
Percentage of total shares held at end of period	0.57%	0.67%	21.47%	21.33%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 18,86,169	[shares] 22,05,397	[shares] 7,06,31,114	[shares] 7,01,67,384
Percentage of total shares held at end of period	0.57%	0.67%	21.47%	21.33%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 18,86,169	[shares] 22,05,397	[shares] 7,06,31,114	[shares] 7,01,67,384
Percentage of total shares held at end of period	0.57%	0.67%	21.47%	21.33%
Total number of shares held at end of period	[shares] 18,86,169	[shares] 22,05,397	[shares] 7,06,31,114	[shares] 7,01,67,384
Percentage of total shares held at end of period	0.57%	0.67%	21.47%	21.33%
Total number of shares held at end of period	[shares] 18,86,169	[shares] 22,05,397	[shares] 7,06,31,114	[shares] 7,01,67,384
Percentage of total shares held at end of period	0.57%	0.67%	21.47%	21.33%

**Details of shareholding pattern [Table]**

..(5)

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

Shareholding pattern [Axis]	Non institutions corporate bodies [Member]		Indian corporate bodies [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 90,50,301	[shares] 1,89,59,131	[shares] 90,50,301	[shares] 82,47,570
Number of physical shares held end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total number of shares held at end of period	[shares] 90,50,301	[shares] 1,89,59,131	[shares] 90,50,301	[shares] 82,47,570
Percentage of total shares held at end of period	2.75%	5.77%	2.75%	2.51%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 90,50,301	[shares] 1,89,59,131	[shares] 90,50,301	[shares] 82,47,570
Percentage of total shares held at end of period	2.75%	5.77%	2.75%	2.51%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 90,50,301	[shares] 1,89,59,131	[shares] 90,50,301	[shares] 82,47,570
Percentage of total shares held at end of period	2.75%	5.77%	2.75%	2.51%
Total number of shares held at end of period	[shares] 90,50,301	[shares] 1,89,59,131	[shares] 90,50,301	[shares] 82,47,570
Percentage of total shares held at end of period	2.75%	5.77%	2.75%	2.51%
Total number of shares held at end of period	[shares] 90,50,301	[shares] 1,89,59,131	[shares] 90,50,301	[shares] 82,47,570
Percentage of total shares held at end of period	2.75%	5.77%	2.75%	2.51%

## Details of shareholding pattern [Table]

..(6)

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

Shareholding pattern [Axis]	Overseas corporate bodies [Member]		Individuals [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 1,07,11,561	[shares] 5,04,11,159	[shares] 4,12,02,138
Number of physical shares held end of period	[shares] 0	[shares] 0	[shares] 5,720	[shares] 6,052
Total number of shares held at end of period	[shares] 0	[shares] 1,07,11,561	[shares] 5,04,16,879	[shares] 4,12,08,190
Percentage of total shares held at end of period	0.00%	3.26%	15.32%	12.53%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 0	[shares] 1,07,11,561	[shares] 5,04,16,879	[shares] 4,12,08,190
Percentage of total shares held at end of period	0.00%	3.26%	15.32%	12.53%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 0	[shares] 1,07,11,561	[shares] 5,04,16,879	[shares] 4,12,08,190
Percentage of total shares held at end of period	0.00%	3.26%	15.32%	12.53%
Total number of shares held at end of period	[shares] 0	[shares] 1,07,11,561	[shares] 5,04,16,879	[shares] 4,12,08,190
Percentage of total shares held at end of period	0.00%	3.26%	15.32%	12.53%
Total number of shares held at end of period	[shares] 0	[shares] 1,07,11,561	[shares] 5,04,16,879	[shares] 4,12,08,190
Percentage of total shares held at end of period	0.00%	3.26%	15.32%	12.53%

## Details of shareholding pattern [Table]

..(7)

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

Shareholding pattern [Axis]	Individual shareholders holding nominal share capital upto rupees one lakh [Member]		Individual shareholders holding nominal share capital in excess of rupees one lakh [Member]	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 2,76,31,405	[shares] 2,05,82,657	[shares] 2,27,79,754	[shares] 2,06,19,481
Number of physical shares held end of period	[shares] 5,720	[shares] 6,052	[shares] 0	[shares] 0
Total number of shares held at end of period	[shares] 2,76,37,125	[shares] 2,05,88,709	[shares] 2,27,79,754	[shares] 2,06,19,481
Percentage of total shares held at end of period	8.40%	6.26%	6.92%	6.27%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 2,76,37,125	[shares] 2,05,88,709	[shares] 2,27,79,754	[shares] 2,06,19,481
Percentage of total shares held at end of period	8.40%	6.26%	6.92%	6.27%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 2,76,37,125	[shares] 2,05,88,709	[shares] 2,27,79,754	[shares] 2,06,19,481
Percentage of total shares held at end of period	8.40%	6.26%	6.92%	6.27%
Total number of shares held at end of period	[shares] 2,76,37,125	[shares] 2,05,88,709	[shares] 2,27,79,754	[shares] 2,06,19,481
Percentage of total shares held at end of period	8.40%	6.26%	6.92%	6.27%
Total number of shares held at end of period	[shares] 2,76,37,125	[shares] 2,05,88,709	[shares] 2,27,79,754	[shares] 2,06,19,481
Percentage of total shares held at end of period	8.40%	6.26%	6.92%	6.27%

**Details of shareholding pattern [Table]**

..(8)

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

Shareholding pattern [Axis]	Other non-institutions [Member]	
	01/04/2018 to 31/03/2019	31/03/2018
Details of shareholding pattern [Abstract]		
Details of shareholding pattern [LineItems]		
Number of demat shares held at end of period	[shares] 1,11,63,934	[shares] 1,00,00,063
Number of physical shares held end of period	[shares] 0	[shares] 0
Total number of shares held at end of period	[shares] 1,11,63,934	[shares] 1,00,00,063
Percentage of total shares held at end of period	3.40%	3.03%
Percentage of change in shares held during year	0.00%	
Total number of shares held at end of period	[shares] 1,11,63,934	[shares] 1,00,00,063
Percentage of total shares held at end of period	3.40%	3.03%
Percentage of change in shares held during year	0.00%	
Total number of shares held at end of period	[shares] 1,11,63,934	[shares] 1,00,00,063
Percentage of total shares held at end of period	3.40%	3.03%
Total number of shares held at end of period	[shares] 1,11,63,934	[shares] 1,00,00,063
Percentage of total shares held at end of period	3.40%	3.03%
Total number of shares held at end of period	[shares] 1,11,63,934	[shares] 1,00,00,063
Percentage of total shares held at end of period	3.40%	3.03%

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

..(1)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	1	2	3	4
	01/04/2018 to 31/03/2019	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	Infrastructure Leasing And Financial Services Limited – Parent Company	Infrastructure Leasing And Financial Services Limited – Parent Company	Infrastructure Leasing And Financial Services Limited – Parent Company	Infrastructure Leasing And Financial Services Limited – Parent Company
Nature of related party relationship	Holding company	Holding company	Holding company	Holding company
Description of nature of material contracts/arrangements/transactions with related party	Revolving Line of Credit	Revolving Line of Credit	Revolving Line of Credit	Revolving Line of Credit
Duration of material contracts/arrangements/transactions with related party	24 Months	24 Months	24 Months	24 Months
Dates of approval of material contracts/arrangements/transactions with related party by board	03/11/2017	22/03/2018	27/04/2018	27/04/2018
Amount paid as advances if any for material contracts/arrangements/transactions with related party	836.53	319	795	250

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

..(2)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	5	6
	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2018 to 31/03/2019</b>
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	Infrastructure Leasing And Financial Services Limited – Parent Company	Infrastructure Leasing And Financial Services Limited – Parent Company
Nature of related party relationship	Holding company	Holding company
Description of nature of material contracts/arrangements/transactions with related party	Revolving Line of Credit	Revolving Line of Credit
Duration of material contracts/arrangements/transactions with related party	24 Months	24 Months
Dates of approval of material contracts/arrangements/transactions with related party by board	27/04/2018	31/07/2018
Amount paid as advances if any for material contracts/arrangements/transactions with related party	267	912

**Details of indebtedness of company [Table]**

..(1)

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

Indebtedness [Axis]	Secured loans excluding deposits [Member]		Unsecured loans [Member]	
	<b>01/04/2018 to 31/03/2019</b>	<b>31/03/2018</b>	<b>01/04/2018 to 31/03/2019</b>	<b>31/03/2018</b>
Details of indebtedness of company [Abstract]				
Details of indebtedness of company [LineItems]				
Changes in indebtedness [Abstract]				
Addition in indebtedness	1,356		4,096	
Reduction in indebtedness	989		2,764	
Total changes in indebtedness	367		1,332	
Principal amount at end of financial year	8,690	8,211	6,740	5,287
Interest due but not paid at end of financial year	208		332	
Interest accrued but not due at end of financial year		112		120
Total indebtedness at end of financial year	8,898	8,323	7,072	5,407

**Details of principal business activities contributing 10% or more of total turnover of company [Table]****..(1)**

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	<b>01/04/2018 to 31/03/2019</b>
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	Development, Implementation, Construction Management, Operation & Management of Toll Roads And Advisory Services Relating To Road Sector Projects in India
Description of main product/service	Development, Implementation, Construction Management, Operation & Management of Toll Roads And Advisory Services Relating To Road Sector Projects in India
NIC code of product/service	42101
Percentage to total turnover of company	29.59%



**Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Table] ..(1)**

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

Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Axis]	Employee 1 [Member]	Employee 2 [Member]	Employee 3 [Member]	Employee 4 [Member]
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Abstract]				
Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Line items]				
Designation of employee	MANAGING DIRECTOR	EXECUTIVE DIRECTOR	HEAD-IMPLEMENTATION	CHIEF FINANCIAL OFFICER
Remuneration received	1,84,02,037	1,29,76,904	1,61,33,139	1,55,66,567
Nature of employment-contractual or otherwise	Contractual and terminable by notice on either side	Contractual and terminable by notice on either side	Contractual and terminable by notice on either side	Contractual and terminable by notice on either side
Qualifications	B.E.(Civil), PGD Planning, DCM	B.Tech (Civil), DSM (NIIT)	Btech (Civil); Mtech (Structural Eng)	B Com, CA
Experience	39	37	39	25
Date of commencement of employment	19/03/2001	01/03/2002	25/01/2008	24/08/2015
Age in Years	[pure] 64	[pure] 59	[pure] 61	[pure] 51
Last employment held by the employee	Infrastructure Leasing and Financial Services Limited	Infrastructure Leasing and Financial Services Limited	IL&FS Rail Limited	Ace Derivatives and Commodity Exchange Limited
Percentage of equity shares held(with spouse and children)	0.18%	0.05%	0.00%	0.00%
Whether the employee is a relative of any director or manager	No	No	No	No
Designation of employee	MANAGING DIRECTOR	EXECUTIVE DIRECTOR	HEAD-IMPLEMENTATION	CHIEF FINANCIAL OFFICER
Remuneration received	1,84,02,037	1,29,76,904	1,61,33,139	1,55,66,567
Nature of employment-contractual or otherwise	Contractual and terminable by notice on either side	Contractual and terminable by notice on either side	Contractual and terminable by notice on either side	Contractual and terminable by notice on either side
Qualifications	B.E.(Civil), PGD Planning, DCM	B.Tech (Civil), DSM (NIIT)	Btech (Civil); Mtech (Structural Eng)	B Com, CA
Experience	39	37	39	25
Date of commencement of employment	19/03/2001	01/03/2002	25/01/2008	24/08/2015
Age in Years	[pure] 64	[pure] 59	[pure] 61	[pure] 51
Last employment held by the employee	Infrastructure Leasing and Financial Services Limited	Infrastructure Leasing and Financial Services Limited	IL&FS Rail Limited	Ace Derivatives and Commodity Exchange Limited
Percentage of equity shares held(with spouse and children)	0.18%	0.05%	0.00%	0.00%
Whether the employee is a relative of any director or manager	No	No	No	No
Designation of employee	MANAGING DIRECTOR	EXECUTIVE DIRECTOR	HEAD-IMPLEMENTATION	CHIEF FINANCIAL OFFICER
Remuneration received	1,84,02,037	1,29,76,904	1,61,33,139	1,55,66,567
Nature of employment-contractual or otherwise	Contractual and terminable by notice on either side	Contractual and terminable by notice on either side	Contractual and terminable by notice on either side	Contractual and terminable by notice on either side
Qualifications	B.E.(Civil), PGD Planning, DCM	B.Tech (Civil), DSM (NIIT)	Btech (Civil); Mtech (Structural Eng)	B Com, CA
Experience	39	37	39	25
Date of commencement of employment	19/03/2001	01/03/2002	25/01/2008	24/08/2015
Age in Years	[pure] 64	[pure] 59	[pure] 61	[pure] 51
Last employment held by the employee	Infrastructure Leasing and Financial Services Limited	Infrastructure Leasing and Financial Services Limited	IL&FS Rail Limited	Ace Derivatives and Commodity Exchange Limited
Percentage of equity shares held(with spouse and children)	0.18%	0.05%	0.00%	0.00%

Whether the employee is a relative of any director or manager	No	No	No	No
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**Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Table] ..(2)**

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

Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Axis]	Employee 5 [Member]	Employee 6 [Member]	Employee 7 [Member]	Employee 8 [Member]
	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2018 to 31/03/2019</b>
Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Abstract]				
Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Line items]				
Designation of employee	SENIOR VICE PRESIDENT	SENIOR VICE PRESIDENT	SENIOR VICE PRESIDENT	SENIOR VICE PRESIDENT
Remuneration received	70,29,347	78,98,095	77,80,157	76,64,242
Nature of employment-contractual or otherwise	Contractual and terminable by notice on either side	Contractual and terminable by notice on either side	Contractual and terminable by notice on either side	Contractual and terminable by notice on either side
Qualifications	Bcom, ICWAI, Sloan Fellowship in Leadership & Strategy	B.Sc. (Civil Eng.)	BE (Civil); M.Tech	BE (Civil); MBA (Fin Mgmt & International Trade Mgmt)
Experience	30	30	31	28
Date of commencement of employment	01/10/2016	28/02/2006	01/09/2005	20/12/2005
Age in Years	[pure] 53	[pure] 53	[pure] 53	[pure] 51
Last employment held by the employee	Infrastructure Leasing and Financial Services Limited	Consulting Engineering Services (india) Pvt. Ltd.	National Highways Authority of India	Road Infrastructure Development Company of Rajasthan Limited
Percentage of equity shares held(with spouse and children)	0.00%	0.00%	0.00%	0.00%
Whether the employee is a relative of any director or manager	No	No	No	No
Designation of employee	SENIOR VICE PRESIDENT	SENIOR VICE PRESIDENT	SENIOR VICE PRESIDENT	SENIOR VICE PRESIDENT
Remuneration received	70,29,347	78,98,095	77,80,157	76,64,242
Nature of employment-contractual or otherwise	Contractual and terminable by notice on either side	Contractual and terminable by notice on either side	Contractual and terminable by notice on either side	Contractual and terminable by notice on either side
Qualifications	Bcom, ICWAI, Sloan Fellowship in Leadership & Strategy	B.Sc. (Civil Eng.)	BE (Civil); M.Tech	BE (Civil); MBA (Fin Mgmt & International Trade Mgmt)
Experience	30	30	31	28
Date of commencement of employment	01/10/2016	28/02/2006	01/09/2005	20/12/2005
Age in Years	[pure] 53	[pure] 53	[pure] 53	[pure] 51
Last employment held by the employee	Infrastructure Leasing and Financial Services Limited	Consulting Engineering Services (india) Pvt. Ltd.	National Highways Authority of India	Road Infrastructure Development Company of Rajasthan Limited
Percentage of equity shares held(with spouse and children)	0.00%	0.00%	0.00%	0.00%
Whether the employee is a relative of any director or manager	No	No	No	No
Designation of employee	SENIOR VICE PRESIDENT	SENIOR VICE PRESIDENT	SENIOR VICE PRESIDENT	SENIOR VICE PRESIDENT
Remuneration received	70,29,347	78,98,095	77,80,157	76,64,242
Nature of employment-contractual or otherwise	Contractual and terminable by notice on either side	Contractual and terminable by notice on either side	Contractual and terminable by notice on either side	Contractual and terminable by notice on either side
Qualifications	Bcom, ICWAI, Sloan Fellowship in Leadership & Strategy	B.Sc. (Civil Eng.)	BE (Civil); M.Tech	BE (Civil); MBA (Fin Mgmt & International Trade Mgmt)
Experience	30	30	31	28
Date of commencement of employment	01/10/2016	28/02/2006	01/09/2005	20/12/2005
Age in Years	[pure] 53	[pure] 53	[pure] 53	[pure] 51
Last employment held by the employee	Infrastructure Leasing and Financial Services Limited	Consulting Engineering Services (india) Pvt. Ltd.	National Highways Authority of India	Road Infrastructure Development Company of Rajasthan Limited
Percentage of equity shares held(with spouse and children)	0.00%	0.00%	0.00%	0.00%

Whether the employee is a relative of any director or manager	No	No	No	No
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**Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Table] ..(3)**

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

Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Axis]	Employee 9 [Member]	Employee 10 [Member]
	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2018 to 31/03/2019</b>
Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Abstract]		
Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Line items]		
Designation of employee	VICE PRESIDENT	VICE PRESIDENT
Remuneration received	69,20,172	63,50,368
Nature of employment-contractual or otherwise	Contractual and terminable by notice on either side	Contractual and terminable by notice on either side
Qualifications	B.Com, MBA (YCMOU)	B.E. Civil. M.E. (Const)
Experience	36	23
Date of commencement of employment	01/12/2000	01/04/2002
Age in Years	[pure] 56	[pure] 47
Last employment held by the employee	Tata Limited Liebert	Consulting Engineering Services (india) Pvt. Ltd.
Percentage of equity shares held(with spouse and children)	0.00%	0.00%
Whether the employee is a relative of any director or manager	No	No
Designation of employee	VICE PRESIDENT	VICE PRESIDENT
Remuneration received	69,20,172	63,50,368
Nature of employment-contractual or otherwise	Contractual and terminable by notice on either side	Contractual and terminable by notice on either side
Qualifications	B.Com, MBA (YCMOU)	B.E. Civil. M.E. (Const)
Experience	36	23
Date of commencement of employment	01/12/2000	01/04/2002
Age in Years	[pure] 56	[pure] 47
Last employment held by the employee	Tata Limited Liebert	Consulting Engineering Services (india) Pvt. Ltd.
Percentage of equity shares held(with spouse and children)	0.00%	0.00%
Whether the employee is a relative of any director or manager	No	No
Designation of employee	VICE PRESIDENT	VICE PRESIDENT
Remuneration received	69,20,172	63,50,368
Nature of employment-contractual or otherwise	Contractual and terminable by notice on either side	Contractual and terminable by notice on either side
Qualifications	B.Com, MBA (YCMOU)	B.E. Civil. M.E. (Const)
Experience	36	23
Date of commencement of employment	01/12/2000	01/04/2002
Age in Years	[pure] 56	[pure] 47
Last employment held by the employee	Tata Limited Liebert	Consulting Engineering Services (india) Pvt. Ltd.
Percentage of equity shares held(with spouse and children)	0.00%	0.00%
Whether the employee is a relative of any director or manager	No	No

**Particulars of holding, subsidiary and associate companies [Table]**

..(1)

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

Particulars of companies [Axis]	1	2	3	4
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	INFRASTRUCTURE LEASING AND FINANCIAL SERVICES LIMITED	AMRAVATI CHIKHLI EXPRESSWAY LIMITED	BALESHWAR KHARAGPUR EXPRESSWAY LIMITED	BARWA ADDA EXPRESSWAY LIMITED
Address of company	The IL&FS Financial Centre, Plot No. C-22, G Block, Bandra-Kurla Complex, Bandra (East), Mumbai 400051	India	India	India
Country of incorporation of company	INDIA	INDIA	INDIA	INDIA
CIN of company	L65990MH1987PLC044571	U45201MH2015PLC267727	U45400MH2012PLC228590	U45400MH2013PLC242336
Type of company	Holding	Subsidiary	Subsidiary	Subsidiary
Percentage of shares held	71.92%	100.00%	100.00%	100.00%
Applicable section	2(46)	2(87)	2(87)	2(87)

**Particulars of holding, subsidiary and associate companies [Table]**

..(2)

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

Particulars of companies [Axis]	5	6	7	8
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	CHENANI NASHRI TUNNELWAY LIMITED	EAST HYDERABAD EXPRESSWAY LIMITED	FAGNE SONGADH EXPRESSWAY LIMITED	HAZARIBAGH RANCHI EXPRESSWAY LIMITED
Address of company	India	India	India	India
Country of incorporation of company	INDIA	INDIA	INDIA	INDIA
CIN of company	U45400MH2010PLC203614	U45203MH2007PLC172133	U45201MH2015PLC267730	U45203MH2009PLC191070
Type of company	Subsidiary	Subsidiary	Subsidiary	Subsidiary
Percentage of shares held	100.00%	74.00%	100.00%	99.99%
Applicable section	2(87)	2(87)	2(87)	2(87)

**Particulars of holding, subsidiary and associate companies [Table]**

..(3)

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

Particulars of companies [Axis]	9	10	11	12
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	KARYAVATTOM SPORTS FACILITIES LIMITED	KIRATPUR NER CHOWK EXPRESSWAY LIMITED	KHED SINNAR EXPRESSWAY LIMITED	MORADABAD BAREILLY EXPRESSWAY LIMITED
Address of company	India	India	India	India
Country of incorporation of company	INDIA	INDIA	INDIA	INDIA
CIN of company	U70102MH2011PLC223656	U45203MH2012PLC226792	U45209MH2013PLC242133	U45208MH2010PLC198737
Type of company	Subsidiary	Subsidiary	Subsidiary	Subsidiary
Percentage of shares held	100.00%	100.00%	100.00%	85.50%
Applicable section	2(87)	2(6)	2(6)	2(87)

**Particulars of holding, subsidiary and associate companies [Table]**

..(4)

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

Particulars of companies [Axis]	13	14	15	16
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	MP BORDER CHECKPOST DEVELOPMENT COMPANY LIMITED	PUNE SHOLAPUR ROAD DEVELOPMENT COMPANY LIMITED	Scheme of ITNL Road Investment Trust	SIKAR BIKANER HIGHWAY LIMITED
Address of company	India	India	India	India
Country of incorporation of company	INDIA	INDIA	IRAQ	INDIA
CIN of company	U45203MH2010PLC209046	U45203MH2009PLC195154		U45203MH2012PLC229612
GLN of company			1900258922124	
Type of company	Subsidiary	Subsidiary	Subsidiary	Subsidiary
Percentage of shares held	74.00%	90.91%	100.00%	100.00%
Applicable section	2(87)	2(87)	2(87)	2(87)

**Particulars of holding, subsidiary and associate companies [Table]**

..(5)

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

Particulars of companies [Axis]	17	18	19	20
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	WEST GUJARAT EXPRESSWAY LIMITED	GRUSAMAR INDIA LIMITED	NORTH KARNATAKA EXPRESSWAY LIMITED	VANSH NIMAY INFRAPROJECTS LIMITED
Address of company	India	India	India	India
Country of incorporation of company	INDIA	INDIA	INDIA	INDIA
CIN of company	U60200MH2005PLC151958	U45400MH2012FLC236837	U45203MH2001PLC163992	U45201MH2006PLC166149
Type of company	Subsidiary	Subsidiary	Subsidiary	Subsidiary
Percentage of shares held	73.99%	100.00%	87.00%	90.00%
Applicable section	2(87)	2(87)	2(87)	2(87)

**Particulars of holding, subsidiary and associate companies [Table]**

..(6)

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

Particulars of companies [Axis]	21	22	23	24
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	ITNL ROAD INFRASTRUCTURE DEVELOPMENT COMPANY LIMITED	CHARMINAR ROBOPARK LIMITED	SRINAGAR SONAMARG TUNNELWAY LIMITED	JORABAT SHILLONG EXPRESSWAY LIMITED
Address of company	India	India	India	India
Country of incorporation of company	INDIA	INDIA	INDIA	INDIA
CIN of company	U45400MH2007PLC175415	U45400MH2011PLC220224	U45400MH2013PLC241828	U45203MH2010PLC204456
Type of company	Subsidiary	Subsidiary	Subsidiary	Subsidiary
Percentage of shares held	100.00%	74.00%	99.99%	100.00%
Applicable section	2(87)	2(87)	2(87)	2(87)

**Particulars of holding, subsidiary and associate companies [Table]**

..(7)

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

Particulars of companies [Axis]	25	26	27	28
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	ELSAMEX INDIA PRIVATE LIMITED	ELSAMEX MAINTENANCE SERVICES LIMITED	YALA CONSTRUCTION CO PRIVATE LIMITED	ITNL IECCL JV
Address of company	India	India	India	India
Country of incorporation of company	INDIA	INDIA	INDIA	IRAQ
CIN of company	U74140MH1999PTC289580	U45201MH2013FLC285659	U45201MH2000PTC289581	
GLN of company				1900258922125
Type of company	Subsidiary	Subsidiary	Subsidiary	Subsidiary
Percentage of shares held	99.15%	100.00%	96.03%	51.00%
Applicable section	2(87)	2(87)	2(87)	2(87)

**Particulars of holding, subsidiary and associate companies [Table]**

..(8)

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

Particulars of companies [Axis]	29	30	31	32
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	BADARPUR TOLLWAY OPERATIONS MANAGEMENT LIMITED	FUTUREAGE INFRASTRUCTURE INDIA LIMITED	IL&FS RAIL LIMITED	JHARKHAND ROAD PROJECTS IMPLEMENTATION COMPANY LIMITED
Address of company	India	India	India	India
Country of incorporation of company	INDIA	INDIA	INDIA	INDIA
CIN of company	U45203DL2010PLC210680	U45200TG2006PLC049721	U63040HR2008PLC039089	U45200JH2009PLC013693
Type of company	Subsidiary	Subsidiary	Subsidiary	Subsidiary
Percentage of shares held	100.00%	58.48%	83.24%	93.43%
Applicable section	2(87)	2(87)	2(87)	2(87)

**Particulars of holding, subsidiary and associate companies [Table]**

..(9)

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

Particulars of companies [Axis]	33	34	35	36
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	JHARKHAND INFRASTRUCTURE IMPLEMENTATION CO LIMITED	GRICL RAIL BRIDGE DEVELOPMENT COMPANY LIMITED	RANCHI MURI ROAD DEVELOPMENT LIMITED	RAPID METRORAIL GURGAON LIMITED
Address of company	India	India	India	India
Country of incorporation of company	INDIA	INDIA	INDIA	INDIA
CIN of company	U45201JH2015PLC003025	U45203GJ2014PLC078880	U45309JH2017PLC010398	U60200HR2009PLC039116
Type of company	Subsidiary	Subsidiary	Subsidiary	Subsidiary
Percentage of shares held	100.00%	100.00%	100.00%	52.42%
Applicable section	2(87)	2(87)	2(87)	2(87)

**Particulars of holding, subsidiary and associate companies [Table]**

..(10)

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

Particulars of companies [Axis]	37	38	39	40
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	ATENEA SEGURIDAD Y MEDIO AMBIENTE, S.A.U.	Elsamex, S.A.	ITNL International Pte. Ltd.	ITNL Offshore Pte. Ltd.
Address of company	Spain	Spain	Singapore	Singapore
Country of incorporation of company	SPAIN	SPAIN	SINGAPORE	SINGAPORE
GLN of company	1900258922126	1900258922127	1900258922128	1900258922129
Type of company	Subsidiary	Subsidiary	Subsidiary	Subsidiary
Percentage of shares held	100.00%	100.00%	100.00%	100.00%
Applicable section	2(87)	2(87)	2(87)	2(87)

**Particulars of holding, subsidiary and associate companies [Table]**

..(11)

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

Particulars of companies [Axis]	41	42	43	44
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	ITNL Offshore Two Pte. Ltd	ITNL Offshore Three Pte. Ltd	IPL LAOS Pte. Ltd.	Alcantarilla Fotovoltaica, S.L.
Address of company	Singapore	Singapore	Singapore	Spain
Country of incorporation of company	SINGAPORE	SINGAPORE	SINGAPORE	SPAIN
GLN of company	1900258922130	1900258922131	1900258922132	1900258922133
Type of company	Subsidiary	Subsidiary	Subsidiary	Subsidiary
Percentage of shares held	100.00%	100.00%	100.00%	100.00%
Applicable section	2(87)	2(87)	2(87)	2(87)

**Particulars of holding, subsidiary and associate companies [Table]**

..(12)

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

Particulars of companies [Axis]	45	46	47	48
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	Area De Servicio Coiros S.L.U.	Area De Servicio Punta Umbria, S.L.U	Beasolarta S. L., Spain	CISEM-INTEVIA, S.A
Address of company	Spain	Spain	Spain	Spain
Country of incorporation of company	SPAIN	SPAIN	SPAIN	SPAIN
GLN of company	1900258922134	1900258922135	1900258922136	1900258922137
Type of company	Subsidiary	Subsidiary	Subsidiary	Subsidiary
Percentage of shares held	100.00%	100.00%	100.00%	100.00%
Applicable section	2(87)	2(87)	2(87)	2(87)



**Particulars of holding, subsidiary and associate companies [Table]****..(13)**

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

Particulars of companies [Axis]	49	50	51	52
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	Conservacion De Infraestructuras Mexico S.A. C.V	Control 7, S.A.	Elsamex Construcao E Manutencao LTDA	Elsamex Internacional, S.L. Sociedad Unipersonal
Address of company	Mexico	Spain	Brazil	Spain
Country of incorporation of company	MEXICO	SPAIN	BRAZIL	SPAIN
GLN of company	1900258922138	1900258922139	1900258922140	1900258922141
Type of company	Subsidiary	Subsidiary	Subsidiary	Subsidiary
Percentage of shares held	100.00%	100.00%	99.99%	100.00%
Applicable section	2(87)	2(87)	2(87)	2(87)

**Particulars of holding, subsidiary and associate companies [Table]****..(14)**

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

Particulars of companies [Axis]	53	54	55	56
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	Elsamex Portugal S.A.	ELSAMEX COLOMBIA SAS	E S M Mantenimiento Integral de SA de CV	Grusamar Albania SHPK Rr.Hik Kolli n°26/2 Tirana, Albania
Address of company	LISBOA	COLOMBIA	SOUTH AFRICA	SOUTH AFRICA
Country of incorporation of company	LESOTHO	SOUTH AFRICA	SOUTH AFRICA	SOUTH AFRICA
GLN of company	1900258922142	1900258922143	1900258922144	1900258922145
Type of company	Subsidiary	Subsidiary	Subsidiary	Subsidiary
Percentage of shares held	70.00%	100.00%	100.00%	51.00%
Applicable section	2(87)	2(87)	2(87)	2(87)

**Particulars of holding, subsidiary and associate companies [Table]****..(15)**

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

Particulars of companies [Axis]	57	58	59	60
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	GRUSAMAR INGENIERIA CONSULTING COLOMBIA SAS	Grusamar Ingenieria Y Consulting, SL Sociedad Unipersonal	Inteval Gestao Integral Rodoviaria, S.A.	ITNL International DMCC – Dubai
Address of company	SOUTH AFRICA	Spain	Portugal	Dubai
Country of incorporation of company	SOUTH AFRICA	SPAIN	PORTUGAL	UNITED ARAB EMIRATES
GLN of company	1900258922146	1900258922147	1900258922148	1900258922149
Type of company	Subsidiary	Subsidiary	Subsidiary	Subsidiary
Percentage of shares held	100.00%	100.00%	100.00%	100.00%
Applicable section	2(87)	2(87)	2(87)	2(87)

**Particulars of holding, subsidiary and associate companies [Table]**

..(16)

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

Particulars of companies [Axis]	61	62	63	64
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	ITNL Africa Projects Limited	ITNL Elsamex JVCA, BURE	ITNL Elsamex JVCA, Botswana	ITNL Elsamex JVCA, NEKEMTE
Address of company	SOUTH AFRICA	Spain	Spain	Spain
Country of incorporation of company	SOUTH AFRICA	SPAIN	SPAIN	SPAIN
GLN of company	1900258922150	1900258922151	1900258922152	1900258922153
Type of company	Subsidiary	Subsidiary	Subsidiary	Subsidiary
Percentage of shares held	100.00%	100.00%	100.00%	100.00%
Applicable section	2(87)	2(87)	2(87)	2(87)

**Particulars of holding, subsidiary and associate companies [Table]**

..(17)

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

Particulars of companies [Axis]	65	66	67	68
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	ITNL KMB JV	IPL USA LLC	Mantenimiento y Conservacion de Vialidades S.A. de C.V,	Senalizacion Viales de Imagen S.U.
Address of company	India	USA	MAxico	Spain
Country of incorporation of company	IRAQ	UNITED STATES	MEXICO	SPAIN
GLN of company	1900258922154	1900258922155	1900258922156	1900258922157
Type of company	Subsidiary	Subsidiary	Subsidiary	Subsidiary
Percentage of shares held	70.00%	100.00%	64.00%	100.00%
Applicable section	2(87)	2(87)	2(87)	2(87)

**Particulars of holding, subsidiary and associate companies [Table]**

..(18)

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

Particulars of companies [Axis]	69	70	71	72
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	Grusamar Engenharia & Consultoria LTDA	Elsamex Vietnam Joint Stock Company	ITNL Infrastructure Developer LLC	Park Line LLC
Address of company	Brazil	Vietnam	Dubai	Dubai
Country of incorporation of company	BRAZIL	VIET NAM	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES
GLN of company	1900258922158	1900258922159	1900258922160	1900258922161
Type of company	Subsidiary	Subsidiary	Subsidiary	Associate
Percentage of shares held	99.99%	65.00%	49.00%	24.99%
Applicable section	2(87)	2(87)	2(87)	2(87)

**Particulars of holding, subsidiary and associate companies [Table]****..(19)**

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

Particulars of companies [Axis]	73	74	75	76
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	CHHATTISGARH HIGHWAYS DEVELOPMENT COMPANY LIMITED	RAPID METRORAIL GURGAON SOUTH LIMITED	THIRUVANANTHURAI ROAD DEVELOPMENT COMPANY LIMITED	Chongqing YuHe Expressway Company Limited
Address of company	India	India	India	China
Country of incorporation of company	INDIA	INDIA	INDIA	CHINA
CIN of company	U45203CT2007PLC020220	U35990HR2012PLC046882	U45203MH2004PLC144789	
GLN of company				1900258922162
Type of company	Subsidiary	Associate	Associate	Joint Venture
Percentage of shares held	0.00%	35.00%	50.00%	49.00%
Applicable section	2(87)	2(87)	2(87)	2(6)

**Particulars of holding, subsidiary and associate companies [Table]****..(20)**

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

Particulars of companies [Axis]	77	78	79	80
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	R O A D INFRASTRUCTURE DEVELOPMENT COMPANY OF RAJASTHAN LIMITED	RIDCOR INFRA PROJECTS LIMITED	JHARKHAND ACCELERATED ROAD DEVELOPMENT COMPANY LIMITED	NOIDA TOLL BRIDGE COMPANY LIMITED
Address of company	India	India	India	India
Country of incorporation of company	INDIA	INDIA	INDIA	INDIA
CIN of company	U45203RJ2004PLC019850	U45201RJ2013PLC042008	U45203JH2008PLC013085	L45101DL1996PLC315772
Type of company	Joint Venture	Joint Venture	Joint Venture	Joint Venture
Percentage of shares held	0.00%	0.00%	0.00%	26.37%
Applicable section	2(6)	2(6)	2(6)	2(6)

**Particulars of holding, subsidiary and associate companies [Table]****..(21)**

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

Particulars of companies [Axis]	81	82	83	84
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	Geotecnia y Control de Calidad SA	Vias y Construcciones Viacon S.R.L	Consorcio de Obras Civiles, Conciviles SRL	PARIO DEVELOPERS PRIVATE LIMITED
Address of company	SOUTH AFRICA	Republica Dominicana	Republica Dominicana	India
Country of incorporation of company	SOUTH AFRICA	DOMINICAN REPUBLIC	DOMINICAN REPUBLIC	INDIA
CIN of company				U45200PN2013PTC147449
GLN of company	1900258922163	1900258922164	1900258922165	
Type of company	Joint Venture (Associates)	Joint Venture (Associates)	Joint Venture (Associates)	Associate
Percentage of shares held	50.00%	50.00%	34.00%	33.00%
Applicable section	2(6)	2(6)	2(6)	2(6)

**Particulars of holding, subsidiary and associate companies [Table]**

..(22)

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

Particulars of companies [Axis]	85	86	87	88
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	ITNL TOLL MANAGEMENT SERVICES LIMITED	WARORA-CHANDRAPUR-BALLARPUR TOLLROAD LIMITED	CGI 8 SA	Sociedad concessionaria Autovia A-4 Madrid S.A
Address of company	India	India	Spain	SOUTH AFRICA
Country of incorporation of company	INDIA	INDIA	SPAIN	SOUTH AFRICA
CIN of company	U45203UP2007PLC033529	U45203MH2009PLC196776		
GLN of company			1900258922166	1900258922167
Type of company	Associate	Associate	Associate	Associate
Percentage of shares held	49.00%	35.00%	49.00%	48.75%
Applicable section	2(6)	2(6)	2(6)	2(6)

**Particulars of holding, subsidiary and associate companies [Table]**

..(23)

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

Particulars of companies [Axis]	89	90	91
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	RAMKY ELSAMEX HYDERABAD RING ROAD LIMITED	Elsamex Roads and Infrastructure WLL	Elsamex Road Technology Co. Ltd
Address of company	India	Qatar	HongKong
Country of incorporation of company	INDIA	QATAR	HONG KONG
CIN of company	U45203TG2007PLC054825		
GLN of company		1900258922168	1900258922169
Type of company	Associate	Associate	Associate
Percentage of shares held	26.00%	44.00%	23.44%
Applicable section	2(6)	2(6)	2(6)

**Details of shareholding of promoters [Table]**

..(1)

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

Promoters [Axis]	1		2	
	01/04/2018 to 31/03/2019	31/03/2018	01/04/2018 to 31/03/2019	31/03/2018
Total number of shares held at end of period	[shares] 23,65,82,632	[shares] 23,65,82,632	[shares] 42,66,368	[shares] 42,66,368
Percentage of total shares held at end of period	71.92%	71.92%	1.30%	1.30%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder's name	Infrastructure Leasing & Financial Services Ltd		IL&FS Financial Services Limited	
Total number of shares held at end of period	[shares] 23,65,82,632	[shares] 23,65,82,632	[shares] 42,66,368	[shares] 42,66,368
Percentage of total shares held at end of period	71.92%	71.92%	1.30%	1.30%
Percentage of shares pledged/encumbered to total shares at end of period	100.00%	100.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 23,65,82,632	[shares] 23,65,82,632	[shares] 42,66,368	[shares] 42,66,368
Percentage of total shares held at end of period	71.92%	71.92%	1.30%	1.30%
Total number of shares held at end of period	[shares] 23,65,82,632	[shares] 23,65,82,632	[shares] 42,66,368	[shares] 42,66,368
Percentage of total shares held at end of period	71.92%	71.92%	1.30%	1.30%
Total number of shares held at end of period	[shares] 23,65,82,632	[shares] 23,65,82,632	[shares] 42,66,368	[shares] 42,66,368
Percentage of total shares held at end of period	71.92%	71.92%	1.30%	1.30%

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

	<b>01/04/2018 to 31/03/2019</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (5) [See below]
Description of state of companies affair	Textual information (6) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	Textual information (7) [See below]
Disclosures relating to amount recommended to be paid as dividend	Textual information (8) [See below]
Details regarding energy conservation	Textual information (9) [See below]
Details regarding technology absorption	Textual information (10) [See below]
Details regarding foreign exchange earnings and outgo	Textual information (11) [See below]
Disclosures in director's responsibility statement	Textual information (12) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (13) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (14) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (15) [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]	NA
Date of board of directors' meeting in which board's report referred to under section 134 was approved	04/06/2020
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (16) [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 [Abstract]	
Details of shareholding of promoters [Abstract]	
Details of change in promoters shareholding [TextBlock]	NA
Details of change in promoters' shareholding [Abstract]	
Details of increase (decrease) in promoters shareholding during year [TextBlock]	
Details of shareholding pattern of top 10 shareholders [Abstract]	
Details of increase (decrease) in top 10 shareholders during year [TextBlock]	
Details of shareholding pattern of directors and key managerial personnel [TextBlock]	Textual information (17) [See below]
Details of shareholding pattern of directors and key managerial personnel [Abstract]	
Details of increase (decrease) in directors and key managerial personnel shareholding during year [TextBlock]	
Details of indebtedness of company [Abstract]	
Changes in indebtedness [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (18) [See below]
Reappointment of independent directors as per section 149(10) [TextBlock]	NA

Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	NA
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (19) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (20) [See below]
Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report [TextBlock]	Textual information (21) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	PLEASE REFER DATA GIVEN AS PER NOTE
Disclosure of financial summary or highlights [TextBlock]	Textual information (22) [See below]
Disclosure of change in nature of business [TextBlock]	N O Change
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (23) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (24) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	DEPOSITS  Y o u r Company has not accepted any Fixed Deposits under the Companies Act, 2013 during the year under review
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	DEPOSITS  Y o u r Company has not accepted any Fixed Deposits under the Companies Act, 2013 during the year under review
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 (25) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	NA
Disclosure of contents of corporate social responsibility policy [TextBlock]	Textual information (26) [See below]
Disclosure of reasons if company fails to spend prescribed amount on CSR	Others

Disclosure of other reasons if company fails to spend prescribed amount on CSR	In view of the ongoing liquidity crises, the Company was unable to spend the entire amount on CSR activities.
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Textual information (27) [See below]
Details of remuneration of director or managerial personnel [Abstract]	
Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Text block]	
Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Abstract]	
Top ten employed for a part of financial year, at the rate in aggregate was not less than eight lakh and fifty thousand rupees per month [TextBlock]	
Top ten employed for a part of financial year, at the rate in aggregate was not less than eight lakh and fifty thousand rupees per month [Abstract]	
Top ten employed throughout the financial year of a part was in receipt of aggregate remuneration in excess of managing director or wholetime director or manager and holds by himself along with spouse and children not less than two percent of equity shares of company [TextBlock]	
Top ten employed throughout the financial year of a part was in receipt of aggregate remuneration in excess of managing director or wholetime director or manager and holds by himself along with spouse and children not less than two percent of equity shares of company [Abstract]	
Disclosure regarding issue of sweat equity shares [TextBlock]	NA
Disclosure of voting rights not exercised directly by employees [TextBlock]	NA
Disclosure of equity shares with differential rights [TextBlock]	NA
Number of meetings of board	[pure] 11
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

## Textual information (1)

### Details of increase (decrease) in top 10 shareholders during year [Text Block]

06/04/2018 36,000 13/04/2018 (35,930) 27/04/2018 44,443 11/05/2018 8,011 18/05/2018 44,000 25/05/2018 20,000 15/06/2018 4,653  
 22/06/2018 1,764 06/07/2018 781 20/07/2018 43,000 27/07/2018 20,000 03/08/2018 79,660 17/08/2018 50,000 24/08/2018 30,000  
 31/08/2018 36,000 07/09/2018 23,223 14/09/2018 (80,987) 21/09/2018 46,823 29/09/2018 84,531 05/10/2018 (2,19,000) 12/10/2018  
 2,08,668 19/10/2018 6,384 26/10/2018 1,37,497 09/11/2018 (354) 16/11/2018 (1,169) 30/11/2018 1,29,591 07/12/2018 1,99,830 21/12/2018  
 (175) 28/12/2018 (51) 15/03/2019 (2,742) 22/03/2019 (46,112)



## Textual information (2)

### Details of increase (decrease) in top 10 shareholders during year [Text Block]

06/04/2018 36,000 13/04/2018 (35,930) 27/04/2018 44,443 11/05/2018 8,011 18/05/2018 44,000 25/05/2018 20,000 15/06/2018 4,653  
 22/06/2018 1,764 06/07/2018 781 20/07/2018 43,000 27/04/2018 20,000 03/08/2018 79,660 17/08/2018 50,000 24/08/2018 30,000  
 31/08/2018 36,000 07/09/2018 23,223 14/09/2018 (80,987) 21/09/2018 46,823 29/09/2018 84,531 05/10/2018 (2,19,000) 12/10/2018  
 2,08,668 19/10/2018 6,384 26/10/2018 1,37,497 09/11/2018 (354) 16/11/2018 (1,169) 30/11/2018 1,29,591 07/12/2018 1,99,830 21/12/2018  
 (175) 28/12/2018 (51) 15/03/2019 (2,742) 22/03/2019 (46,112)

## Textual information (3)

### Details of increase (decrease) in top 10 shareholders during year [Text Block]

06/04/2018 (10,740) 13/04/2018 3,573 20/04/2018 9,330 27/04/2018 (34,740) 04/05/2018 (21,457) 11/05/2018 5,336 18/05/2018 2,503  
 25/05/2018 (15,604) 01/06/2018 (835) 08/06/2018 9,774 15/06/2018 2,546 22/06/2018 (13,018) 30/06/2018 34,439 06/07/2018 (29,081)  
 13/07/2018 17,674 20/07/2018 (2,534) 27/07/2018 19,452 03/08/2018 12,520 10/08/2018 (7,285) 17/08/2018 (3,015) 24/08/2018 16,320  
 31/08/2018 15,693 07/09/2018 (38,876) 14/09/2018 46,253 21/09/2018 60,111 29/09/2018 47,313 05/10/2018 (23,746) 12/10/2018 8,972  
 19/10/2018 3,396 26/10/2018 (13,248) 02/11/2018 (18,764) 09/11/2018 37,774 16/11/2018 (18,217) 23/11/2018 (51,440) 30/11/2018 (9,821)  
 07/12/2018 50,428 14/12/2018 86,988 21/12/2018 46,109 28/12/2018 85,495 31/12/2018 59,423 04/01/2019 43,612 11/01/2019 31,369  
 18/01/2019 86,777 25/01/2019 1,12,188 01/02/2019 94,275 08/02/2019 52,763 15/02/2019 (1,12,889) 22/02/2019 9,685 01/03/2019  
 1,01,224 08/03/2019 (80,661) 15/03/2019 (45,401) 22/03/2019 (1,83,761) 29/03/2019 22,063 30/03/2019 (3)

## Textual information (4)

### Details of increase (decrease) in top 10 shareholders during year [Text Block]

06/04/2018 (10,740) 13/04/2018 3,573 20/04/2018 9,330 27/04/2018 (34,740) 04/05/2018 (21,457) 11/05/2018 5,336 18/05/2018 2,503  
 25/05/2018 (15,604) 01/06/2018 (835) 08/06/2018 9,774 15/06/2018 2,546 22/06/2018 (13,018) 30/06/2018 34,439 06/07/2018 (29,081)  
 13/07/2018 17,674 20/07/2018 (2,534) 27/07/2018 19,452 03/08/2018 12,520 10/08/2018 (7,285) 17/08/2018 (3,015) 24/08/2018 16,320  
 31/08/2018 15,693 07/09/2018 (38,876) 14/09/2018 46,253 21/09/2018 60,111 29/09/2018 47,313 05/10/2018 (23,746) 12/10/2018 8,972  
 19/10/2018 3,396 26/10/2018 (13,248) 02/11/2018 (18,764) 09/11/2018 37,774 16/11/2018 (18,217) 23/11/2018 (51,440) 30/11/2018 (9,821)  
 07/12/2018 50,428 14/12/2018 86,988 21/12/2018 46,109 28/12/2018 85,495 31/12/2018 59,423 04/01/2019 43,612 11/01/2019 31,369  
 18/01/2019 86,777 25/01/2019 1,12,188 01/02/2019 94,275 08/02/2019 52,763 15/02/2019 (1,12,889) 22/02/2019 9,685 01/03/2019  
 1,01,224 08/03/2019 (80,661) 15/03/2019 (45,401) 22/03/2019 (1,83,761) 29/03/2019 22,063 30/03/2019 (3)

## Textual information (5)

### Disclosure in board of directors report explanatory [Text Block]

Directors' Report

The Members

IL&FS Transportation Networks Limited

Your Directors have pleasure in presenting the Nineteenth Annual Report alongwith the Audited Standalone Financial Statements for the year ended March 31, 2019

### FINANCIAL RESULTS

The Financial performance highlights of the Company are as under:

Particulars	For the year ended 31.03.2019 (? in Crore)	For the year ended 31.03.2018 (? in Crore)
Standalone	Standalone	
Total Income	786.24	4,709.48
Earnings before Interest, Tax, Depreciation and Amortisation and Exceptional items (EBITDA)	(931.66)	1,996.22
Exceptional items	14,340.59	-
Profit / (Loss) Before Tax	(16,568.72)	331.79
Profit /(Loss) After Tax (Attributable to owners of the Company)	(17,000.32)	251.76
Balance Brought Forward	118.92	81.79

Profit available for appropriation	(16,881.40)	333.55
Appropriation:		
Dividend Proposed/Paid – Equity Shares	-	-
Tax on Dividend – Equity Shares	-	-
Defined benefit plan adjustment	2.13	(1.69)
Transition impact due to Ind AS 115	(4.75)	-
Debenture Redemption Reserve	-	(212.94)
Balance carried forward	(16,884.02)	118.92

The Company's financial statements have been prepared in accordance with the provisions of the Companies Act, 2013 and the Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 read with Section 133 of the Companies Act, 2013 (as amended from time to time).

As a result of the various events during the financial year 2018-19 which are more fully discussed in the notes to the Financial Statements, there was significant uncertainty around the recoverable amounts and valuations, and related provisions for impairment, of the various investments made and loans, trade and other receivables of the Company from its group companies.

Your Board in consultation with the operating management has performed an assessment to determine the recoverability of the carrying amounts of the investments, loans, trade and other receivables from its group companies following a detailed approach as specified in Note 1.12 of the attached Financial Statements

Your Board has followed a conservative approach by making prudent provisions to the best of its judgement with a view to ensure that the Financial Statements reflect the asset values close to the recoverable values. Accordingly, the Board has made a provision on account of credit risk and impairment of investments, resulting into loss during the year. The actual realisable values may differ from the estimates assumed.

## DIVIDEND

As your Company has been defaulting in servicing its debt obligations since June 30, 2018 and that a resolution process is being implemented for your Company in proceedings pending before the Hon'ble National Company Law Tribunal, Mumbai Bench ("NCLT") and

the Hon'ble National Company Law Appellate Tribunal ("NCLAT") under Sections 241-242 of the Companies Act, 2013, your Company is unable to pay dividend to preference and equity shareholders until the satisfaction of all its dues. Considering the magnitude of loss incurred in the financial year, the Board does not recommend any dividend for the year ended March 31, 2019.

## SHARE CAPITAL

During the year under review, the Authorized Share Capital was increased from existing Rs. 1500 Crores comprising of Equity Share Capital of Rs. 500 Crores divided into 50,00,00,000 Equity shares of Rs. 10/- each and Preference Share Capital of Rs. 1000 Crores divided into 100,00,00,000 Preference Shares of Rs. 10 each to Rs. 2500 Crores comprising of Equity Share Capital of Rs. 2000 Crores divided into 200,00,00,000 Equity Shares of Rs. 10 each and Preference Share Capital of Rs. 500 Crores divided into 50,00,00,000 Preference Shares of Rs. 10 each by reclassifying the un-issued Authorized Preference Share Capital of the Company to the extent of Rs. 500 Crores divided into 50,00,00,000 Preference Shares of Rs. 10 each as Equity Share Capital by way of cancellation of the said Authorized Preference Share Capital and by further creation of additional capital of 117,10,39,973 Equity Shares of Rs. 10/- each.

The Company has redeemed 2,00,00,000 Cumulative Redeemable Preference Shares of Rs. 10/- each on May 31, 2018

## GENERAL RESERVE

During the year under review, the Company has incurred a net loss of ₹ 17,000.32 Crore. As a result, the Company has not transferred any amount to the General Reserve for the Financial Year ended March 31, 2019.

## ISSUE OF DEBENTURES / BONDS

During the year under review, the Company had issued Redeemable Non-Convertible Debentures each having a face value of ₹ 10,00,000 aggregating to ₹ 199,00,00,000 on a private placement basis.

As on the date, the Debentures/Bonds issued and outstanding is ₹ 4,475.70 Crore. The Company has not been servicing the same with respect to repayment of the principal amounts and interest due thereon since October 1, 2018.

## SIGNIFICANT DEVELOPMENTS

The financial year 2018-19 witnessed some very significant developments in the Company. The operating environment continued to be very challenging from the Company's perspective. During first half of the year, the Company made efforts to progress on construction of its

under-implementation projects. However, the liquidity constraints faced by the Company and its inability to achieve financial closure in 3 of these under implementation projects due to reluctance of banks to lend to the Company and its projects and the banks' existing exposure

limit, prevented the Company to make any significant progress. The Company therefore, suspended construction activity on all under-implementation projects in second quarter of the year until liquidity situation improved. The Company however continued to carry out Operations and Maintenance services on its Operational Projects.

The Company has witnessed considerable cost overruns and delays in its projects. In some cases, claims and compensation has been sought from the respective Authorities; the realization of which is subject to view points of Authorities as well as significant procedural requirements. Many projects of the Company, have not been able to generate adequate revenue to support and service all their obligations, resulting in their looking up to the Company for providing liquidity support to them. These issues coupled with lack of financial closure in 3 projects, affected the already stressed cash flows of the Company.

Efforts were made by the Company to mobilise financial resources through external as well as group sources. The erstwhile Management Board of the Group also tried to raise resources through third parties including vendors of the Company. The erstwhile management had issued certain letters of awareness to a fellow subsidiary in connection with finances raised by third parties including vendors of the Company from that fellow subsidiary. The Company and its group entities had received loans during the same period from these parties. As part of claim management process, some of the vendors have now represented that they had given financial support to the company by borrowing funds from the fellow subsidiary. The transactions are being investigated by various regulatory authorities. Appropriate disclosures have been made in financial statements in this respect

Due to its deteriorating financial condition, the Company found it very challenging to raise further resources. Consequently, the Company reported default on its bank borrowing obligations on June 30, 2018, followed by defaults in servicing NCDs on October 1, 2018. As a result, the credit rating agencies downgraded the ratings of the Company to 'D' (lowest grade).

The Company had tried to raise resource from its existing shareholders and the Board of Directors passed a resolution on July 27, 2018 to launch a Rights issue. The same however could not be achieved due to lack of investor interest

The Company embarked on divestment of its entire road portfolio in the second quarter of the year and efforts were made by erstwhile management with various institutional investors and market intermediaries to seek their interest for individual asset or on portfolio basis.

#### Key Corporate Developments since October 1, 2018

However, by end of first half of the year, the overall financial situation of IL&FS Group had worsened with defaults reported by fellow subsidiaries as well as IL&FS, the parent Company. Therefore, pursuant to a report filed by the Registrar of Companies, Mumbai ("RoC") under Section 208 of the Companies Act, 2013, the Ministry of Corporate Affairs ("MCA") vide its Order dated September 30, 2018, directed that the affairs of the IL&FS and its subsidiaries including the Company be investigated by the Serious Fraud Investigation Office ("SFIO").

On October 1, 2018 Union of India ("UOI") (acting through the MCA) filed a petition with Hon'ble NCLT seeking immediate suspension of the Board of Directors of IL&FS and appointment of a new Board of Directors, amongst others, on the grounds of mismanagement and compromise in corporate governance norms and risk management by the erstwhile Board of the Company and that the affairs of the Company being conducted in a manner prejudicial to the public interest. The Hon'ble NCLT vide its Order dated October 1, 2018 allowed the UOI's petition and vide its Orders dated October 1, 2018, October 3, 2019 and December 21, 2018 appointed new Directors to the Board of IL&FS on the recommendations of UOI. Accordingly, a New Board consisting of 8 Directors was appointed at IL&FS.

Pursuant to the above developments, the New Board also initiated reconstitution of the Board of Directors of the Company as detailed below:

Name	Status
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Directors as on September 30, 2018

Mr. Hari Sankaran	Resigned effective October 1, 2018
Mr. Arun Saha	Resigned effective October 1, 2018
Mr. K Ramchand	Resigned effective October 29, 2018
Mr. Mukund Sapre	Resigned effective November 2, 2018
Ms. Neeru Singh	Resigned effective November 1, 2018
Ms. Deepak Dasgupta	Ceased to be director on March 31, 2019 upon expiry of their term
Mr. R C Sinha	Ceased to be director on March 31, 2019 upon expiry of their term
Mr. H P Jamdar	Ceased to be director on March 31, 2019 upon expiry of their term
Appointment of New Directors post October 1, 2018	
Mr. Vineet Nayyar	Appointed as director effective October 25, 2018
Mr. C. S. Rajan	Appointed as director effective October 25, 2018
Mr. Nand Kishore	Appointed as director effective November 15, 2018
Mr. Bijay Kumar	Appointed as director effective May 21, 2019

\*Mr. Ravi Parthasarathy, Director had resigned from the Board effective July 21, 2018.

The current composition of the Board of Directors is thus as follows:

- (i) Mr. Vineet Nayyar
- (ii) Mr. Chandra Shekhar Rajan
- (iii) Mr. Nand Kishore
- (iv) Mr. Bijay Kumar

The changes in constitution of Key Managerial Personnel of the Company are as given below:

Name	Status
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Key Managerial Personnel prior to September 30, 2018

Mr. K Ramchand	Resigned as Managing Director effective October 29, 2018
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Mr. Mukund Sapre	Resigned as Executive Director effective November 2, 2018
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Mr. Dilip Bhatia	Stepped down as Chief Financial Officer effective September 22, 2018
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Mr. Krishna Ghag	Company Secretary
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Key Managerial Personnel post October 1, 2018

Mr. Dilip Bhatia	Appointed as CEO-Officiating effective November 15, 2018 and re-designated as CEO effective April 24, 2019
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Ms. Shaivali Parekh	Appointed as Chief Financial Officer effective December 13, 2018 till January 31, 2020
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Mr. Mohit Bhasin	Appointed as Chief Financial Officer effective February 1, 2020
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Mr. Krishna Ghag	Company Secretary
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Additionally, the Hon'ble NCLAT passed an Order on October 15, 2018 (the "Interim Order") pursuant to which it stayed various proceedings and actions against the Company and its Group Companies including the Company (until further Orders). The Interim Order enabled value preservation of the IL&FS Group's assets and provides time to the New Board to evaluate, prepare and implement a resolution plan for IL&FS and its group companies in an orderly manner, keeping in mind the interest of the various stakeholders.

The New Board of IL&FS has been working on the Resolution Plan of the IL&FS Group, which has multiple, complex and diverse entities under varied operating structures. At the time of its appointment, the New Board was directed by the Hon'ble NCLT to submit a roadmap for resolution of the IL&FS Group within a month and accordingly, the New Board submitted the First Progress Report to the MCA on October 30, 2018 (the "First Progress Report") setting out the way forward for the IL&FS Group (which in turn was filed by the MCA with the Hon'ble NCLT on October 31, 2018). In the First Progress Report, the New Board, based on its initial assessment, amongst others outlined: (i) key challenges facing the IL&FS Group; and (ii) options which were and could be considered for resolution of the IL&FS Group.

Taking into account the various challenges facing the IL&FS Group, including the complexity posed by its structure, width of operating business, scale, group-wide levels of leverage, public interest, financial stability, legality, various stakeholder interests (including interests of



the joint venture partners) and commercial feasibility, the New Board has put in place a resolution framework to have a timely resolution

process, which is fair and transparent and incorporates well established legal principles and seeks to address concerns of all stakeholders of the IL&FS Group. The implementation of the resolution framework is presently under way and the Company has initiated the divestment processes in relation to various group entities.

The assessment of the New Board, based on analysis of the current position of and challenges facing the IL&FS group, is that an Asset Level Resolution Approach serves the best interest of all stakeholders to achieve final resolution. Additionally, NCLAT vide its orders dated February 04, 2019 and February 11, 2019 has directed the appointment of Hon'ble Justice D K Jain (Retd Justice of the Supreme Court of India) to supervise the resolution process for the IL&FS group.

The New Board has submitted five Progress Reports from time to time to the Union of India who in turn has filed them with the NCLT.

The External Resolution Consultant has conducted a cash flow solvency test based on a '12 month look-forward' testing period ("Testing Period") based on which 150 entities (incorporated in India) of the IL&FS Group have been classified into Green, Amber and Red.

The Company has been classified as a "Red" entity indicating that it is not able to meet all obligations (financial and operational) including payment obligations to its senior secured financial creditors. Accordingly, under the resolution mechanism, the Company is permitted to make only those payments necessary to maintain and preserve a going concern status.

An order received from NCLT dated January 01, 2019 has allowed a petition by the Union of India for reopening of the books of accounts and recasting of the financial statements under Section 130 of the Companies Act for the five financial years between 2013-14 to 2017-18 of IL&FS and its Subsidiaries including the Company. Accordingly, the NCLT has appointed firms to carry out the re-opening and recasting of financial statements which is under progress. The company will make the required adjustments once the recasting process is completed.

The Company has not submitted quarterly/yearly financial statements from the quarter ended September 30, 2018 onwards. In view thereof, the stock exchanges have initiated action by transferring the equity shares of the Company to "Z" category ('BZ' series) wherein trades shall take place on 'Trade for Trade' basis and have also levied penalties. However, the Company has from time to time has submitted reasons in detail for such non-compliance to the stock exchanges and requested to not take any coercive/pecuniary actions against the Company on account of the circumstances mentioned therein and also the moratorium granted by the National Company Law Appellate Tribunal to the IL&FS Group including the Company.

## ACQUISITION & DIVESTMENT

During the year under review, the Company infused additional capital in following project entities:

Sr. No.	Name of project entities	₹ Crore
1.	Amravati Chikhli Expressway Limited	2.80
2.	Barwa Adda Expressway Limited	13.00
3.	Fagne Songadh Expressway Limited	34.50
4.	GRICL Rail Bridge Development Company Limited	1.50
5.	Jharkhand Infrastructure Implementation Company Limited	35.00
	Total	86.80

During the year under review, the Company divested its equity stakes in N.A.M. Expressway Limited at an aggregate consideration of ₹ 60.00 Crore. The details of the transaction are mentioned in Note No.4 (a) in the standalone Ind AS Financial Statements for the year ended March 31, 2019. In addition, the Company also acquired 50% equity stake in Jorabat Shillong Expressway Limited and 51% equity stake in Srinagar Sonmarg Tunnelway Limited from the JV partners at a consideration of ₹ 16.80 Crore and ₹ 5.91 Crore respectively.

#### Divestments initiated by the New Board

Pursuant to the Report on Progress and Way Forward dated October 30, 2018 ("Report") submitted by IL&FS to the Ministry of Corporate Affairs, Government of India, which in turn was filed with the Hon'ble NCLT, a publicly solicited bid process for certain assets in the domestic roads vertical was initiated on December 18, 2018 (with public advertisements being published in the Economic Times dated December 18, 2018 and the Maharashtra Times dated December 18, 2018), and expressions of interest ("EOI") were sought for a potential acquisition of IL&FS Group's (including of the Company's) equity stake(s) / interest(s) in the following assets/ businesses.

- (a) 7 operating annuity-based road projects in various parts of India;
- (b) 8 operating toll-based road projects in various parts of India;
- (c) 4 under construction road projects in various parts of India; and
- (d) 3 other assets and businesses, which includes engineering, procurement and construction business, operations and maintenance business in connection with infrastructure projects (Elsamex Maintenance Services Limited) and operation and management of a sports complex (Karyavattom Sports Facilities Limited).

In response to the above advertisement, the IL&FS Group received EOIs from 34 applicants out of which 32 applicants were considered eligible after technical evaluation as per eligibility criteria set forth in the EOIs ("Eligible Applicants"). Subsequently, the eligible applicants were, after receipt of an executed non-disclosure undertaking, provided access to a virtual data room containing required information about these projects/ assets. The request for proposal was also subsequently issued by the IL&FS Group to the Eligible Applicants, seeking binding bids in respect of these assets. The process was on-going as on March 31, 2019.

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

I. Pursuant to defaults in obligations in terms of servicing its debts, the credit rating of the Company has been downgraded to “D” rating during the year, and consequent to loss incurred during the year, the networth of the Company has been substantially eroded.

II. The New Board as part of the resolution process, has submitted several progress reports to the NCLT. This includes framework for a resolution plan and process, steps undertaken for monetization of assets, appointment of consultants, and classification of group entities based on their abilities to meet various financial and operational obligations, measures for cost optimization and protocol for making payments beyond certain limits.

The resolution plan seeks a fair and transparent resolution for the Company while keeping in mind larger public interest, financial stability, various stakeholders' interest, compliance with legal framework and commercial feasibility. It is proposed to have a timely resolution process which in turn mitigate the fallout on the financial markets of the country and restore investor confidence in the financial markets thereby serving larger public interest. The Company being a holding company of transportation vertical of IL&FS having projects through various group entities, depends on its group entities to continue operating as a going concern. The resolution plan and processes for various verticals are under way and options of restructuring business, as well as exits are planned. The plan of the management is to sell/exit from assets at the group entity as a going concern.

The assessment of the New Board, based on analysis of the current position of and challenges facing the IL&FS group, is that an Asset Level Resolution Approach serves the best interest of all stakeholders to achieve final resolution.

III. Update on Progress made post March 31, 2019 on the resolution process:

1. Binding bids were received on August 30, 2019 (i.e. the binding bid due date) for 10 special purpose vehicles of the Company, of which for the following 5 SPVs, the sale process is currently ongoing in accordance with the Resolution Framework:

- (a) Jharkhand Infrastructure Implementation Company Limited;
- (b) Chenani Nashri Tunnelway Limited;
- (c) Jorabat Shillong Expressway Limited;
- (d) Hazaribagh Ranchi Expressway Limited and
- (e) Pune Sholapur Road Development Company Limited

2. For the following 5 SPVs, the respective bids were significantly lower than the average ‘fair market value’, obtained by the New Board for the relevant SPV of the Company in the manner as contemplated in the Resolution Framework:

- (a) Moradabad Bareilly Expressway Limited;
- (b) Jharkhand Road Projects Implementation Company Limited;
- (c) Baleshwar Kharagpur Expressway Limited;
- (d) Road Infrastructure Development Company of Rajasthan Limited; and
- (e) Sikar Bikaner Highway Limited.

3. No binding bids were received for the following 4 SPVs:

- (a) West Gujarat Expressway Limited;
- (b) East Hyderabad Expressway Limited;
- (c) Thiruvananthapuram Road Development Company Limited; and
- (d) Barwa Adda Expressway Limited.

4. No bids were also received for engineering, procurement and construction business of the Company and operations and maintenance business carried out by Elsamex Maintenance Services Ltd.

5. For Karyavattom Sports Facilities Limited (which operates a stadium complex), binding bids have been received and are under evaluation by the New Board.

6. For the 9 SPVs (mentioned in paragraph II and III above), after careful evaluation of alternate resolution options, the New Board has given its in-principle approval to establish an infrastructure investment trust ("InvIT") under the Securities and Exchange Board of India (Infrastructure and Investment Trusts) Regulation 2014. The proposal envisages establishment of an InvIT for holding the equity and other receivables from the relevant SPVs in consideration of units to be issued by the InvIT.

7. In furtherance of the same, the following steps have been undertaken:

- (i) the Company has incorporated a wholly owned subsidiary to act as the Sponsor to the proposed InvIT; and
- (ii) the application for registration of the InvIT has been made to the Securities and Exchange Board of India, which is under consideration.

The Company expects to complete the setup of the InvIT and transfer of the projects to the said InvIT in financial year 2021.

8. Hon'ble NCLAT vide its judgement dated March 12, 2020, has approved the revised Resolution Framework submitted by New Board along with its amendments and also directed IL&FS and the Union of India to conclude the resolution process for all IL&FS Group entities preferably within 90 days. Subsequently, vide its order dated March 30, 2020, the NCLAT clarified that lock down/shut down period as ordered by the Central Government and State Government will be excluded for the calculation of aforementioned 90 days.

#### 9. International Operations / Subsidiaries

The Company has initiated steps toward divestment and resolution of its direct and indirect international subsidiaries and the progress achieved in respect of key subsidiaries is as under:

(i) Binding bid has been received in respect of 49% stake held in Chongqing Yuhe Expressway Limited, China by ITNL International Pte Ltd (IIPL), a wholly owned subsidiary of the Company and the divestment process is expected to be completed by Q2 FY 20

(ii) In case of Dubai operations of IIPL carried out through its subsidiaries namely, ITNL International DMCC (IIDMCC) and ITNL Infrastructure Developers LLC (IIDL), the divestment process for Dubai Supreme Court Project being executed by IIDL through a SPV could not progress due to lack of interest. The Board of the Company has therefore resolved to file application for insolvency of the IIDL and IIDMCC and necessary steps are being taken in this respect

(iii) IIPL operations in US have been closed and the Company is in the process of filing an application for dissolution

(iv) The Board of Elsamex S.A.U., Spain, a subsidiary of IIPL, after evaluating all available options for resolution of the Company has resolved to file an application for voluntary insolvency of the Company. The process has been delayed due to declaration of State of alarm by the State in Spain. In the meanwhile, one of the creditors of Elsamex S.A.U has filed an application for mandatory insolvency of the Company. Due to non-functioning of the Courts in Spain, the application has not been considered as yet.

In view of the aforementioned, the Company has prepared its financial statements on a going concern basis based on its plans for resolution discussed above.

#### OPERATIONAL PERFORMANCE

In view of various developments described hereinabove, construction activities at all the ongoing projects have been suspended/terminated post September 2018. The Company through its various SPVs has also initiated discussions with the respective Concession Authorities for foreclosure/ termination of incomplete / partially incomplete projects.

In order to maintain going concern status of the SPVs for which Operation and Maintenance ("O&M") activities are carried out by the Company, it has continued to perform its obligations with respect to the said activities post September 2018 and O&M activities are carried out uninterrupted. Due to reluctance of various SPV lenders in releasing O&M payment to the Company and insistence of paying the O&M vendors directly, the Company in consultation with these lenders, with effect from January 1, 2019, novated O&M contracts with 10 SPVs in favor of Elsamex Maintenance Services Limited, a wholly owned subsidiary of the Company.

## ENVIRONMENTAL, HEALTH & SAFETY

The Environmental and Social Policy Framework (ESPF) adopted by the Company helps to identify and mitigate Environmental and Social concerns relating to all projects. During the year under review, Quality, Environment, Health & Safety (EHS) Management systems were implemented and monitored at all the implementation and O&M sites. Further, all sites have started maintaining records related to environment, safety and health.

For continual improvement and to ensure implementation and adherence to the Management System and Safety standards, the standardized documents related to Tool Box Talks topics and guidelines & digests related to IS standards were issued to all sites.

## PERFORMANCE OF THE SUBSIDIARIES, JOINT VENTURES & ASSOCIATE COMPANIES

The Company has been facing capacity issues due to loss of key employees while meeting the need for servicing information requirements and providing clarifications to multiple investigating agencies, providing information to enable the ongoing asset monetization and restructuring activities and meeting 'going concern' requirements. In view of the above, there was a considerable delay in preparation and presentation of Standalone Financial Statements of the Company as well as receipt of Financial Statements of the Subsidiaries and the Company is in the process of preparing its Consolidated Financial Statement and the same would be presented separately. Accordingly the Company is unable to provide its Consolidated Financial Statement and salient features of the Financial Statements of the Company's Subsidiaries and Joint Ventures in Form AOC-1 as required under Section 129(3) of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014. An application has been made to the competent authority seeking an exemption for the Company from presenting its consolidated financial statement.

## STATUTORY AUDITORS

SRBC & Co. LLP, Chartered Accountants, were appointed as the Statutory Auditors of the Company for a term of five consecutive years at the 17th Annual General Meeting held on August 29, 2017. In accordance with the Companies Amendment Act, 2017, effective May 7, 2018 by the Ministry of Corporate Affairs (MCA), the appointment of Statutory Auditors is not required to be ratified at every Annual General Meeting.

The Management Representation on the qualifications/ observations/ remarks of Statutory Auditor pertaining to year ended March 31, 2019 are as under:

Sr. No	Qualification	Response to Audit Qualification / observations
1(a)	Note 1.5 to the accompanying standalone Ind AS financial statements, on January 1, 2019, the Company, its Holding Company (Infrastructure Leasing & Financial Services Limited) and its fellow subsidiary (IL&FS Financial Services Limited) received orders from the National Company Law Tribunal for the reopening and recasting of their accounts in respect of financial years 2013-14 to 2017-18, under Section 130 of the Companies Act 2013. Such process of reopening and recasting of prior years' accounts is currently in progress	<p>An order received from NCLT dated January 01, 2019 has allowed a petition by the Union of India for reopening of the books of accounts and recasting of the financial statements under Section 130 of the Companies Act for the five financial years between 2013-14 to 2017-18 of IL&amp;FS and its Subsidiaries IFIN and ITNL.</p> <p>Accordingly, the NCLT has appointed firms to carry out the re-opening and recasting of financial statements which is under progress. The company will make the required adjustments once the recasting process is completed.</p>
1(b)	Note 1.6 to the accompanying standalone Ind AS financial statements, the Board of Directors of the Holding Company have initiated a third-party forensic examination of various matters for the period April 2013 to September 2018, which is currently ongoing.	<p>The New Board of IL&amp;FS (New Board), in January 2019, has initiated a forensic examination for the period from April 2013 to September 2018, in relation to certain companies of the Group, and has appointed an independent third party for performing the forensic audit and to report their findings to the to the New Board</p> <p>The Company has received one Interim report and the same was discussed in the Board meeting of the Company held on November 28, 2019. Copy of the said report has also been shared with regulatory agencies</p> <p>Pending full completion of their examination, no adjustments have been recorded in these standalone Ind AS financial statements for any consequential effects/ matters that may arise in this regard</p>
1(c)	Note 1.7 to the accompanying standalone Ind AS financial statements, there are ongoing investigations by various regulatory authorities on the Company including investigation in respect of borrowings obtained from the third parties having outstanding balance amounting to Rs. 1,183.98 Crores as at March 31, 2019 as fully described in Note 1.19 to the accompanying standalone Ind AS financial statements	<p>The Ministry of Corporate Affairs ("MCA"), Government of India, has vide its letter dated October 1, 2018 initiated investigation by SFIO against IL&amp;FS and its group companies including ITNL under Section 212 (1) of the Companies Act, 2013. As a part of its investigation, SFIO has been seeking information from the Company on an ongoing basis. The investigation is in progress and the Company is fully cooperating with the investigating agencies. The implications if any, arising from the aforesaid developments would be known only after the aforesaid matters are concluded and hence are not determinable at this stage.</p> <p>Pursuant to the "Third Progress Report – Proposed Resolution Framework for the IL&amp;FS Group" dated December 17, 2018 and the "Addendum to the Third Progress Report – Proposed Resolution Framework for IL&amp;FS Group" dated January 15, 2019 ("Resolution Framework Report") submitted by the Company to the Ministry of Corporate Affairs, Government of India which, in turn, was filed with the Hon'ble National Company Law Appellate Tribunal ("NCLAT"), the creditors of the Company were invited (via advertisement(s) dated May 22, 2019) to submit their claims as at October 15, 2018 with proof, on or before June 05, 2019 (subsequently extended till February 05, 2020) to a Claims Management Advisor ("CMA") appointed by the IL&amp;FS group. The amounts claimed by the financial and operational creditors are assessed for admission by the CMA.</p> <p>The CMA have submitted their report on the status of the claims received and its admission status (details provide in note 1.8). Management of the Company is in the process of reviewing the claims made by third parties with the CMA, and reconciliation of such claims with the corresponding amounts as per the Company's books of account in going on. Having regard to the nature, volume and value of claims received, management is of the view that due process will need to be applied to all such claims, in order to finally determine the level of</p>



present obligations that would need to be recognised by the Company as

1(d)

Note 1.8 to the accompanying standalone Ind AS financial statements, management is in the process of reconciling claims received with its books of account.

liabilities. In respect of claims filed by operational creditors, based on the ongoing review the Company has provided the reconciliation for differences amounting to Rs ?.440.23 crore to the CMA and the revert is awaited.

Consequently, the accompanying standalone Ind AS financial statements do not include any possible adjustments arising from the aforesaid matters, including to the extent these may affect prior period comparatives presented therein.

Note 1.12 and Note 1.13 to the accompanying Ind AS financial statements which explains the uncertainties involved in determining the recoverable value considered for determining provision for impairment and expected credit loss on investments, trade and other receivables respectively (collectively referred to as "Receivable Balances") during the current year:

a) The recoverable amount is subject to finalisation of the claim management process of subsidiaries and joint ventures and their audited financial statements. Further, the distribution mechanism applied for determining recoverable amount is not in accordance with distribution mechanism approved by National Company Law Appellate Tribunal ('NCLAT') vide its order dated March 12, 2020;

b) Recoverable amount considered in case of certain Receivable Balances is based on binding financial proposals approved by the Board of Directors and are subject to requisite approvals and acceptance of the Letter of Intent by the successful bidder;

c) Recoverable amount for certain Receivable Balances is based on Fair Valuation, which is subject to various internal and external factors including significant assumptions, as at September 30, 2018 and does not consider any

As a result of the various events that have taken place during the financial year 2018-19 and subsequently up to the date of the financial statements, which are more fully described in note 1.2 to attached stand-alone financial statements, there is a significant uncertainty around the recoverability of the carrying amount of the investments, loans, trade and other receivables from the subsidiaries and other entities in the Group. The New Board has also initiated a process for divesting stakes held by the Company and other IL&FS Group entities in various subsidiaries and road projects and related businesses as described above in note 1.3 to the standalone Ind-AS financial statements.

The Board in consultation with management, has performed an assessment to determine the recoverability of the carrying amounts of the investments, loans, trade and other receivables from its subsidiaries and other entities. For determining the recoverable amount, the Company has made its assessment on the following basis

#### Category Basis

- |   |  |
|---|--|
| A | Entities where Binding Financial bids have been received and approved by the Board, recoverable amount has been determined basis the financial bid received.   |
| B | Entities where Binding Financial bids were received but not accepted by the New Board, the recoverable amount has been determined basis lower of the Fair Market Values assigned by valuers' engaged by the New Board during the divestment process.   |
| C | Entities where no Financial bids were received, recoverable amount has been determined basis Fair market valuation obtained through an independent third-party valuer.   |
| D | Entities, where projects are under construction/ incomplete/ partially incomplete and discussions are ongoing with the Concessioneing Authorities for foreclosure/ termination of the Concession Agreements, recoverable amounts have been determined basis the net compensation agreed or indicated by the respective Concessioneing Authority for the said foreclosure / termination. Based on the |

2

adjustment to the present value of the cash flows / working capital upto March 31, 2019;

expected timing of realisation of these claims, the present value of the claim has been considered. Further, all known counter-claims and penalties have been adjusted to the recoverable amount.

d) As further explained in Note 1.12, the recoverable amount for certain Receivable Balances does not consider the requirement of the relevant Ind AS standards due to non-availability of the necessary and/or complete information in respect thereof. Further, recoverable amount in respect of under construction projects is subject to finalisation / acceptance / disbursement of settlement amount by the respective authorities.

For other entities, recoverable amount has been determined on the basis of:

- a. Market valuation with appropriate illiquidity discount in respect of listed entities.
- b. Net Asset Value based on audited/management accounts of the entities.
- c. For others entities classified into 'Red', 'Amber' or 'Green' entities, with 100% provisions being made for exposure to Red entities, as per the policy adopted by the Parent Company.
- d. Estimated realisable value based on realisable value of underlying assets.
- e. For certain entities based on management best estimate.
- f. For overseas entities, realisable value considered as ? Nil.

e) As mentioned in the note 1.12 to the accompanying standalone financial statements, during the previous year, the Company had not considered latest traffic study report for impairment assessment of a project and in the current year the impairment provision has been recognised basis the said latest traffic study report. In the absence of the revised impairment assessment basis the latest traffic study report including its consequential impact on other significant assumptions, we are unable to comment on the impairment provision required in the previous year for the said project and its consequential impact accounted in the current year, if any

In respect of one project, the latest traffic study report (received by the SPV on April 17, 2018) was inadvertently not considered for computing projected cash flows for carrying out impairment assessment as at March 31, 2018. In view of management, if the said traffic study was used and its consequent impacts on other assumptions was considered at that time, impairment provision could not have been determined as at March 31, 2018 in the said project.

In the current year, impairment assessment has been carried out considering the said latest traffic study report and in accordance with the approach detailed hereinabove and necessary provision made in the profit and loss account

In view of the above uncertainties involved and absence of sufficient appropriate audit evidence to support the estimates / judgements used in determination of recoverable amount for computing the impairment / expected credit loss, we are unable to comment on the possible effects of changes, on account of aforesaid factors, on these standalone Ind AS financial statements

Based on above assessment, the Company has made an impairment provision in respect of the balance of loans, receivables, Contract assets, Other financial assets and investments from its subsidiaries and group companies aggregating to ? 5,682.77 crore, ? 2,229.59 crore, ? 368.51 crore, ? 50.44 crore and ? 5,971.71 crore respectively, and recorded net loss on fair value changes of Rs101.67 crore on financial assets measured at fair value through profit and loss, arising from transactions up to September 30, 2018

In the view of the Company, the impairment provision made is prudent and represents the economic substance of the amounts recoverable

Note 1.11 of the accompanying standalone Ind AS financial statements, the Company is in the process of reconciling the completeness and status of financial guarantees, performance guarantees, letter of awareness, letter of comfort, sponsor guarantees and corporate guarantees extended by it to its group / other companies (including overseas subsidiaries) in the period prior to September 30, 2018, pending which, the Company has not recognised any resultant liabilities, if any, in the accompanying standalone Ind AS financial statements. Consequently, the accompanying standalone Ind AS financial statements do not include any possible adjustments in this regard

The Company has issued financial guarantees to its group companies. Management is in the process of reconciling the completeness and status of financial guarantees issued, devolved, claimed and recorded / to be recorded in the books of account, including those guarantees in respect of which claims have been received as part of the claims management process.

3

With respect to following transactions, we are unable to obtain sufficient and appropriate evidence about the underlying commercial substance and rationale of such transactions and consequential impact on the accompanying standalone Ind AS financial statements:

a) Loans to related parties of 7.5 Cr were provided in normal course prior to September 30, 2018. These entities have been categorised as Red entities and accordingly the exposures to these entities have been fully provided in accordance with the policy adopted by the Audit Committee of IL&FS

4 a) Amounts paid during the year to certain related parties which are classified as loans amounting to Rs. 7.50 Crores have been fully impaired during the year as fully described in Note 5 (c) to the accompanying standalone Ind AS financial statements.

b) In respect of construction costs and Other direct expenses, the contracts to these parties were awarded by the erstwhile senior management of the Company. These expenses have been accounted basis duly approved work orders, invoices and related supporting documentation / reports. As further mentioned in Note 1.6 of the standalone Ind AS financial statements, the forensic audit firm is in the process of carrying out further examination relating to certain aspects described more specifically in note 24.1 of the attached stand-alone financial statements

b) Construction cost and other direct expenses incurred/debited to statements of profit and loss during the year, verified by us on a test check basis, amounting to Rs. 52.26 Crores as fully described in Note 24.1 to the accompanying standalone Ind AS financial statements and in respect of Other expenses amounting to Rs. 3.50 crores.

c) Other expenses include ₹3.50 crore towards Sponsorship of an event in May 2018. The expense was incurred basis approval provided by the erstwhile Managing Director of the Company

5 As fully described in the Note 4 (i) to the accompanying standalone Ind AS financial statements, the Company has invested Rs. 172.60 Crores in the units of Real Estate Assets Performance Fund – I, a SEBI registered Fund, measured at fair value amounting to Rs. 63.73 Crores as at March 31, 2019. We have not been provided with the commercial substance and rationale of the said investment including related expenses and the audited financial statements of the said Fund as at March 31, 2019. Hence, we are unable to comment on the fair value of the said investment and other impact on the standalone Ind AS financial statements, if any.

The investment was approved by erstwhile management and ratified by erstwhile Board of the Company. During the current year, in view of the developments at the Company as mentioned in note 1.2 of the attached stand-alone Financial Statements, the Company has performed an assessment of the recoverability of the carrying amounts of its investments as mentioned in note 1.12 to these stand-alone financial statements and following the rationale / basis mentioned therein, has determined fair value for its investment in units of the scheme of the Fund, based on the valuation of its underlying investments (in accordance with note 1.12 to these standalone Ind AS Financial Statements) and recognized fair valuation loss amounting to ₹ 101.67 crore (net of gain ₹ 7.20 crore) which has been disclosed in the note 29 as fair valuation loss on Investments recognised through profit and loss

(a) During the previous year in September 2017, the Company had sold 14.5% of equity investments in Moradabad Bareilly Expressway Limited (MBEL) and 10% of equity investments in Gujarat Road Infrastructure Company Limited (GRICL) for a total consideration of ₹ 164.00 crore and recognised the resulting gain amounting to ₹ 126.00 crore pursuant to a binding sale agreement between the Company and one of the large infrastructure player (the “Original Purchaser”). The valuation for both the entities was determined by an independent external valuer

These shares were lodged irreversibly by the Company in an escrow account under the control of an independent Trustee and Escrow agent pursuant to the sale agreement. The consideration was due to be received within 180 days of the transaction and the Escrow agent was to transfer/release the shares to the Original Purchaser on receipt of the same. The Original Purchaser did not pay the consideration within the stipulated time and despite an extension granted by the Company

Subsequently, in accordance with provisions of the said sale agreement and pursuant to a tripartite agreement entered between the Original Purchaser, the Company and a SEBI registered Fund ("New Purchaser"), in the month of May 2018 the shares were transferred in favour of the New Purchaser by the Escrow agent and consideration was received by the Company which resulted in additional gain of ₹ 7.20 crore which is after netting of ₹ 0.34 crore paid to the Original Purchaser pursuant to the sale agreement. The Company had also invested ₹172.60 crore in the units of a scheme of the Fund (New Purchaser).

As fully described in the note 1.5 to the accompanying standalone financial statements and further noted in paragraph 1 of our report stated above, the following transactions/matters will be considered by management along with the process of reopening / recasting of accounts in respect of financial years 2013-14 to 2017-18 pending which the comparative information has not been restated

As at March 31, 2019, the Company has fair valued its investments in units of the scheme of Fund amounting to ₹ 63.73 crore, based on the valuation of its underlying investments determined in accordance with note 1.12 and note 1.13 to these stand-alone financial statements and recognized fair valuation loss amounting to ₹101.67 crore (net of gain ₹7.20 crore) which has been disclosed in the note 29 as fair value loss on Investments recognised through Profit and Loss

(b) The Company had entered into an arrangement with a Pune based leading developer ("Developer") for development of land parcels of Rajasthan Land Holdings Limited (RLHL) ('a subsidiary of the Company) and its subsidiaries for residential and commercial complexes (Project) through Pario Developers Private Limited ("Pario") a company owned by the Developer

(a) Sale of equity shares of Moradabad Bareilly Expressway Limited (MBEL) and Gujarat Road Infrastructure Company Limited (GRICL) which had resulted in gain amounting to Rs. 126 Crores in the previous year and subsequently during the current year these investments were acquired by Real Estate Assets Performance Fund and the investment was made by the Company in units of the said Fund, as fully described in Note 4(i) to the accompanying standalone Ind AS financial statements.

Consequently, during the previous year in June 2017, the Company transferred its 100% equity investment in Rajasthan Land Holdings Limited (RLHL) to Pario. The Developer was also to transfer shares held by it in an entity holding land parcels to Pario by December 31, 2017 as specified in the Share Purchase Agreement (SPA). The Company received consideration towards the said equity shares of RLHL in the form of Preference Shares in Pario amounting to ₹150.00 crore, which was arrived at basis the fair valuation of equity shares of RLHL as determined by an independent external valuer. The Company subsequently on July 20, 2017, took 34% stake in Pario and the balance stake was held by the Developer

(b) Transfer of equity shares of wholly owned subsidiary Rajasthan Land Holdings Limited (RLHL) to Pario Developers Private Limited ('Pario') (which was treated as an associate) in exchange for Preference Shares issued by Pario which had resulted in gain amounting to Rs. 147.50 Crores in the previous year as fully described in Note 4(j) to the accompanying standalone Ind AS financial statements.

The Developer despite regular follow ups and extension to the original time limits granted by the Company till June 30, 2018, did not comply with the applicable conditions precedent as per the SPA with the Company to transfer shares of the entity holding parcels of land to Pario. Further, on March 31, 2018, the Developer transferred its holding in Pario to another party without prior written consent of the Company which was one of the condition of the Shareholders agreement of Pario. On subsequent follow up and in response to the demand by the Company in February 2019, for redemption of the Preference Shares held by it in Pario, a remedy available to it under the SPA, the developer vide letter dated March 19, 2019 cited various reasons including recession in real estate market and group restructuring among others, for non-compliance with the conditions of the SPA and suggested to unwind the agreement and liquidate Pario. Further, During the current year, one of the operational creditor of RLHL, filed CIRP application against the Company and one of its subsidiary. The application has been accepted by Hon'ble NCLAT Jaipur in September 2019 and a Resolution Professional has been appointed to oversee the operations of Company.

Consequently, during the year ended March 31, 2019, the Company has recorded charge on account of impairment/fair valuation of aforementioned investment in units and preference shares amounting to Rs. 223.54 crores

Pursuant to various developments mentioned in note 1.2 above, issues faced by the Developer and recent developments at RLHL, the proposal for residential and commercial complexes project has not progressed and the current management does not have any visibility about the said project progressing in near future. Accordingly, the Company based on assessment of recoverable amounts of underlying assets of Pario has fully impaired the investments of ₹158.37 crore in the preference shares and ₹0.33 crore in Equity shares of Pario. Also refer note 1.12 and note 5 (e))

d) As a result of the various events that have taken place in the Company during the financial year 2018-19 and subsequently up to the date of the financial statements which are more fully described in note 1.2 to these stand-alone financial statements and particularly with respect to these transactions/ matters,

the Company in the current year has performed an assessment to determine the recoverability of the carrying amounts of its investment in aforementioned Units

and Preference shares following the basis mentioned in note 1.12 to these stand-alone financial statements and recognised necessary provisions for the impairment / fair valuation of these investments / units

As mentioned in (1) above, the process of re-opening and re-casting of financial statements is currently in progress. Management is of the view that charge on account of impairment / fair valuation of these investments/ units has arisen due to subsequent actions / breaches by these counter parties as described in para (a) and (b) above and the events described in note 1.2 of these standalone Ind AS financial statements, it will however be evaluating these transactions along with various business transactions in those years for possible re-casting, if any, during the re-opening and re-casting exercise. Pending completion of the said exercise, the Company has not made any adjustments with respect to the consequential effect arising therefrom including their effect on (a) business transactions in those financial years (b) the balance sheet as at March 31, 2018 (comparative period end date) and the current year ended March 31, 2019 and (c) the statement of Profit and Loss for the years ended March 31, 2018 and March 31, 2019

The Company since past few years has been assigning loans given to its group companies to a Commercial Bank. During the previous year, loans given to its group companies amounting to ₹1,000.00 crore were assigned. Cash received on assignment of these loans were utilized by the Company to meet its obligations.

Note 5 (d) to the accompanying standalone financial statements, the Company had assigned Loans given to its subsidiaries to a Bank on a Recourse basis and derecognized the said financial asset from the balance sheet amounting to Rs. 1,000 Crores which is not in accordance with IND AS 109. Accordingly, financial assets and financial liabilities included in these financial statements for the current year and previous year are understated by the said amount.

The assignment agreement signed with the Bank contains clauses that suggest that the assignment was done on a recourse basis, however the same was not mentioned in the other transaction documents (term sheets, Letter of Awareness (LOA) issued by the Company). The LoA given by the Company to the bank, makes it clear that the Company was not providing any guarantee or taking liability in respect of the said loans. Further as the cash was received, these loans were derecognized in the books of account of the Company.

The Company believes that there was never any intention to provide any recourse to itself and the same is also evident from the fact that during the current year, the said Bank has filed its claim against the respective group companies and not against the Company. Accordingly, management has not recognised financial assets and corresponding financial liabilities in these standalone Ind AS financial statements

We have not received audit evidence as follows:

a) Reconciliation of differences with banks mentioned in Note 1.17 to the accompanying standalone Ind AS financial statements aggregating Rs 426.34 Crores, which management believes represents unauthorised adjustments made by the bank in the Company's bank account and unreconciled differences in bank reconciliation statements including direct debits by banks aggregating Rs 420.13 Crores, for which the management is not aware of its nature and the same are in the process of being reconciled by the Company (included in Note 13 to the accompanying standalone Ind AS financial statements).

The Company has done extensive follow up and will continue its efforts to get the requisite documents and confirmations from the banks. Also, the Company has written letters protesting any unilateral adjustments pending final outcome of resolution and claim management process

The management is in the process of reconciling the said amounts / accounts, pending outcome of the said assessment, consequential impacts if any are not adjusted in the standalone Ind-AS financial statements

b) Reconciliation with vendors/ sub-contractors as mentioned in Note 1.8 to the accompanying standalone Ind AS financial statements.

Accordingly, we are unable to comment on the consequential effects of the above, on the accompanying standalone Ind AS financial statements

		Further to note 1.6 and 24.1, the forensic auditor appointed by the New Board is in the process of carrying out further examination relating to certain aspects described in note 24.1
9	Note 24.1 of the accompanying standalone Ind AS financial statements, a third-party forensic audit, in respect of construction cost and other operating expenses incurred in respect of various projects is currently ongoing. Hence, we are unable to comment on any possible impact on the construction cost and other operating expenses and other consequential impact on the accompanying standalone Ind AS financial statements if any.	Pending full completion of their examination, no adjustments have been recorded in these standalone Ind AS financial statements for any consequential effects/ matters that may arise in this regard
10	Note 1.18 of the accompanying standalone Ind AS financial statements as at March 31, 2019, the Company has not carried out analysis for determination of recoverable value as per Ind AS 36 'Impairment of assets' and net realisable value as per Ind AS 2 'Inventories' of its Property and plant and equipment and Inventories respectively. Further, no physical verification for inventories has been carried out. Consequently, the accompanying standalone Ind AS financial statements do not include any possible adjustments in this regard	Subsequent to the balance sheet date, the Company has carried out physical verification of Property, Plant and Equipment at sites through in-house teams and made a provision of Rs 14.61 towards assets discarded / significantly damaged / scrapped  The Company has also carried out verification of inventory at sites through the respective Site teams
11	Note 3 (c) of the accompanying standalone Ind AS financial statements as at March 31, 2019, the Company has valued its investment property as per ready reckoner rate as notified by the Maharashtra State Government and which is not in accordance with relevant Ind AS.	Investment property consists of 22,692 sq.ft carpet area of commercial property in Mumbai. The investment property is held under freehold interests and offered as a security given to one of the lenders of the Company. The property has been under construction from past couple of years and completion has been substantially delayed. Out of 22,692 sq.ft (carpet area), Occupation Certificate (OC) has been received for 5312 sq. ft (carpet area) only.  The Company intends to sale the property on "as is" basis and has invited Expression of Interests for the same. Considering that substantial part of the property is yet to received OC and in view of the current depressed market conditions, the Company on a conservative basis has valued the said investment property at Ready Reckoner Rate (circle rate) setup by Maharashtra State Government. The Company basis the said valuation, has recognised impairment loss of ₹ 37.57 crore in these financial statements.
12	Note 1.10 to the accompanying standalone Ind AS financial statements, pending management's determination of the financial and other consequences of the litigations stated in the said note, no adjustments have been made to the accompanying standalone Ind AS financial statements in this regard.	As a result of events up to September 30, 2018, as more fully described in note 1.2, there have been various litigations, legal cases and suits filed against the company following the default of borrowings made by the company, as described in the note. The Company has also received notices from debenture trustees with respect to default in payment of interest to the debenture holders. Further, the Company is undergoing a resolution process (refer note 1.3) under the order of the NCLT, pending which the management is in the process of making assessments and determinations as to liabilities, provisions and contingent liabilities as per Ind AS 37, Provisions, Contingent Liabilities and Contingent Assets or as per Ind AS 109, Financial Instruments as the case may be. Pending final outcome of such process, no adjustments have been made to the stand-alone financial statements in this regard. Also refer note 37 for contingent liability disclosures.



13	<p>Note 1.9 to the accompanying standalone Ind AS financial statements, the Company is not in compliance with certain requirements / provisions of applicable laws and regulations as more fully stated in that note. Pending final determination by management of the financial and other consequences arising from such non-compliances, no adjustments have been made to the accompanying standalone Ind AS financial statements.</p>	<p>As a consequence of the matter described in Note 1.2 above and various other matters discussed in this accompanying stand-alone Ind AS financial statements, the Company is not in compliance with provision of various applicable laws and regulations, including but not limited to the Companies Act 2013, SEBI Regulations as applicable to listed entities, Income Tax Act, 1961, Good and Services Tax Act, 2017, State VAT Regulations, Regulations of the Reserve Bank of India as applicable to the Company and Foreign Exchange Management Act, 1999.</p> <p>Where the management has identified any non-compliance subsequent to September 30, 2018, these have been reported or are in the process of being reported to the relevant regulator, and the Company intends to comply with the necessary requirements or further directions at the earliest.</p>
14	<p>Note 1.14 to the accompanying standalone Ind AS financial statements, pending completion of audit of financial statements of various subsidiaries, associates and joint ventures as at and for the year ended March 31, 2019 / December 31, 2018, and/or the related completion of the inter-company balances reconciliation process, we are unable to comment on the adjustments that may be required and the consequential effects on the standalone Ind AS financial statements and disclosures of related party transactions and balances in Note 41, to the accompanying standalone Ind AS financial statements.</p>	<p>Management is in the process of evaluating the financial and other consequences arising from such non-compliance and of making a comprehensive assessment of other non-compliances, to determine their impact/ consequences, including financial and operational impact, of such non-compliances on the Company. Pending final determination and assessment thereof, no adjustments have been made to these Financial Statements</p> <p>The Company and its Group entities have been facing capacity issues due to loss of key employees while meeting the need for servicing information requirements and providing clarifications to multiple investigating agencies, providing information to enable the ongoing asset monetization and restructuring activities and meeting 'going concern' requirements. Therefore, audited financial statements of several subsidiaries, associates and joint ventures of the Company for the year ended March 31, 2019, are not available. The Company is in the process of performing and completing the confirmation and reconciliation of intercompany balances with its subsidiaries, associates, joint ventures.</p>
15	<p>We have not received responses to our request for such direct balance confirmations towards borrowings of Rs.3,507 Crores, Bank balances of Rs. 61 Crores, certain Trade receivable balances aggregating to Rs. 105 Crores, certain loans and advances aggregating to Rs. 251 Crores and certain trade payables of Rs. 843 Crores and confirmation from banks / financial institutions in respect of details of securities, lien, collaterals, guarantees etc.</p>	<p>The Company has done extensive follow up and will continue its efforts to get the requisite documents and confirmations.</p> <p>Further, under the claims management process, these parties have already filed their claims and accordingly, there is indirect acknowledgement available with the Company.</p>

## COST AUDITOR AND COST AUDIT REPORT

Your Company is required to maintain the cost records under sub-section (1) of section 148 of the Companies Act, 2013 and accordingly all

such accounts and records are duly made and maintained by the Company. Pursuant to Section 148 of the Companies Act, 2013 and the Companies (Cost Records and Audit) Rules, 2014 framed thereunder, the Board of Directors had appointed M/s. Chivilkar Solanki & Associates, Cost Accountants as Cost Auditors for FY 2018-19.

M/s. Chivilkar Solanki & Associates have conveyed their consent and confirmed their eligibility for appointment as Cost Auditors. The Board has recommended to the Members, for seeking approval to the remuneration payable to the Cost Auditors for FY 2019-20.

## SECRETARIAL AUDIT & SECRETARIAL AUDIT REPORT

M/s. Mehta & Mehta, Practicing Company Secretaries were appointed by the Board to carry out the Secretarial Audit of the Company pursuant to the provisions of Section 204 of the Companies Act, 2013 for FY 2018-19. The report of the Secretarial Auditor is set out herewith as Annexure I to this report.

The Management Representation on the qualifications/ observations/ remarks of Secretarial Auditor pertaining to year ended March 31, 2019 are as under:

Sl. No.	Qualifications/Observations	Responses to Qualifications/Observations
1.	The Company has paid managerial remuneration exceeding the limits specified under Section 197 of Companies Act 2013.	The Company has initiated actions for recovery of the excess remuneration
2.	Form APR (Annual Performance Report) under Foreign Exchange Management Act, 1999 has not been filed during the reporting period.	Due to non-availability of the financial statements of the overseas subsidiaries the APR could not be filed. However, subsequent thereto steps have been initiated for completion of the audits for filing of the same.
3.	Company has not complied with Regulation 33 and Regulation 47(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with respect to filing of Financial results for the Quarter ended September 30, 2018 and December 31, 2018 as on March 31, 2019 and publication of financial results in newspapers for the Quarter ended September 30, 2018 and December 31, 2018 as on March 31, 2019. BSE & NSE vide its letter dated November 30, 2018 and March 05, 2019 has levied a fine of Rs. 5000 per day for non-compliance till the date of compliance of the said regulation, which has not yet been paid by the Company.	During the financial year 2018-19, the Company has undergone various operational constraints and challenges, like Re-constitution of the Board of the Company, Re-opening of books of accounts and re-casting of the financial statements, Investigation by Serious Fraud Investigating office (SFIO) and special audit conducted by the Grant Thornton  Thus, the Company was not in a position to submit its financial statement/results as the preparation of financial statement/results requires management to make various estimates and representation. However, the Company has from time to time submitted reasons in detail for such non-compliance to the stock exchanges and requested to not take any coercive/pecuniary actions against the Company on

account of the circumstances mentioned therein and also the moratorium granted by the National Company Law Appellate Tribunal to the IL&FS Group including the Company.

- Regulation 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - with respect to filing of Financial results under Chapter V - Obligations of listed entity which has listed its Non-Convertible Debt securities or Non-Convertible Redeemable Preference shares or both. Company has not complied with the said regulation for the Quarter ended September 30, 2018 as on March 31, 2019
4. Same as 3 above

- Regulation 57(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with respect to submission of certificate to the stock exchange within two days of the interest or principal or both becoming due that the Company has made timely payment of interests or principal obligations or both in respect of the non-convertible debt securities There are instances where the said certificates have not been submitted to the Stock Exchanges within two days of the interest becoming due.
5. There were delays on some instances

- Regulation 61 (1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with respect to ensuring of timely payment of interest. The Company has not paid interest on Non-Convertible Debentures due from October 01, 2018 to March 31, 2019. The amount of Redemption for the following Non-Convertible Debentures was not paid:
6. In view of the severe liquidity crisis faced by the Company, it has not been able to service the NCD Debenture holders.
- INE975G08017 – Tranche 1, matured on January 23, 2019
- INE975G08033 – Tranche II Series II, matured on March 18, 2019.

- Regulation 61 (1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Regulation 12 of SEBI (Issue of Listing of Non – Convertible and Redeemable Preference Shares) Regulations, 2013, ensuring timely payment of dividend and timely redemption of non-convertible redeemable preference shares.
7. Dividend on Cumulative Non – Convertible Preference Shares not paid for period April 01, 2017 to December 23, 2018 In view of the severe liquidity crisis faced by the Company, it has not been able to service the Preference Shareholders.
- Amount of Redemption of Cumulative Non-Convertible Redeemable Preference Shares due and payable on December 23, 2018 has not been paid

## EXTRACT OF ANNUAL RETURN

The details forming part of the extract of the Annual Return as on March 31, 2019 in Form MGT - 9 in accordance with Section 92(3) of the Companies Act, 2013 read with Companies (Management and Administration) Rules, 2014, are set out herewith as Annexure II to this report.

## SIGNIFICANT AND MATERIAL ORDERS

The summary of significant and material orders passed by the Regulators or courts or tribunals impacting the going concern status and the Company's operations in future is enclosed as Annexure VI to this report.

## POLICY ON DIRECTOR'S APPOINTMENT AND REMUNERATION

The Board has adopted a Policy on appointment and remuneration of Directors which includes the criteria for determining qualifications, positive attributes, independence of a director and other matters, as required under Sub-section (3) of Section 178 of the Companies Act, 2013 and Regulation 19 of the SEBI (LODR) Regulations, 2015. The Policy is available on the website of the Company: [www.itnlindia.com](http://www.itnlindia.com). The remuneration paid to the Directors and Senior Management personnel is as per Managerial Remuneration Policy of the Company. Brief details of the Managerial Remuneration Policy are provided in the Corporate Governance Report

As a consequence of the losses reported for the year ended March 31, 2019, the same has resulted in the excess payment of remuneration to Mr. K Ramchand (erstwhile Managing Director) and Mr. Mukund Sapre (erstwhile Executive Director) amounting to ₹ 0.70 Crore and ₹ 0.13 Crore respectively aggregating to ₹ 0.83 Crore. The Company has initiated action for recovering the excess remuneration paid to them.

## DECLARATION BY INDEPENDENT DIRECTORS

All the erstwhile Independent Directors had provided the declarations that they met the criteria of independence as provided under section 149(6) of the Companies Act, 2013

## PERFORMANCE EVALUATION OF THE BOARD, COMMITTEES AND DIRECTORS

In accordance with the provisions of the Companies Act, 2013 and Regulation 4(2)(f) of the SEBI (LODR) Regulations, 2015, the erstwhile Board of Directors had laid down the criteria for performance evaluation of erstwhile Independent, Non-Independent & Executive Directors. The evaluation of the performance of the erstwhile individual Directors, Committees and the erstwhile Board was noted at the Meeting of the erstwhile Board of Directors of the Company held on May 25, 2018.

## CORPORATE GOVERNANCE

A Report on Corporate Governance is enclosed and forms part of this Report. A certificate from the Statutory Auditor on compliance with the provisions of Corporate Governance is also annexed to this Report

The details of the meetings of the Board and its Committees including its composition & terms of reference are provided in the Report on Corporate Governance which forms part of this Report

## POLICY ON DIVIDEND DISTRIBUTION

In accordance with Regulation 43A of the SEBI (LODR) Regulations, 2015, the Company has formulated a Dividend Distribution Policy setting out the parameters and circumstances for consideration of the Board in determining the distribution of dividend to the Shareholders. The Policy is available on the website of the Company. The same can be viewed through the link:  
[http://www.itnlindia.com/application/web\\_directory/Company%20Policies/2017/Dividend%20Distribution%20Policy.pdf](http://www.itnlindia.com/application/web_directory/Company%20Policies/2017/Dividend%20Distribution%20Policy.pdf)

## TRANSFER OF UNPAID/UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND AUTHORITY:

In terms of Section 125 of the Companies Act, 2013 and Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 (the Rules), unclaimed/unpaid dividend for FY 2010-11 and FY 2011-12 lying in the Company's bank account for a consecutive period of seven years amounting to ₹ 1,90,229/- and ₹ 1,87,900/- respectively was transferred to the Investor Education and Protection Fund (IEPF) on November 05, 2018 and December 02, 2019. Accordingly, the underlying 514 equity shares for FY 2010-11 and 3953 equity shares for FY 2011-12 were also transferred to the demat account of IEPF, the details of which are available on the weblink:  
[http://www.itnlindia.com/invrelation.aspx?page\\_ID=24&Sec\\_ID=5](http://www.itnlindia.com/invrelation.aspx?page_ID=24&Sec_ID=5).

The Members may lodge their claim for the shares/dividend transferred to IEPF by making an application to IEPF in Form IEPF-5 as per the IEPF Rules. The said form is available on the website of IEPF viz. <http://www.iepf.gov.in/IEPFA/corporates.html>

The dividend for FY 2012-13, which has remained unpaid/unclaimed for a consecutive period of seven years is also due for transfer to IEPF Account on September 14, 2020. The underlying Equity Shares would also be transferred to the demat account of IEPF on the said date. Members who have not claimed the dividend as yet is requested send request for claiming the dividend to RTA immediately. The details are available on the weblink:[http://www.itnlindia.com/pdf/files/DV/StatementofUnclaimeddividendamountconsecutivelyfor7years\\_2018.pdf](http://www.itnlindia.com/pdf/files/DV/StatementofUnclaimeddividendamountconsecutivelyfor7years_2018.pdf)

## RELATED PARTY TRANSACTIONS

The erstwhile Management had developed a Related Party Transactions Policy & Framework which was reviewed and recommended by the then Audit Committee and approved by the erstwhile Board which is uploaded on the Company's website and is available on the link: [http://www.itnlindia.com/application/web\\_directory/Company%20Policies/2019/RPT%20Policy%20\(Amended\).pdf](http://www.itnlindia.com/application/web_directory/Company%20Policies/2019/RPT%20Policy%20(Amended).pdf)

All Related Party Transactions that were entered into during the Financial Year were on an arm's length basis and were in the ordinary course of business. During the year under review, few material transactions were entered into with the Promoter as disclosed in Form AOC-2 annexed as Annexure VII.

It should be noted that the nature of related party transactions undertaken during the year, prior to October 1, 2018 under the erstwhile management, are under review as part of various internal and external investigations that have been initiated.

## POLICY FOR PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE

The Company has provided a safe and dignified work environment for its employees which are free of discrimination, intimidation and abuse. The Company has adopted a Policy for Prevention of Sexual Harassment of Women and constituted Internal Complaints Committee as per the requirement of The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The objective of this policy is to provide protection against sexual harassment of women at workplace and for redressal of complaints of any such harassment. No complaints with allegations of any sexual harassment were reported during the year under review

## WHISTLE BLOWER POLICY

In accordance with the provisions of Section 177 (10) of the Companies Act, 2013 and Regulation 22 of the SEBI (LODR) Regulations, 2015, the Company has established a vigil mechanism by adopting a Whistle Blower Policy to report concerns or grievances. The administration of the vigil mechanism is ensured through the Audit Committee

Two complaints were received via the Whistle Blower Mechanism during the year under review and have been duly addressed by the Company.

The Whistle Blower Policy adopted by the Company is available on the website of the CompanyError! Hyperlink reference not valid.. The

same can be viewed through the link:

[http://www.itnlindia.com/application/web\\_directory/Company%20Policies/Whistle%20Blower%20Policy.pdf](http://www.itnlindia.com/application/web_directory/Company%20Policies/Whistle%20Blower%20Policy.pdf)

## RISK MANAGEMENT

Your Company had a risk management framework and compliance systems including the risk management policy adopted by the erstwhile management. Given the circumstances in which the New Board was appointed on October 1, 2018, the New Board has reviewed and put in place a revised and updated risk management framework which takes into account the complexity of IL&FS Group structure and the situation with respect to operations/liquidity management. It has also implemented certain key initiatives to protect interests of the stakeholders in order to mitigate the risks being faced by the Company (and the IL&FS Group), which are as follows:

- Engagement of expert agencies to assist the New Board in the ongoing resolution of the Company and of the IL&FS Group. External Resolution Consultant, Financial and Transaction Advisors, Claims Management Advisor and Legal Advisors have been appointed.
- Constitution of an 'Operating Committee' to work on a day to day basis to ensure co-ordination among group companies and maintain uniformity in the decisions taken across the IL&FS Group.
- Constitution of an 'Asset Sale Committee' to undertake all necessary actions and take decisions in relation to the asset monetization process (being undertaken in line with the Resolution Framework Report).
- Introduction of new position, Chief Operating Officer ("COO"). The COO is responsible for oversight of day to day operations of the IL&FS Group and providing hands-on leadership for and oversight of the asset monetization efforts. The COO is part of the Operating Committee and the Asset Sale Committee.
- Institution of a group-wide payment protocol. One of the most pressing challenges which the New Board faced immediately upon taking over was the significant liquidity constraints being faced by the IL&FS Group, including the fact that (as highlighted in the First Report) there was no suitably empowered central financial control function that maintained information and accuracy at the group level. With an aim to manage liquidity, ensuring statutory compliance, preserving value and maintaining 'going concern' status, the New Board, based on discussions with the External Resolution Consultant instituted a payment protocol for the entire IL&FS Group ("Payment Protocol"). The Payment Protocol ensures that no selective payment is made to creditors which could prejudice interests of other stakeholders (i.e. the risk of being classified as a 'preferential payment'). The External Resolution Consultant has been assisting the New Board in periodically monitoring and reviewing the liquidity position of key entities in the IL&FS Group, including conducting the following key oversight functions:
  - (i) Preparing monthly cash budget: Preparation of a budget by the respective entity's management based on forecast of collections from customers, prioritization of payments based on the Payment Protocol and cash available, actual cash flows in the previous period etc.;
  - (ii) Reviewing operational issues: Discussion and mitigation of key operational issues faced by the entities, such as delay in collections from customers, stoppage of supply by specific vendors / service providers, termination of projects, lenders not permitting 'going concern' payments etc.;
  - (iii) Tracking key liquidity parameters: Periodic collation and review of cash balances across entities, amount of cash deployed in interest bearing instruments, tracking overdue salaries / statutory liabilities etc.; and
  - (iv) Identifying avenues for cash generation/ preservation: Identification of entities with significant cash gap and determining focus areas for the respective managements such as following up on claims/ old receivables, releasing funds lien marked by lenders, cost reduction, sale of non-core assets etc.

The External Resolution Consultant also conducted a cash flow solvency test based on a '12 month look-forward' testing period ("Testing Period") based on which 150 entities (incorporated in India) of the IL&FS Group have been classified into one of the following categories:

- (a) "Green" entities i.e. those entities where there is no payment default/overdues subsisting currently and cash flows to be generated by that entity in the Testing Period from its operations and available cash balances are sufficient to meet all payment obligations of that entity (both operational and financial, secured as well as unsecured) as and when such payment obligations fall due in the Testing Period. These

entities also do not rely upon other IL&FS Group entities for any financial support to service its debt obligations (financial and operational);

(b) “Amber” entities i.e. those entities which are not able to meet all their respective obligations (financial and operational) during the Testing Period but can only meet operational payment obligations and payment obligations to senior secured financial creditors (financial creditors whose financial debt is secured by a first charge over the assets of the relevant IL&FS Group entity) during the Testing Period [[1]]; and

(c) “Red” entities i.e. those entities which cannot meet their respective payment obligations towards even senior secured financial creditors as and when they fall due in the Testing Period[[2]].

You Company has been classified as Red Entity and is permitted to make only payments necessary to maintain and preserve the ‘going concern’ status.

#### PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

Particulars of investments, loans and guarantees form part of Note no. 4, 5 and 38 respectively to the financial statements provided in the Annual Report

#### DEPOSITS

Your Company has not accepted any Fixed Deposits under the Companies Act, 2013 during the year under review

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

Since the Company does not own any manufacturing facility, there is nothing to report under the Energy Conservation and Technology Absorption particulars in the Companies (Accounts) Rules, 2014

During the year under review, your Company’s foreign exchange earnings and expenditure was ₹ Nil & ₹ 0.37 Crore respectively

#### PARTICULARS OF EMPLOYEES



In terms of the provisions of Section 197(12) of the Companies Act, 2013, (“the Act”) read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, particulars of the employees drawing remuneration in excess of the limits specified therein forms part of this Report as Annexure III

Disclosures pertaining to remuneration and other details as required under Section 197(12) of the Act read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 forms part of this Report as Annexure IV

## CORPORATE SOCIAL RESPONSIBILITY

The CSR Policy of the Company was approved by the erstwhile Board at its meeting held on May 13, 2014. The CSR Policy was effective from April 1, 2014.

Details of the CSR expenditure during the first six months of the year under review are given in Annexure V enclosed to the report.

## DIRECTORS’ RESPONSIBILITY STATEMENT

(1) On October 01, 2018, based on a petition by Union of India (“UOI”), the erstwhile Board of Directors of Infrastructure Leasing and Financial Services Limited (IL&FS) was suspended by the Hon’ble NCLT and New Board of Directors was appointed.

(2) The New Board of IL&FS thereafter, pursuant to the authority granted by the Hon’ble NCLT, nominated the appointment of Directors on the Board of the Company. Accordingly, at the First Board Meeting of the Company held thereafter on October 25, 2018, 2 Directors (Mr Vineet Nayyar and Mr C S Rajan) representing the New Board were appointed on the Board of the Company. Subsequent thereto, 2 more Directors (Mr Nand Kishore and Mr Bijay Kumar) were nominated by the New Board of IL&FS and inducted on the Board of the Company. Accordingly, in respect of the period prior to October 25, 2018, the Directors nominated by the New Board of IL&FS are unable to and do not confirm the compliance with the requirements of the provisions of the Companies Act 2013.

(3) The Board of the Company has on a best effort basis and after considering the complexity of the operations, including challenges in implementing the resolution plan, put in place a framework for preparation of financial statements, selection of accounting policies, maintenance of accounting records and prevention and detection of frauds for periods subsequent to their appointment. The Company has also faced several challenges in obtaining financial information and in being able to prepare its financial statements for the year ended March 31, 2019 in view of severe resource and other constraints. Having regard to these matters, the Company has applied judgments and estimates for several matters on applying prudence and conservatism for accounting and has tried to reflect substance over form in respect of transactions and balances in order to derive the business sense from the transactions and events and to present them in a manner that best reflects their true essence based on current estimates. These estimates may change due to subsequent events and are subject to the internal and external investigations that have been initiated.

(4) The Company's accounts for the 5 financial years ended 2017-18 are undergoing the process of reopening and restatement, pursuant to an order of the Hon'ble NCLT. The SFIO and the IL&FS Board have also initiated their respective, independent investigations on various matters in relation to the Company, for past years and for the current financial year up to September 30, 2018. The possible outcomes of these matters and their effects are currently not determinable.

(5) Section 134(3)(c) of the Companies Act, 2013, requires the Board of Directors to provide a statement to the Members of the Company in connection with maintenance of books, records, and preparation of Annual Accounts in conformity with accepted accounting standards and past practices followed by the Company.

(6) Pursuant to the foregoing and to the best of the knowledge and belief of the current Board of Directors of the Company, on the basis of representations received from the operating management and after due enquiry and having regard to the matters discussed previously and subject to the various limitations due to the extenuating circumstances, it is confirmed that.

(a) in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanations relating to material departures. Such departures, which are stated in the relevant notes to the financial statements, have been done having regard to the prevailing conditions under which the Company is operating currently as more fully explained in paragraphs 1-4 above;

(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 loss of the Company for that period, having regard to the prevailing conditions under which the Company is operating currently;

(c) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the applicable Regulations for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities, from the period from which the members of the Board have been appointed. The directors have put in place controls and processes in respect of resolution processes / transactions from October 25, 2018 to March 31, 2019;

(d) the Directors have prepared the annual accounts on a going concern basis;

(e) the Directors have laid down internal financial controls to be followed by the Company in respect of the period from October 25, 2018 from which date the new members of the Board have been appointed and that such internal financial controls were adequate and were operating effectively as at year end, except that due to the prevailing conditions under which the Company is operating currently, and having regard to the matters stated;

(f) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively, commencing from the period from October 25, 2018, having regard to the various matters discussed earlier that have resulted in the current status of the Company.

## ACKNOWLEDGMENTS

The Board of Directors place on record their appreciation for the continued support and co-operation received from the Government and its various Authorities including National Highways Authority of India, Banks, Financial Institutions and Members of the Company

The Board of Directors expresses their grateful and sincere appreciation for the contribution and commitment of the employees

By the Order of the Board

Sd/-

Chandra Shekhar Rajan

Director

(DIN: 00126063)

(DIN: 00018243)

Sd/-

Vineet Nayyar

Director

Sd/-

Nand Kishore

(DIN: 08267502)

Sd/-

Bijay Kumar

(DIN: 07262627)

Director

Director

Mumbai, June 4, 2020

## ANNEXURE I

Form MR-3

### SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2019

[Pursuant to Section 204(1) of the Companies Act, 2013 and rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,

IL&FS Transportation Networks Limited

The IL&FS Financial Centre, Plot no. C-22,

G Block, Bandra Kurla Complex, Bandra (E)

Mumbai - 400051

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by IL&FS Transportation Networks Limited (hereinafter called "the Company"). Secretarial audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts / statutory compliance' and expressing our opinion thereon.

Hon'ble National Company Law Tribunal ("NCLT"), Mumbai Bench, vide its order dated 01.10.2018 suspended the existing Board of Directors of Infrastructure Leasing and Financial Services Limited ("ILFS"), the holding company, with immediate effect on the grounds of mismanagement by the erstwhile Board of the Company and the affairs of Company being conducted in a manner prejudicial to the public interest and the new persons, Mr. Vineet Nayyar and Mr. C S Rajan were appointed as Directors in terms of Section 242(2)(k) of the Act, to manage the affairs of Infrastructure Leasing and Financial Services Limited. As a consequence, the nominee Directors of ILFS on the Board of the Company i.e Mr. Hari Sankaran and Mr. Arun K. Saha ceased to be Directors of the Company with immediate effect and new Directors Mr. Vineet Nayyar Mr. Nand Kishore and Mr. C S Rajan were appointed as Nominee Directors of Infrastructure Leasing and Financial Services Limited ("ILFS") during the reporting period.

Based on our verification of the Company's books, papers, minutes books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on March 31, 2019, complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made and the qualification / remarks indicated hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2019 according to the provisions of:

- (i) The Companies Act, 2013 ('the Act') and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment;
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
  - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
  - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
  - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 and The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and amendments from time to time;
  - (d) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 (during the period under review not applicable to the Company);

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

(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client (during the year under review not applicable to the Company);

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 (during the period under review not applicable to the Company); and

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998 and The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 and amendment from time to time (during the period under review not applicable to the Company);

(i) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Redeemable Preference Shares) Regulations, 2013

(vi) As represented by the management, no law is specifically applicable to the Company.

We have examined compliance with the applicable clauses of the following:

a) Secretarial Standards issued by the Institute of Company Secretaries of India. The Company is generally compliant with respect to compliances under Secretarial Standards - 1. There were few instances of non – compliances with respect to Secretarial Standard-1.

b) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Company has complied with the provisions of Act, Rules, Regulations, Guidelines etc. mentioned above to the extent applicable except the qualification/ remarks mentioned as per Annexure B of this report.

We further report that:

The Board of Directors of the Company was duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors upto 30.09.2018, thereafter pursuant to Order of National Company Law Tribunal (NCLT) dated 01.10.2018, new

Directors were appointed in terms of provisions of Section 242(2) (k) of the Act and previous Board of Directors were suspended on the

Board of ILFS, the holding Company. As a consequence, the changes in the composition of the Board of Directors of the Company that took place during the period under review were carried out in compliance with the provisions of the Act, except the appointment of Woman Director.

Adequate notice generally given to all Directors to schedule the Board meetings. However, there were few instances of non - compliance with respect to provisions of Secretarial Standard 1.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the Minutes.

We further report as per the representations made by the management and relied upon by us, there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines to the best of its efforts in view of the extraordinary situation faced by the Company as mentioned in this report during the period under review.

As per the representations made by the management and relied upon by us. We further report that during the audit period, the specific events / actions in pursuance of the above referred laws, rules, regulations, guidelines, etc., having a major bearing on the Company's affairs are detailed in "Annexure A".

For Mehta & Mehta,

Company Secretaries

(ICSI Unique Code P1996MH007500)

SD/-

Atul Mehta

Partner

FCS No : 5782

CP No. : 2486



UDIN : F005782B000315344

Place : Mumbai

Date : June 4, 2020

#### Annexure A

#### List of Specific Events / Actions having a major bearing on the Company's affairs

1. The Company has redeemed 2,00,00,000 Cumulative Redeemable Preference Shares of Rs. 10 each on May 31, 2018.
2. The Company has increased its authorized share capital from existing Rs. 1500,00,00,000 comprising of Equity share capital of Rs. 500,00,00,000 divided into 50,00,00,000 Equity shares of Rs. 10/- each and Preference share capital of Rs. 1000,00,00,000 divided into 100,00,00,000 Preference shares of Rs. 10 each, to Rs. 2500,00,00,000 comprising of Equity Share Capital of Rs. 2000,00,00,000 divided into 200,00,00,000 Equity Shares of Rs. 10 each and Preference Share Capital of Rs. 500,00,00,000 divided into 50,00,00,000 Preference Shares of Rs. 10 each by reclassifying the un-issued Authorized Preference Share Capital of the Company to the extent of Rs. 500,00,00,000 divided into 50,00,00,000 Preference Shares of Rs. 10 each as Equity Share Capital by way of cancellation of the said Authorized Preference Share Capital and by further creation of additional capital of 117,10,39,973 Equity Shares of Rs. 10/- each.
3. The Company has allotted 1,000 rated, listed, unsecured, Redeemable Non-Convertible Debentures each having a face value of Rs. 10,00,000 aggregating to Rs. 100,00,00,000 on a private placement basis on April 27, 2018.
4. The Company has allotted 990 Rated, Listed, Redeemable, Non-Convertible Debentures of the face value of Rs. 10,00,000 on a private placement basis on May 25, 2018.
5. On October 1, 2018, the Government of India filed a petition with National Company Law Tribunal (NCLT) to take control of the Board of Infrastructure Leasing & Financial Services Limited (IL&FS), the holding company. Consequent to those proceedings on October 1, 2018, the NCLT had passed orders to change the IL&FS Board and appointed new nominees on the Board of IL&FS. As a consequence, the nominee Directors of ILFS on the Board of the Company i.e Mr. Hari Sankaran and Mr. Arun K. Saha ceased to be Directors of the Company with immediate effect.
6. The Ministry of Corporate Affairs (MCA), Government of India, has vide its letter dated October 1, 2018 initiated investigation by the Serious Fraud Investigation Office (SFIO) for IL&FS and its subsidiaries (including the Company) under Section 212(1) of the Companies Act, 2013. As a part of its investigation SFIO has been seeking information from the Company on an ongoing basis.

7. The Company has issued and allotted Debentures under Private Placement. The Company was unable to service its obligations from September 2018 in respect of the Principal and Interest with respect to Non – Convertible Debentures, Dividend payment and redemption with respect to Preference Shares.
8. Pursuant to order by the National Company Law Appellate Tribunal (NCLAT) on October 15, 2018, all actions and proceedings by creditors against the Company, being a group company of ILFS, have been restricted until further orders.
9. NCLT vide its order dated 01.01.2019, permitted reopening and recasting of the accounts of the Company for the past 5 financial years, under Section 130(i)(ii) of the Companies Act 2013, by a Chartered Accountant.
10. The Serious Fraud Investigation Office, Ministry of Corporate Affairs, New Delhi has initiated investigation into the affairs of the Company under section 212 (1) of the Companies Act, 2013.
11. The Company had made an application to The Registrar of Companies, Maharashtra, Mumbai requesting for an extension of time for the purpose of holding Annual General Meeting (AGM) for the financial year ended 31.03.2019. The said application was subsequently approved by The Registrar of Companies, Maharashtra, Mumbai and the extension to hold AGM was granted for three months from the last date of holding AGM.
12. NCLT vide its order dated February 11, 2019 has classified the Company in the category of “Red Entities” i.e Domestic group entities which cannot meet their payment towards even senior secured financial creditors, as and when such payment obligations become due.

For Mehta & Mehta,

Company Secretaries

(ICSI Unique Code P1996MH007500)

SD/-

Atul Mehta

Partner

FCS No : 5782

CP No. : 2486

UDIN : F005782B000315344

Place : Mumbai

Date : June 4, 2020

Note: This report is to be read with our letter of even date which is annexed as 'ANNEXURE C' and forms an integral part of this report.

## Annexure B

Qualifications/remarks upon verification of documents of the company for the Financial Year 2018-19

Sr. No      Observations with respect to Companies Act 2013

1.            The Company has paid managerial remuneration exceeding the limits specified under Section 197 of Companies Act 2013.
2.            Form APR (Annual Performance Report) under Foreign Exchange Management Act, 1999 has not been filed during the reporting period.

Company  
has not  
complied  
with the  
following  
SEBI  
Regulations

3.            Company has not complied with Regulation 33 and Regulation 47(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with respect to filing of Financial results for the Quarter ended September 30, 2018 and December 31, 2018 as on March 31, 2019 and publication of financial results in newspapers for the Quarter ended September 30, 2018 and December 31, 2018 as on March 31, 2019. BSE & NSE vide its letter dated November 30, 2018 and March 05, 2019 has levied a fine of Rs. 5000 per day for non-compliance till the date of compliance of the said regulation, which has not yet been paid by the Company.

4. Regulation 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - with respect to filing of Financial results under Chapter V - Obligations of listed entity which has listed its Non-Convertible Debt securities or Non-Convertible Redeemable Preference shares or both. Company has not complied with the said regulation for the Quarter ended September 30, 2018 as on March 31, 2019
5. Regulation 57(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with respect to submission of certificate to the stock exchange within two days of the interest or principal or both becoming due that the Company has made timely payment of interests or principal obligations or both in respect of the non-convertible debt securities There are instances where the said certificates have not been submitted to the Stock Exchanges within two days of the interest becoming due.
6. Regulation 61 (1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with respect to ensuring of timely payment of interest. The Company has not paid interest on Non-Convertible Debentures due from October 01, 2018 to March 31, 2019. The amount of Redemption for the following Non-Convertible Debentures was not paid:  
  
INE975G08017 – Tranche 1, matured on January 23, 2019  
  
INE975G08033 – Tranche II Series II, matured on March 18, 2019.
7. Regulation 61 (1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Regulation 12 of SEBI (Issue of Listing of Non – Convertible and Redeemable Preference Shares) Regulations, 2013, ensuring timely payment of dividend and timely redemption of non-convertible redeemable preference shares.  
  
Dividend on Cumulative Non – Convertible Preference Shares not paid for period April 01, 2017 to December 23, 2018  
  
Amount of Redemption of Cumulative Non-Convertible Redeemable Preference Shares due and payable on December 23, 2018 has not been paid



Annexure C

To,

IL&FS Transportation Networks Limited

The IL&FS Financial Centre, Plot no. C-22,

G Block, Bandra Kurla Complex, Bandra (E)

Mumbai - 400051

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

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

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

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

4. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of corporate laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

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

For Mehta & Mehta,

Company Secretaries

(ICSI Unique Code P1996MH007500)

SD/-

Atul Mehta

Partner

FCS No : 5782

CP No. : 2486

UDIN : F005782B000315344

Place : Mumbai

Date : June 4, 2020

ANNEXURE II

Form No. MGT-9

EXTRACT OF ANNUAL RETURN

as on the financial year ended on March 31, 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:

Sr. No.	Particulars
CIN	L45203MH2000PLC129790
Registration Date	November 29, 2000
Name of the Company	IL&FS Transportation Networks Limited
Category / Sub-Category of the Company	Public Company
Address of the Registered office and contact details	The IL&FS Financial Centre, Plot no. C -22, G – Block, Bandra – Kurla Complex, Bandra (East), Mumbai 400 051
Whether listed company Yes / No	Yes
Name, Address and Contact details of Registrar and Transfer Agent, if any	<p>Link Intime India Private Ltd</p> <p>C 101, 247 Park,</p> <p>L B S Marg, Vikhroli (West),</p> <p>MUMBAI – 400 083</p> <p>Phone: +91 22 49186000</p> <p>Fax: +91 22 49186060</p>

# II. Principal business activities of the company:



Business activities contributing 10 % or more of the total turnover of the Company are:-

Sr. No	Name and Description of main products / services	NIC Code of the Product/ service	% to total turnover of the Company
1.	Development, Implementation, Construction Management, Operation & Management of Toll Roads And Advisory Services Relating To Road Sector Projects in India	42101	29.59% (O&M and Overlay Revenue)

III. Particulars of holding, subsidiary and associate companies including Jointly Controlled Entities:

Sr No.	Name and address of The company	CIN/GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable section of the Companies Act, 2013
Holding Company					
	Infrastructure Leasing & Financial Services Ltd				
1.	The IL&FS Financial Centre, Plot No. C-22, G Block, Bandra-Kurla Complex, Bandra (East), Mumbai 400051	U65990MH1987PLC044571	Holding	71.92	2(46)
Subsidiary / Associate Companies / Joint Venture					
1.	Amravati Chikhli Expressway Limited	U45201MH2015PLC267727	Subsidiary	100.00	2(87)
2.	Baleshwar Kharagpur Expressway Limited	U45400MH2012PLC228590	Subsidiary	100.00	2(87)
3.	Barwa Adda Expressway Limited	U45400MH2013PLC242336	Subsidiary	100.00	2(87)
4.	Chenani Nashri Tunnelway Limited	U45400MH2010PLC203614	Subsidiary	100.00	2(87)
5.	East Hyderabad Expressway Limited	U45203MH2007PLC172133	Subsidiary	74.00	2(87)
6.	Fagne Songadh Expressway Limited	U45201MH2015PLC267730	Subsidiary	100.00	2(87)
7.	Hazaribagh Ranchi Expressway Limited	U45203MH2009PLC191070	Subsidiary	99.99	2(87)

8.	Karyavattom Sports Facilities Limited	U70102MH2011PLC223656	Subsidiary	100.00	2(87)
9.	Kiratpur Ner Chowk Expressway Limited	U45203MH2012PLC226792	Subsidiary	100.00	2(87)
10.	Khed Sinnar Expressway Limited	U45209MH2013PLC242133	Subsidiary	100.00	2(87)
11.	Moradabad Bareilly Expressway Limited	U45208MH2010PLC198737	Subsidiary	85.50	2(87)
12.	MP Border Checkpost Development Company Limited	U45203MH2010PLC209046	Subsidiary	74.00	2(87)
13.	Pune Sholapur Road Development Company Limited	U45203MH2009PLC195154	Subsidiary	90.91	2(87)
14.	Scheme of ITNL Road Investment Trust	NA	Subsidiary	100.00	2(87)
15.	Sikar Bikaner Highway Limited	U45203MH2012PLC229612	Subsidiary	100.00	2(87)
16.	West Gujarat Expressway Limited	U60200MH2005PLC151958	Subsidiary	73.99	2(87)
17.	Grusamar India Limited	U45400MH2012FLC236837	Subsidiary	100.00	2(87)
18.	North Karnataka Expressway Limited	U45203MH2001PLC163992	Subsidiary	87.00	2(87)
19.	Vansh Nimay Infraprojects Limited	U45201MH2006PLC166149	Subsidiary	90.00	2(87)
20.	ITNL Road Infrastructure Development Company Limited	U45400MH2007PLC175415	Subsidiary	100.00	2(87)
21.	Charminar RoboPark Limited	U45400MH2011PLC220224	Subsidiary	74.00	2(87)
22.	Srinagar Sonamarg Tunnelway Limited	U45400MH2013PLC241828	Subsidiary	99.99	2(6)
23.	Jorabat Shillong Expressway Limited	U45203MH2010PLC204456	Subsidiary	100.00	2(6)
24.	Elsamex India Private Limited	U74140MH1999PTC289580	Subsidiary	99.15	2(87)
25.	Elsamex Maintenance Services Limited	U45201MH2013FLC285659	Subsidiary	100.00	2(87)
26.	Yala Construction Co Private Limited	U45201MH2000PTC289581	Subsidiary	96.03	2(87)
27.	ITNL IECCL JV	NA	Subsidiary	51.00	2(87)
28.	Badarpur Tollway Operations Management Limited	U45203DL2010PLC210680	Subsidiary	100.00	2(87)

	Toll Plaza, Mayur Vihar Link Road, Delhi – 110092				
	Futureage Infrastructure India Limited				
29.	3rd Floor, A-1, Crescent Krishna Metropolis. Rukminipuri, A S Rao Nagar, Hyderabad – 500062 Telangana	U45200TG2006PLC049721	Subsidiary	58.48	2(87)
			Subsidiary		
	IL&FS Rail Limited				
30.	2nd Floor, Ambience Corporate Towers, Ambience Island, National Highway # 8 Gurgaon – 122001	U63040HR2008PLC039089		83.24	2(87)
	Jharkhand Road Projects Implementation Company Limited				
31.	443 A, Road No. 5, Ashok Nagar, Ranchi – 834002	U45200JH2009PLC013693	Subsidiary	93.43	2(87)
	Jharkhand Infrastructure Implementation Co Limited				
32.	2nd Floor, 443/A, Road No. 5, Ashok Nagar Ranchi JH 834001 IN	U45201JH2015PLC003025	Subsidiary	100.00	2(87)
	GRICL Rail Bridge Development Company Limited				
33.	Unit-1, 25th Floor, GIFT One Tower, Block-56, Road 5C, Zone-5, GIFT City, Gandhinagar-382355	U45203GJ2014PLC078880	Subsidiary	100.00	2(87)
	Ranchi Muri Road Development Limited				
34.	443/A, Road No. 5, Ashok Nagar, Ranchi Ranchi JH 834002	U45309JH2017PLC010398	Subsidiary	100.00	2(87)
	Rapid MetroRail Gurgaon Limited				
35.	2nd Floor, Ambience Corporate Towers, Ambience Island, National Highway#8, Gurgaon – 122001	U60200HR2009PLC039116	Subsidiary	52.42	2(87)
	ATENEA SEGURIDAD Y MEDIO AMBIENTE, S.A.U.				
36.	Calle San Severo n°18 Madrid, Spain-28042	NA	Subsidiary	100.00	2(87)
	Elsamex, S.A.				
37.	San Severo n°18 Madrid, Spain-28042	NA	Subsidiary	100.00	2(87)
	ITNL International Pte. Ltd.				
38.	8 Marina Boulevard 05-2 Marina Bay Financial Centre Tower 1 Singapore-018981	NA	Subsidiary	100.00	2(87)
	ITNL Offshore Pte. Ltd.				
39.	8 Marina Boulevard 05-2 Marina Bay Financial Centre Tower 1 Singapore-018981	NA	Subsidiary	100.00	2(87)

	ITNL Offshore Two Pte. Ltd			
40.	8 Marina Boulevard 05-2 Marina Bay Financial Centre Tower 1 Singapore-018981	NA	Subsidiary	100.00 2(87)
41.	ITNL Offshore Three Pte. Ltd 8 Marina Boulevard 05-2 Marina Bay Financial Centre Tower 1 Singapore-018981	NA	Subsidiary	100.00 2(87)
	IIPL LAOS Pte. Ltd.			
42.	8 Marina Boulevard 05-2 Marina Bay Financial Centre Tower 1 Singapore-018981	NA	Subsidiary	100.00 2(87)
43.	Alcantarilla Fotovoltaica, S.L. San Severo nº18 Madrid, Spain-28042	NA	Subsidiary	100.00 2(87)
44.	Area De Servicio Coiros S.L.U. San Severo nº18 Madrid, Spain-28042	NA	Subsidiary	100.00 2(87)
45.	Area De Servicio Punta Umbria, S.L.U San Severo nº18 Madrid, Spain-28042	NA	Subsidiary	100.00 2(87)
46.	Beasolarta S. L., Spain San Severo nº18 Madrid, Spain-28042	NA	Subsidiary	100.00 2(87)
47.	CISEM-INTEVIA, S.A San Severo nº18 Madrid, Spain-28042	NA	Subsidiary	100.00 2(87)
48.	Conservacion De Infraestructuras De Mexico S.A. De C.V Avda. Prolongación Tecnológico nº950B CO. San Pablo, Queretaro, Mexico- 76130	NA	Subsidiary	100.00 2(87)
49.	Control 7, S.A. Poligono Malpica Santa Isabel, calle E parcela 59-61, nave 9. Zaragoza, Spain-50057	NA	Subsidiary	100.00 2(87)
50.	Elsamex Construção E Manutenção LTDA Rua Gonçalves Maia nº207, Soledade Recife PE, CEP 50.070.060, Pernambuco, Brazil	NA	Subsidiary	99.99 2(87)
51.	Elsamex Internacional, S.L, Sociedad Unipersonal San Severo nº18 Madrid, Spain-28042	NA	Subsidiary	100.00 2(87)
52.	Elsamex Portugal S.A. Praça de Alvalade, nº 7 - 8º Dtº1700 - 036 LISBOA	NA	Subsidiary	70.00 2(87)
	ELSAMEX COLOMBIA SAS			

53.	Carrera 7480-49 Centro de Negocios el Nogal Oficina 901 Bogotá	NA	Subsidiary	100.00	2(87)
54.	ESM Mantenimiento Integral de SA de CV Avda. Prolongación Tecnológico n°950B CO. San Pablo, Queretaro, Mexico- 76130	NA	Subsidiary	100.00	2(87)
55.	Grusamar Albania SHPK Rr.Hik Kolli n°26/2 Tirana, Albania	NA	Subsidiary	51.00	2(87)
56.	GRUSAMAR INGENIERIA CONSULTING COLOMBIA SAS Carrera 7#80-49 Centro de Negocios el Nogal Oficina 901 Bogotá	NA	Subsidiary	100.00	2(87)
57.	Grusamar Ingenieria Y Consulting, SL Sociedad Unipersonal San Severo n°18 Madrid, Spain-28042	NA	Subsidiary	100.00	2(87)
58.	Inteval Gestao Integral Rodoviaria, S.A. Avenida do Brasil n°43, 5 direito, Lisboa, Portugal-1700-062	NA	Subsidiary	100.00	2(87)
59.	ITNL International DMCC – Dubai 608-609, Jumeraih Business Centre, Cluster G, Jumeraih Lake Towers, P O Box no. 309018, Dubai, UAE	NA	Subsidiary	100.00	2(87)
60.	ITNL Africa Projects Limited 4th floor, Bank of Industry Bldg, Central Business District, Abuja	NA	Subsidiary	100.00	2(87)
61.	ITNL Elsamex JVCA, BURE San Severo n°18 Madrid, Spain-28042	NA	Subsidiary	100.00	2(87)
62.	ITNL Elsamex JVCA, Botswana San Severo n°18 Madrid, Spain-28042	NA	Subsidiary	100.00	2(87)
63.	ITNL Elsamex JVCA, NEKEMTE San Severo n°18 Madrid, Spain-28042	NA	Subsidiary	100.00	2(87)
64.	ITNL KMB JV No-1, A.E.Koil Street, New Washermanpet, Cross Road (Opp Periyar Park), Chennai-81	NA	Subsidiary	70.00	2(87)
65.	I IPL USA LLC Duke Street, Suite 200, Alexandria, Virginia, 22314, USA	NA	Subsidiary	100.00	2(87)
	Mantenimiento y Conservacion de Vialidades S.A. de				

66.	C.V, Ayda. Prolongación Tecnológico n°950B CO. San Pablo, Queretaro, Mexico- 76130	NA	Subsidiary	64.00	2(87)
67.	Senalización Viales e Imagen S.U. Poligono Industrial la variante. La Grajera n°2, Ladero, la Rioja-26140	NA	Subsidiary	100.00	2(87)
68.	Grusamar Engenharia & Consultoria Brasil LTDA Rua Gonçalves Maia n° 207, Soledade Recife P.E CEP 50.070.060, Pernambuco, Brazil	NA	Subsidiary	99.99	2(87)
69.	Elsamex Vietnam Joint Stock Company 8001, 8th Floor, No. 2, Ngo Quyen, Ly Thai To word, Hoan Kim, District Hanoi, Vietnam	NA	Subsidiary	65.00	2(87)
70.	ITNL Infrastructure Developer LLC## The Company is subsidiary of ITNL International Pte Ltd through Board Control Unit No. 1001, Boulevard Plaza, Tower No. 2, P O Box 413818, Dubai, UAE	NA	Subsidiary (through Board control)	49.00	2(87)
71.	Park Line LLC Unit No. 1001, Boulevard Plaza, Tower No. 2, P O Box 413818, Dubai, UAE	NA	Associate	24.99	2(87)
72.	*Chhattisgarh Highway Development Company Limited House No. 705, Sector 2, Avanti Vihar, Telibandha Raipur CT 492006	U45203CT2007PLC020220	Subsidiary	-	2(87)
73.	Rapid MetroRail Gurgaon South Limited 2nd Floor, Ambience Corporate Towers, Ambience Island, National Highway#8, Gurgaon – 122001	U35990HR2012PLC046882	Associate	35.00	2(87)
74.	Thiruvananthapuram Road Development Company Limited	U45203MH2004PLC144789	Associate	50.00	2(6)
75.	Chongqing YuHe Expressway Company Limited No. 66, Yinshan Road, Yubei District, Chongqing, China- 401120	NA	Joint Venture	49.00	2(6)
76.	*Road Infrastructure Development Company of Rajasthan Limited (RIDCOR) LIC New Investment Building 1st Floor, Hall No-2 Near Ambedkar Circle Bhawani Singh Road Jaipur RJ 302005 IN  *RIDCOR Infra Projects Limited (Subsidiary of RIDCOR)	U45203RJ2004PLC019850	Joint Venture	-	-

77.	LIC New Investment Building 1st Floor, Hall No-2 Near Ambedkar Circle Bhawani Singh Road Jaipur  RJ 302005 IN	U45201RJ2013PLC042008	Joint Venture	-	-
78.	*Jharkhand Accelerated Road Development Company Limited  443/A, Road No. 5 Ashok Nagar Ranchi  Ranchi JH 834002 IN	U45203JH2008PLC013085	Joint Venture	-	-
79.	Noida Toll Bridge Company Limited  2nd Floor, Niryat Bhawan, Rao Tula Ram Marg Opp. Army Hospital Research & Referral, New Delhi Delhi New Delhi DL 110057 IN	L45101DL1996PLC315772	Joint Venture  (Associate)	26.37	2(6)
80.	Geotecnia y Control de Qualitat SA  c/Berguedá n0 15, bloque B, nave 11, Polígono Industrial Can Bernadés-Subirá, 08130 Santa Perpetua de la Mogoda (Barcelona)	NA	Joint Venture (Associates)	50.00	2(6)
81.	Vias Y Construcciones Viacon S.R.L  Avenida 27 de Febrero n0 272 Edificio J.P., la Julia. Santo Domingo, Distrito Nacional Republica Dominicana	NA	Joint Venture (Associates)	50.00	2(6)
82.	Consorcio de Obras Civiles, Conciviles SRL  Avenida 27 de Febrero n0 272 Edificio J.P., la Julia. Santo Domingo, Distrito Nacional Republica Dominicana	NA	Joint Venture (Associates)	34.00	2(6)
83.	Pario Developers Private Limited  Flat 2, Gangadhar Chambers, H No 314, Narayan Peth, Off Laxmi Road Pune Mh 411030	U45200PN2013PTC147449	Associate	33.00	2(6)
84.	ITNL Toll Management Services Limited (subsidiary of NTBCL)  The Toll Plaza, DND Flyway, Noida, Gautam Buddha Nagar, UP – 201301 IN	U45203UP2007PLC033529	Associate	49.00	2(6)
85.	Warora Chandrapur Ballarpur Toll Road Limited  116A, 11th Floor, Maker Chamber VI, 220, Nariman Point, Mumbai – 400021	U45203MH2009PLC196776	Associate	35.00	2(6)
86.	CGI 8 SA  Polígono de San Cipria de Viñas de Orense Calle número 6, parcela 33 – 32901 Orense, Spain	NA	Associate	49.00	2(6)
87.	Sociedad concesionaria Autovia A-4 Madrid S.A  C/ Autovía A4, Kilometro 47, 500, Aranjuez Madrid (28300)	NA	Associate	48.75	2(6)

88.	Ramky Elsamex Hyderabad Ring Road Ltd					
	Ramky Grandiose, 15th Floor, Sy No 136/2 & 4, Gachibowli, Hyderabad TG 500032	U45203TG2007PLC054825	Associate	26.00	2(6)	
89.	Elsamex Roads and Infrastructure WLL					
	Doha, Qatar	NA	Associate	44.00	2(6)	
90.	Elsamex Road Technology Co. Ltd					
	Block C,1/F Eldex Industrial Building, 21 Ma Tau Wai Road, Hung Hom, Kowloon, Hong Kong	NA	Associate	23.44	2(6)	

\* Entities as per Ind AS

Note: (i) Effective holding as given in financial statements

(ii) The Registered Address of the Companies Listed at Sr. No. 1 to 26, and 74 is The IL&FS Financial Center, Plot No. C-22,

G- Block, Bandra- Kurla Complex, Bandra (East), Mumbai 400051

#### IV. Share holding pattern (Equity Share Capital Breakup as percentage of Total Equity)

##### i) Category-wise Share Holding:

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% change during the year	
	Demat	Physical		Total	% of Total Shares	Demat	Physical		Total	% of Total Shares
A. Promoters										
(1) Indian	-	-	-	-	-	-	-	-	-	-
a) Individual/HUF	-	-	-	-	-	-	-	-	-	-
b) Central Govt.or State Govt.	-	-	-	-	-	-	-	-	-	-
c)Bodies Corporates	24,08,49,000	-	24,08,49,000	73.22	24,08,49,000	-	24,08,49,000	73.22	-	-



## d) Bank/FI

e) Any other (PAC)	-	-	-	-	-	-	-	-	-	-
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SUB TOTAL:(A) (1)	24,08,49,000	-	24,08,49,000	73.22	24,08,49,000	-	24,08,49,000	73.22	-	-
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## (2) Foreign

a) NRI- Individuals	-	-	-	-	-	-	-	-	-	-
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b) Other Individuals	-	-	-	-	-	-	-	-	-	-
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c) Bodies Corp.	-	-	-	-	-	-	-	-	-	-
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d) Banks/FI	-	-	-	-	-	-	-	-	-	-
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e) Any other...	-	-	-	-	-	-	-	-	-	-
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SUB TOTAL (A) (2)	-	-	-	-	-	-	-	-	-	-
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Total Shareholding of Promoter (A)= (A)(1)+(A)(2)	24,08,49,000	-	24,08,49,000	73.22	24,08,49,000	-	24,08,49,000	73.22	-	-
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## B. PUBLIC SHAREHOLDING

## (1) Institutions

a) Mutual Funds	-	-	-	-	-	-	-	-	-	-
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b) Banks/FI	22,05,397	-	22,05,397	0.67	18,86,169	-	18,86,169	0.57	(0.1)	Decrease
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C) Central govt	-	-	-	-	-	-	-	-	-	-
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d) State Govt.	-	-	-	-	-	-	-	-	-	-
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e) Venture Capital Fund	-	-	-	-	-	-	-	-	-	-
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f) Insurance Companies	-	-	-	-	-	-	-	-	-	-
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g) FIIS	-	-	-	-	-	-	-	-	-	-
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h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-	-
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i) Others (specify)	-	-	-	-	-	-	-	-	-	-	-
i) Foreign Portfolio Investor (Corporate)	1,57,38,246	-	1,57,38,246	4.78	1,55,93,744	-	1,55,93,744	4.74	(0.04)	Decrease	
SUB TOTAL (B)(1):	1,79,43,643	-	1,79,43,643	5.45	1,74,79,913	-	1,74,79,913	5.31	(0.14)	Decrease	
(2) Non Institutions											
a) Bodies corporates	82,47,570	-	82,47,570	2.51	90,50,301	-	90,50,301	2.75	0.24	Increase	
i) Indian	-	-	-	-	-	-	-	-	-	-	
ii) Overseas	-	-	-	-	-	-	-	-	-	-	
b) Individuals	-	-	-	-	-	-	-	-	-	-	
i) Individual shareholders holding nominal share capital upto Rs. 1 lakhs	2,05,82,657	6,052	2,05,88,709	6.26	2,76,31,405	5,720	2,76,37,125	8.40	2.14	Increase	
ii) Individual shareholders holding nominal share capital in excess of Rs. 1 lakhs	2,06,19,481	-	2,06,19,481	6.27	2,27,79,754	-	2,27,79,754	6.92	0.65	Increase	
c) Others (specify)	-	-	-	-	-	-	-	-	-	-	
NBFCs registered with RBI	-	-	-	-	37,325	-	37,325	0.01	0.01	Increase	
Clearing Member	13,79,369	-	13,79,369	0.42	23,43,825	-	23,43,825	0.71	0.29	Increase	
Foreign Company	1,07,11,561	-	1,07,11,561	3.26	-	-	-	-	(3.26)	Decrease	
Non Resident Indians (Repat)	21,89,763	-	21,89,763	0.67	17,05,653	-	17,05,653	0.52	(0.15)	Decrease	
Non Resident Indians (Non Repat)	8,25,438	-	8,25,438	0.25	9,80,006	-	9,80,006	0.30	0.05	Increase	
Hindu Undivided Family	21,98,004	-	21,98,004	0.67	26,89,636	-	26,89,636	0.82	0.15	Increase	
Trusts	34,06,975	-	34,06,975	1.04	34,06,975	-	34,06,975	1.04	-	-	
IEPF	514	-	514	0.00	514	-	514	0.00	-	-	
Any Other	-	-	-	-	-	-	-	-	-	-	

SUB TOTAL:(B) (2)	7,01,61,332	6,052	7,01,67,384	21.33	7,06,25,394	5,720	7,06,31,114	21.47	0.14	Increase
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Total Public Shareholding (B) = (B) (1) + (B) (2)	8,81,04,975	6,052	8,81,11,027	26.78	8,81,05,307	5,720	8,81,11,027	26.78	-	-
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C. Shares held by  
Custodian for  
GDRs & ADRs

Grand Total (A+B+C)	32,89,53,975	6,052	32,89,60,027	100.000	32,89,54,307	5,720	32,89,60,027	100.000	-	-
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ii) Shareholding of Promoters:

Sr. No	Shareholder's Name	Shareholding at the beginning of the year		Shareholding at the end of the year		% change in shareholding during the year	
No. of Shares held	% of total Shares of the Company	% of Shares Pledged / Encumbered to total shares	No. of Shares held	% of total Shares of the Company	% of Shares Pledged / Encumbered to total shares		
1	Infrastructure Leasing & Financial Services Ltd	23,65,82,632	71.92	100.00	23,65,82,632	71.92	100.00 -
2	IL&FS Financial Services Limited	42,66,368	1.30	0.00	42,66,368	1.30	0.00 -
	Total	24,08,49,000	73.22	98.23	24,08,49,000	73.22	98.23 -

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

Shareholding:

Sl. No.	Name of Shareholders	Shareholding	Increase / Decrease in Shareholding	Reason	Cumulative Shareholding during the year (01-04-18 to
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31-03-19)

		No. of shares at the beginning of the year/ end of the year (31-03-18)	% of total shares of the company	No. of shares	% of total shares of the company
1	Infrastructure Leasing & Financial Services Ltd	23,65,82,632	71.92	23,65,82,632	71.92
At the End of the year				23,65,82,632	71.92
2	IL&FS Financial Services Limited	42,66,368	1.30	42,66,368	1.30
At the End of the year				42,66,368	1.30

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

Sr No.		Shareholding at the beginning of the year - 2018	
	Name & Type of Transaction	NO.OF SHARES HELD	% OF TOT/ SHAI OF TI COM
1	Government Pension Fund Global	88,00,000	2.68
			05/10
			25/01
At The End Of The Year			
2	Vibhav Ramprakash Kapoor	34,06,784	1.04

At  
The  
End  
Of  
The  
Year

3	Suashish Diamonds Limited	0	0.00
			22/03

At  
The  
End  
Of  
The  
Year

4	Danske Invest Sicav - SIF - Emerging And Frontier Markets Smid II	16,67,600	0.51
			05/10

At  
The  
End  
Of  
The  
Year

5	Keval Share Broking P. Ltd.	0	0.00
			08/03
			29/03

At  
The  
End  
Of  
The  
Year

6	Morgan Stanley France S.A.	85,683	0.03
			06/04
			13/04
			27/04
			11/05

18/05

25/05

15/06

22/06

06/07

20/07

27/04

03/08

17/08

24/08

31/08

07/09

14/09

21/09

29/09

05/10

12/10

19/10

26/10

09/11

16/11

30/11

07/12

			21/12
			28/12
			15/03
			22/03
At The End Of The Year			
7	Danske Invest Sicav-SIF- Emerging And Frontier Markets SMID	8,40,298	0.26
			13/04
			20/04
			05/10
At The End Of The Year			
8	Life Insurance Corporation of India	8,42,884	0.26
At The End Of The Year			
9	Angel Broking Limited	3,33,339	0.10







At The End Of The Year

10	Emerging Markets Core Equity Portfolio (The Portfolio) of DFA	9,00,087	0.27
	Investment Dimensions Group Inc. (DFAIDG)		
			18/05
			08/03
			15/03
At The End Of The Year			
11	Wular India Fund	2,50,000	0.08
			06/04
			13/04
			20/04
			04/05
			11/05
			15/06
			05/10
			15/03
At The End Of The Year			
12	The New India Assurance Company Limited	6,12,929	0.19

At  
The  
End  
Of  
The  
Year

v) Shareholding of Directors and Key Managerial Personnel:

Sl. No.	Name of Shareholders & type of Transaction	Shareholding		Increase / Date (Decrease) in Shareholding	Reason	Cumulative Shareholding during the year (01-04-18 to 31-03-19)	
	No. of shares at the beginning the year / end of the year (31-03-18)	% of total shares of the company		No. of shares	% of total shares of the company		
1	Hari Sankaran Non-Executive Director (upto October 01, 2018)	6,37,916 0.19	-	-	Nil movement during the year	6,37,916 0.19	
	At The End Of The Year					6,37,916 0.19	
2	K Ramchand Managing Director (upto October 29, 2018)	5,85,901 0.18	-	-	Nil movement during the year	5,85,901 0.18	
	At The End Of The Year					5,85,901 0.18	
3	Ravi Parthasarathy Non-Executive Director (upto July 21, 2018)	5,33,061 0.16	-	-	Nil movement during the year	5,33,061 0.16	

	At The End Of The Year						5,33,061	0.16
4	Arun K Saha Non-Executive Director (upto October 01, 2018)	5,35,734	0.16	-	-	Nil movement during the year	5,35,734	0.16
	At The End Of The Year						5,35,734	0.16
5	Mukund Sapre Executive Director (upto November 02, 2018)	1,69,420	0.05	-	-	Nil movement during the year	1,69,420	0.05
	At The End Of The Year						1,69,420	0.05
6	Krishna Ghag Company Secretary	59,144	0.02	-	-	Nil movement during the year	59,144	0.02
	At The End Of The Year						59,144	0.02
7	Dilip Bhatia CEO (effective November 15, 2018)	666	Negligible	-	-	Nil movement during the year	666	Negligible
	At The End Of The Year						666	Negligible
8	Vineet Nayyar Nominee Director (effective October 25, 2018)	-	-	-	-	-	-	-
	At The End Of The Year						-	-
9	Chandra Shekhar Rajan Nominee Director (effective October 25, 2018)	-	-	-	-	-	-	-
	At The End Of The Year							

	Year					-	-
	Neeru Singh						
10	Independent Director (upto November 01, 2018)	1,000	Negligible	-	-	Nil movement during the year 1,000	Negligible
	At The End Of The Year					1,000	Negligible
	Nand Kishore						
11	Nominee Director (effective November 15, 2018)	-	-	-	-	-	-
	At The End Of The Year					-	-
	Shaivali Parekh						
12	CFO (effective December 13, 2018)	158	Negligible	-	-	Nil movement during the year 158	Negligible
	At The End Of The Year					158	Negligible
	Deepak Dasgupta						
13	Independent Director (upto March 31, 2019)	79	Negligible	-	-	Nil movement during the year 79	Negligible
	At The End Of The Year					79	Negligible
	R C Sinha						
14	Independent Director (upto March 31, 2019)	70	Negligible	-	-	Nil movement during the year 70	Negligible
	At The End Of The Year					70	Negligible
	H P Jamdar						
15	Independent Director (upto March 31, 2019)	-	-	-	-	-	-
	At The End Of The Year					-	-

## V. Indebtedness

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

(Rs in Cr)

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	8,211	5,287	-	13,499
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	112	120	-	231
Total (i+ii+iii)	8,323	5,407	-	13,730
Change in Indebtedness during the financial year				
• Addition	1,356	4,096		5,452
• Reduction	(989)	(2,764)		(3,752)
Net Change	367	1,332	-	1,700
Indebtedness at the end of the financial year				
i) Principal Amount	8,690	6,740	-	15,430
ii) Interest due but not paid	208	332	-	540
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	8,898	7,072	-	15,970

## VI. Remuneration of Directors and Key Managerial Personnel

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

			(Amount in Rupees)
Sl. no.	Particulars of Remuneration	Name of MD/WTD/ Manager	Total amount
K Ramchand	Mukund Sapre		
Managing Director	Executive Director		
(upto October 29,2018)	(upto November 02,2018)		
1.	Gross salary		
(a) Salary as per provisions contained in the section 17(1) of the Income-tax Act, 1961	79,77,988	89,49,541	1,69,27,529
(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	15,06,750	14,75,768	29,82,518
(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.	Retirement Benefits	20,46,663	25,83,091	46,29,754
	Performance Linked Incentive			
	Total (A)	1,15,31,401	1,30,08,400	2,45,39,801
	Ceiling as per Schedule V of the Companies Act, 2013#	87,92,685	1,02,58,133	1,90,50,818
	Excess Remuneration paid*	27,38,716	27,50,267	54,88,983

\*The Company has initiated the actions to recover the excess remuneration paid to Directors.

#### B. Remuneration to other directors:

(Amount in Rupees)										
Sl no.	Particulars of Remuneration	Name of Directors								Total
		Mr. Deepak Dasgupta	Mr. R. C. Sinha	Mr. H P Jamdar	Ms. Neeru Singh	Mr. Ravi Parthasarathy	Mr. Hari Sankaran	Mr. Arun K Saha	Mr. C.S Rajan *	Mr. Nand Kishore **
1	Independent Directors									Amount
	- Fee for attending board/ committee meetings	6,35,000	7,05,000	4,85,000	4,15,000	-	-	-	-	22,40,000
	- Commission	-	-	-	-	-	-	-	-	-
	- Others, please specify	-	-	-	-	-	-	-	-	-
	Total (1)	6,35,000	7,05,000	4,85,000	4,15,000	-	-	-	-	22,40,000
2	Other Non-Executive Directors									
	- Fee for attending board/ committee meetings	-	-	-	-	1,00,000	3,00,000	5,50,000	65,000	80,000
		-	-	-	-	-	-	-	-	10,95,000



-	Commission	-	-	-	-	-	-	-	-	-	-
-	Others, please specify	-	-	-	-	-	-	-	-	-	-
	Total (2)										10,95,000
	Total (B)=(1+2)										33,35,000
	Total Remuneration(A+B)***										2,78,74,80.

\* Mr. C S  
Rajan  
appointed on  
Board  
effective  
October 25,  
2018

\*\* Mr. Nand  
Kishore  
appointed on  
Board  
effective  
November  
15,2018

\*\*\*Total  
amount  
includes  
sitting fees  
although;  
sitting fees is  
not a part of  
Total  
Managerial  
Remuneration.

#NOTE: Due  
to the possible  
effects of the  
matters  
reported in the  
Financial  
Statements,  
the New  
Board is  
unable to  
comment on  
whether the  
Managerial  
Remuneration  
paid to its  
erstwhile  
Managerial  
Personnel  
during the  
period from  
April 01, 2018  
to September  
30, 2018 has  
been paid/  
provided in

accordance  
with the  
provisions of  
Section 197 of  
the  
Companies  
Act, 2013  
read with  
Schedule V  
thereto.  
Managerial  
Remuneration  
in respect of  
Managerial  
Personnel  
appointed  
subsequent to  
October 01,  
2018 has been  
paid/ provided  
by the  
Company in  
accordance  
with the  
provisions of  
Section 197 of  
the  
Companies  
Act, 2013

read with  
Schedule V  
thereto.

## C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD

(Amount in Rupees)

Sl. no.	Particulars of Remuneration					
	Krishna Ghag Company Secretary	Dilip Bhatia* CEO	Shaivali Parekh** CFO	Total		
	Gross salary					
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961		53,27,124	11,19,707	10,11,613	
1.	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961		10,27,160	27,720	-	1,75,38,444
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961		-	-	-	10,54,880
2.	Stock Option		-	-	-	-
3.	Sweat Equity		-	-	-	-
	Commission					
4.	- as % of profit					
	- others, (Contribution to Provident Fund, Superannuation Fund & Gratuity)		-	800,820	-	800,820
5.	Others, (Performance Related Pay)		-	-	-	-
	Total		63,54,284	1,20,28,247	10,11,613	1,93,94,144

\*Mr. Dilip Bhatia was Chief Financial Officer upto September 22, 2018 and was re-designated as CEO-Officiating effective

November 15, 2018.

\*\*Ms. Shaivali Parekh was appointed as Chief Financial Officer effective December 13, 2018.

#### VII. Penalties / Punishment/ Compounding of offences:

Type	Section of the companies Act	Brief description	Details of Penalty/ Punishment/ Compounding fees imposed	Authority[RD /NCLT/Court]	Appeal made. If any(give details)
<b>A. COMPANY</b>					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
<b>B. DIRECTORS</b>					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
<b>C. OTHER OFFICERS IN DEFAULT</b>					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

By the Order of the Board

Sd/-

Chandra Shekhar Rajan

Director

(DIN: 00126063)

(DIN: 00018243)

Sd/-

Vineet Nayyar

Director

Sd/-

Nand Kishore

Director

(DIN: 08267502)

Sd/-

Bijay Kumar

Director

(DIN: 07262627)

Mumbai, June 4, 2020

### ANNEXURE III

Statement of particulars of employees pursuant to the provisions of Section 197 of the Companies Act, 2013, read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and forming part of the Director's Report for the year ended March 31, 2019

Information as per Rule 5(1) of Chapter XIII, Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

By the Order of the Board

Sd/-	Sd/-
Chandra Shekhar Rajan	Vineet Nayyar
Director	Director
(DIN: 00126063)	(DIN: 00018243)

Sd/-	Sd/-
Nand Kishore	Bijay Kumar
Director	Director
(DIN: 08267502)	(DIN: 07262627)

Mumbai, June 4, 2020

#### ANNEXURE IV

Disclosure of Information in terms of Section 197 of the Companies Act, 2013 read with Rule 5 (I) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014, the Company is required to disclose the following information as part of the Directors' Report:

Sr. No.	Requirements	Disclosure
1.	The ratio of remuneration of each director to the median remuneration of the employees of the Company for the financial year 2018-19	Managing Director - 12X Executive Director - 5X
2.	The percentage increase/(decrease) in remuneration of MD, ED, CFO & CS during the financial year 2018-19	(i) MD: No change in salary (ii) ED: No change in salary (iii) CFO: No change in salary (iv) CS: 7.2% decrease in salary
3.	The percentage increase in the median remuneration of employees in the financial year	There was a decrease by 9% in the median remuneration of employees during FY 2018-19

4. The number of permanent employees on the rolls of the Company	There were 173 employees on the rolls of the Company as on March 31, 2019
5. Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration	(i) Average percentage increase in the salaries of employees in the last financial year was NIL over the previous year (ii) There was no increase in salaries of the managerial personnel in comparison with the employees
6. Affirmation that the remuneration is as per the managerial remuneration policy of the Company	Yes, it is confirmed

ANNEXURE V

CORPORATE SOCIAL RESPONSIBILITY REPORT

Pursuant to clause (o) of sub-section (3) of Section 134 of the Companies Act, 2013 and Rule 9 of the Companies (Corporate Social Responsibility) Rules, 2014

Sr. No	Particulars	Details
1.	A brief outline of the Company's Corporate Social Responsibility (CSR) Policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs	The CSR Policy and Framework has been adopted by the Company and is available on the website of the Company. The same can be viewed through the link: <a href="http://www.itnlindia.com">http://www.itnlindia.com</a>
2.	Composition of the CSR Committee	1) Mr. C.S. Rajan 2) Mr. Vineet Nayyar 3) Mr. Nand Kishore
3.	Average net profit of the Company for last three financial years	₹ 155.66 Crores
4.	Prescribed CSR Expenditure (two per cent. of the amount as in item 3 above) + c/f of Rs. 1.03 Crores from previous year	₹ 4.14 Crores
	Details of CSR spent during the financial year:	
5.	a) Total amount to be spent for the financial year;	a) ₹ 0.02 Crores
	b) Amount unspent, if any;	b) ₹ 4.12 Crores
	c) Manner in which the amount spent during the financial year is detailed below	The details of amount spent on various activities are annexed as Annexure I
6.	Reason for not spending the amount	In view of the ongoing liquidity crises, the Company was unable to spend the entire amount on CSR activities.



## Annexure I

S. No.	CSR project or activity identified	Projects or programs		Amount outlay (budget) project or programs wise (Amount in Crores) (? )	Amount spent on the projects or programmes Direct Expenditure on projects or programs (2) Overhead (Amount in Crores) (?)	(1)	Cumulative Expenditure upto the reporting period (Amount in Crores) (?)	Amount spent: Direct or through implementing agency
		(1) Local area or other	Sectors in which the project is covered					
		(2) Specify the state and district where projects or programs was undertaken						
			1. Highway Safety: Creating Emergency Response system through the First Responders amongst the local villagers and conducting awareness / training sessions on various aspects of highway safety to the residents around the project					
	Integrated Rural Development Projects in villages around ten infrastructure projects of the Company	Selected Infrastructure projects of the Company		0.58	-		-	-
1	2. Livelihood Development: marginalized women and small farmers supported to establish farm and off farm income generating initiatives	0.40	-	-				
2		3. Enhancing Education Outcomes: innovatively improving teaching learning through Computer Buses, life skill education, trainings for teachers etc. in Govt. Schools, Promoting Education	1.81	0.02			Directly by ITNL – Rs 0.02 Cr  Through Implementation Agency Think Foundation for promoting education.	

## 4. Local Area Projects:

	a) Supporting Community Healthcare through Medical Mobile Units and other innovative interventions				
3	b) Improving Sanitation Along the Highway and in Schools in support of Swacch Bharat Abhiyan	1.35	-	-	
	c) Preservation & promotion and propagate the rich intangible heritage of the Indian Classical Music				
	Total	4.14	0.02	0	0

The CSR Committee confirms that the implementation and monitoring of CSR Policy is in compliance with CSR objectives and Policy of the Company

Sd/-

Dilip Bhatia

Chief Executive Officer

Sd/-

Vineet Nayyar

Chairman, CSR Committee

## ANNEXURE VI

### SUMMARY OF SIGNIFICANT ORDERS PASSED BY NCLAT/NCLT

Sr. No.	Parties / Case No.	Adjudicating Authority	Date of Order	Particulars
	Union of India, Ministry of Corporate Affairs		October 1, 2018	The Union of India, through Ministry of Company Affairs filed an application under Section 241(2) read with Section 242(2)(k) of the Companies Act, 2013 ("Act") against IL&FS, before the Hon'ble National Company Law Tribunal, Mumbai Bench ("NCLT").
1	vs Infrastructure Leasing & Financial Services Limited ('IL&FS') and 10 Ors. (C.P. 3638/2018)	National Company Law Tribunal, Mumbai Bench	(read with orders dated October 3,	The Hon'ble NCLT suspended the erstwhile Board of Directors of IL&FS and appointed a new Board of Directors ("New Board") for IL&FS. The order, inter alia, directed to take over the affairs of IL&FS immediately; conduct its business as per the Memorandum and Articles of Association of IL&FS and provisions of the Act; and submit a roadmap to the Hon'ble NCLT before October 31, 2018.

2018 and December 21, 2018) It is pertinent that three more directors were appointed to the New Board of IL&FS vide orders dated October 3, 2018 and December 21, 2019.

The Hon'ble NCLT inter alia

- |   |  |  |                        |  |
|---|--|--|------------------------|--|
| 2 | <p>Union of India, Ministry of Corporate Affairs vs Infrastructure Leasing &amp; Financial Services Limited ('IL&amp;FS') and 10 Ors. (M.A. 1110 of 2018 in C.P. No. 3638 of 2018)</p> | <p>National Company Law Tribunal, Mumbai Bench</p> | <p>October 5, 2018</p> | <p>(i) directed that no action should be initiated against the New Board for the past actions and past wrongs of the suspended directors and officials of IL&amp;FS without prior approval of the Hon'ble NCLT; and</p> <p>(ii) granted immunity to the directors on the New Board inter alia from disqualification/ disability under Section 164 and 167 of the Companies Act, 2013 that may arise out of the acts of the suspended directors of IL&amp;FS.</p> |
|---|--|--|------------------------|--|

The Hon'ble NCLT passed an order inter alia holding that:

- |   |  |  |                        |  |
|---|--|--|------------------------|--|
| 3 | <p>Union of India, Ministry of Corporate Affairs Vs IL&amp;FS and 10 Ors. (MA 1110 / 2018 in C.P. 3638 (MB) /2018)</p> | <p>National Company Law Tribunal, Mumbai Bench</p> | <p>October 9, 2018</p> | <p>(a) actions of the New Board done in good faith, in the interests of IL&amp;FS, various stakeholders including the public at large are protected;</p> <p>(b) which empowered the New Board to replace the directors on the subsidiaries, joint-ventures and associate companies of IL&amp;FS as per existing provisions of the Memorandum and Articles of Association of IL&amp;FS Group Company.</p> |
|---|--|--|------------------------|--|

- |   |   |   |                         |   |
|---|---|---|-------------------------|---|
| 4 | <p>Union of India Vs IL&amp;FS and Ors. (Company Appeal (AT) no. 346 of 2018)</p> <p>With IL&amp;FS Vs Union of India (Company Appeal (AT) no. 347 of 2018)</p> | <p>National Company Law Appellate Tribunal, New Delhi</p> | <p>October 15, 2018</p> | <p>The Hon'ble National Company Law Appellate Tribunal ("NCLAT") granted interim stay on, amongst others, coercive creditor and other action against IL&amp;FS and its group companies.</p> |
|---|---|---|-------------------------|---|

- |   |  |  |                        |  |
|---|--|--|------------------------|--|
| 5 | <p>Union of India Vs IL&amp;FS and 2 Ors. (CP 4506/2018)</p> | <p>National Company Law Tribunal, Mumbai Bench</p> | <p>January 1, 2019</p> | <p>The Hon'ble NCLT ordered the reopening and recasting of books of accounts of IL&amp;FS and two other subsidiary companies of IL&amp;FS i.e., IFIN and ITNL for the past 5 financial years under Section 130(1)(ii) of the Act on the basis that there was mismanagement in the affairs of IL&amp;FS and the two other entities.</p> <p>It is pertinent to note that this order was upheld on appeal before the Hon'ble NCLAT vide its order dated January 31, 2019 as well as the Hon'ble Supreme Court vide its judgment dated June 4, 2019.</p> |
|---|--|--|------------------------|--|

The Hon'ble NCLAT appointed (in accordance with this order and an order dated February 4, 2019) Justice (Retd.) D. K. Jain to supervise and oversee the resolution process of IL&FS and its group companies.

The Hon'ble NCLAT recorded the names of 69 Indian IL&FS Group Entities which were classified into "Green", "Amber" and "Red" categories based on the

12 month cash flow based solvency test which was conducted by the Resolution Consultant, details of which were submitted to the NCLAT vide affidavit dated February 11, 2019. ITNL has been classified as a “Red” Entity.

6	Union of India Vs IL&FS and Ors. (Company Appeal (AT) no. 346 of 2018)	National Company Law Appellate Tribunal, New Delhi	February 11, 2019	The Hon’ble NCLAT also excluded all offshore Entities of the IL&FS Group were excluded from the purview of the interim stay granted on coercive creditor and other action vide the order dated October 15, 2018 passed by the Hon’ble NCLT. However, it was clarified that the resolution for those Offshore Group Entities may be taken up by the New Board under the supervision of the Hon’ble Justice (Retd.) D.K. Jain.
				By this order, the Hon’ble NCLAT also permitted all “Green” Entities of the IL&FS Group to service their debt obligations as per scheduled repayment. It was further clarified that the resolution of such “Green” Entities should be within the ‘Resolution Framework’ which was placed before the Hon’ble NCLAT vide an affidavit dated January 25, 2019 filed by the UoI, and subject to the supervision of the Hon’ble Justice (Retd.) D.K. Jain.
7	Union of India, Ministry of Corporate Affairs Vs. IL&FS and Ors. (MA 1576/2019, MA 1577/2019 and MA 1054/2019 in C.P. 3638/2019)	National Company Law Tribunal, Mumbai Bench	April 26, 2019	The Hon’ble NCLT dispensed with the requirement under the Act for the appointment of independent directors and women directors in various IL&FS group companies during the moratorium period.
8	Union of India Vs IL&FS and Ors. (Company Appeal (AT) no. 346 of 2018)	National Company Law Appellate Tribunal, New Delhi	August 8, 2019	<p>The Hon’ble NCLAT inter alia clarified that prior permission of Hon’ble Justice (Retd.) D. K. Jain would be required before selling, transferring, dealing with or creating any third party right, title or interest on any movable or immovable assets of the 82 “Red” entities.</p> <p>It is pertinent to note that by way of an order dated August 14, 2019 the Hon’ble NCLAT further clarified that the order dated August 8, 2019 shall not affect Red Entities to pay salary of its Employees/ Workman, Officers and Operational creditors to keep the Red Entities going concern.</p>
9	Union of India, Ministry of Corporate Affairs Vs. IL&FS and 2 Ors. (M.A No. 2699 of 2019 in C.P. No. 4506 of 2018)	National Company Law Tribunal, Mumbai Bench	August 9, 2019	<p>Further to the order dated January 1, 2019, the Hon’ble NCLT appointed the following chartered accountant for re-opening and recasting the accounts of IL&amp;FS, IFIN and ITNL:</p> <p>(a) For IL&amp;FS and IFIN: Borkar &amp; Mazumdar &amp; Co;</p> <p>(b) For ITNL: M/s. G.M. Kapadia &amp; Co.</p> <p>Further, the NCLT appointed the following chartered accountants for auditing the reopened and re-cast accounts of IL&amp;FS, IFIN and ITNL:</p> <p>(a) For IL&amp;FS and IFIN: M/s. CNK Associates LLP;</p> <p>(b) For ITNL: M/s. M. M. Chitale &amp; Co.</p> <p>After considering (a) the proposal of the MCA (as set out in the various affidavits filed with the Hon’ble NCLAT, including those relating to the Resolution Framework); and (b) the objections of the creditors passed an order inter alia:</p> <p>a. approving the procedures proposed by MCA for resolution of the IL&amp;FS Group;</p>

10. Union of India Vs. IL&FS and Ors. Company Appeal (AT) No. 346 and 347 of 2018) National Company Law Appellate Tribunal, New Delhi March 12, 2020
- b. accepting October 15, 2018 as the Cut-Off Date for crystallization of claims/liabilities of creditors;
- c. directing that the resolution of all entities in the IL&FS Group be concluded preferably within 90 days; and
- d. holding that the order dated October 15, 2018 passed by the Hon'ble NCLAT requires no modification/recall and continuing the order dated October 15, 2018.
- This order dated March 12, 2020 was modified by an order dated March 30, 2020 by the Hon'ble NCLAT in light of the COVID-19 outbreak holding that the period of lockdown will be excluded from the 90 day time period granted by the Hon'ble NCLAT for the resolution of IL&FS.

## ANNEXURE VII

## 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 arm's length transactions under third proviso thereto

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

There were no contracts or arrangements or transactions entered in to by the Company during the financial year ended on March 31, 2019, which were not at arm's length basis. Not Applicable

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

Sr. No.	Particulars	RPT – 1	RPT – 2	RPT – 3	RPT – 4	RPT – 5	RPT – 6
	Name(s) of the related party and nature of relationship	Infrastructure Leasing And Financial Services Limited – Parent Company	Infrastructure Leasing And Financial Services Limited – Parent Company	Infrastructure Leasing And Financial Services Limited – Parent Company	Infrastructure Leasing And Financial Services Limited – Parent Company	Infrastructure Leasing And Financial Services Limited – Parent Company	Infrastructure Leasing And Financial Services Limited – Parent Company
	Nature of contracts / arrangements / transactions	Revolving Line of Credit	Revolving Line of Credit	Revolving Line of Credit	Revolving Line of Credit	Revolving Line of Credit	Revolving Line of Credit
	Duration of the						

contracts / arrangements / transactions	24 Months	24 Months	24 Months	24 Months	24 Months	24 Months
Salient terms of the contracts or arrangements or transactions including the value, if any	-Interest rate -16% p.a.	-Interest rate -16% p.a.	-Interest rate -16% p.a.	-Interest rate -16% p.a.	-Interest rate -16% p.a.	-Interest rate -16% p.a.
	-Call option by the lender	-Call option by the lender	-Call option by the lender	-Call option by the lender	-Call option by the lender	-Call option by the lender
	-Interest payment quarterly	-Interest payment quarterly	-Interest payment -quarterly	-Interest payment - quarterly	-Interest payment - quarterly	-Interest payment- quarterly
	-Security – Unsecured	-Security – Unsecured	-Security – Unsecured	-Security – Unsecured	-Security – Unsecured	-Security – Unsecured
	-Facility Start date-November 09, 2017	-Facility Start date – March 26, 2018	-Facility Start date – April 27, 2018	-Facility Start date – May 18, 2018	-Facility Start date – May 31, 2018	-Facility Start date – July 31, 2018
	Sanctioned Amount –	-Sanctioned Amount –	-Sanctioned Amount –	-Sanctioned Amount –	-Sanctioned Amount –	-Sanctioned Amount –
	₹ 700 Crore	₹ 205 Crore	₹ 800 Crore	₹ 250 Crore	₹ 250 Crore	₹ 600 Crore
Date(s) of approval by the Committee of Directors	November 03, 2017	March 22, 2018	April 27, 2018	April 27, 2018	April 27, 2018	July 31, 2018
Amount paid as advances, if any (Gross amount disbursed)	₹ 836.43 Crore	₹ 319.00 Crore	₹ 795.00 Crore	₹ 250.00 Crore	₹ 267.00 Crore	₹ 912.00 Crore

Note - The Company has availed Revolving Line of Credit (RLOC) facility under which the Company is permitted to repay and re-borrow within the sanctioned limits. Due to this, the total drawdown amount mentioned is higher than the sanctioned limits as the Company has repaid and re-borrowed from IL&FS within the sanctioned limits.

For and on Behalf of the Board

IL&FS Transportation Networks Limited

Sd/-

Sd/-

Vineet Nayyar

Chandra Shekhar Rajan

Nominee Director

Nominee Director

DIN: 00018243

DIN: 00126063

Sd/-

Sd/-

Nand Kishore

Bijay Kumar

Mumbai

Nominee Director

Nominee Director

June 4, 2020

DIN: 08267502

DIN: 07262627

[1] For the purposes of determining the categorization as “Amber”, in addition to ability of making payment to senior secured creditors of such companies as and when they fall due, the cash flow sufficiency to meet current operational payments (post September 30, 2018) has been considered

[2] Where the relevant “Red” IL&FS Group entity does not have senior secured financial debt, the unsecured (operational and financial) debt of that IL&FS Group Entity has been considered, which also cannot be fully paid as and when it falls due

## Textual information (6)

### Description of state of companies affair

The Financial performance highlights of the Company are as under: Particulars For the year ended 31.03.2019 (? in Crore) For the year ended 31.03.2018 (? in Crore) Standalone Standalone Total Income 786.24 4,709.48 Earnings before Interest, Tax, Depreciation and Amortisation and Exceptional items (EBITDA) (931.66) 1,996.22 Exceptional items 14,340.59 - Profit / (Loss) Before Tax (16,568.72) 331.79 Profit / (Loss) After Tax (Attributable to owners of the Company) (17,000.32) 251.76 Balance Brought Forward 118.92 81.79 Profit available for appropriation (16,881.40) 333.55 Appropriation: Dividend Proposed/Paid – Equity Shares - - Tax on Dividend – Equity Shares - - Defined benefit plan adjustment 2.13 (1.69) Transition impact due to Ind AS 115 (4.75) - Debenture Redemption Reserve - (212.94) Balance carried forward (16,884.02) 118.92 The Company’s financial statements have been prepared in accordance with the provisions of the Companies Act, 2013 and the Indian Accounting Standards (“Ind AS”) notified under the Companies (Indian Accounting Standards) Rules, 2015 read with Section 133 of the Companies Act, 2013 (as amended from time to time). As a result of the various events during the financial year 2018-19 which are more fully discussed in the notes to the Financial Statements, there was significant uncertainty around the recoverable amounts and valuations, and related provisions for impairment, of the various investments made and loans, trade and other receivables of the Company from its group companies. Your Board in consultation with the operating management has performed an assessment to determine the recoverability of the carrying amounts of the investments, loans, trade and other receivables from its group companies following a detailed approach as specified in Note 1.12 of the attached Financial Statements. Your Board has followed a conservative approach by making prudent provisions to the best of its judgement with a view to ensure that the Financial Statements reflect the asset values close to the recoverable values. Accordingly, the Board has made a provision on account of credit risk and impairment of investments, resulting into loss during the year. The actual realisable values may differ from the estimates assumed.

## Textual information (7)

### Disclosure relating to amounts if any which is proposed to carry to any reserves

GENERAL RESERVE During the year under review, the Company has incurred a net loss of Rs 17,000.32 Crore. As a result, the Company has not transferred any amount to the General Reserve for the Financial Year ended March 31, 2019.

## Textual information (8)

### Disclosures relating to amount recommended to be paid as dividend

DIVIDEND As your Company has been defaulting in servicing its debt obligations since June 30, 2018 and that a resolution process is being implemented for your Company in proceedings pending before the Hon’ble National Company Law Tribunal, Mumbai Bench (“NCLT”) and the Hon’ble National Company Law Appellate Tribunal (“NCLAT”) under Sections 241-242 of the Companies Act, 2013, your Company is unable to pay dividend to preference and equity shareholders until the satisfaction of all its dues. Considering the magnitude of loss incurred in the financial year, the Board does not recommend any dividend for the year ended March 31, 2019.

## Textual information (9)

### Details regarding energy conservation

ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO Since the Company does not own any manufacturing facility, there is nothing to report under the Energy Conservation and Technology Absorption particulars in the Companies (Accounts) Rules, 2014

## Textual information (10)

### Details regarding technology absorption

ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO Since the Company does not own any manufacturing facility, there is nothing to report under the Energy Conservation and Technology Absorption particulars in the Companies (Accounts) Rules, 2014

## Textual information (11)

### Details regarding foreign exchange earnings and outgo

ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO During the year under review, your Company's foreign exchange earnings and expenditure was ₹ Nil & ₹ 0.37 Crore respectively

## Textual information (12)

### Disclosures in director's responsibility statement

**DIRECTORS' RESPONSIBILITY STATEMENT** (1) On October 01, 2018, based on a petition by Union of India ("UOI"), the erstwhile Board of Directors of Infrastructure Leasing and Financial Services Limited (IL&FS) was suspended by the Hon'ble NCLT and New Board of Directors was appointed. (2) The New Board of IL&FS thereafter, pursuant to the authority granted by the Hon'ble NCLT, nominated the appointment of Directors on the Board of the Company. Accordingly, at the First Board Meeting of the Company held thereafter on October 25, 2018, 2 Directors (Mr Vineet Nayyar and Mr C S Rajan) representing the New Board were appointed on the Board of the Company. Subsequent thereto, 2 more Directors (Mr Nand Kishore and Mr Bijay Kumar) were nominated by the New Board of IL&FS and inducted on the Board of the Company. Accordingly, in respect of the period prior to October 25, 2018, the Directors nominated by the New Board of IL&FS are unable to and do not confirm the compliance with the requirements of the provisions of the Companies Act 2013. (3) The Board of the Company has on a best effort basis and after considering the complexity of the operations, including challenges in implementing the resolution plan, put in place a framework for preparation of financial statements, selection of accounting policies, maintenance of accounting records and prevention and detection of frauds for periods subsequent to their appointment. The Company has also faced several challenges in obtaining financial information and in being able to prepare its financial statements for the year ended March 31, 2019 in view of severe resource and other constraints. Having regard to these matters, the Company has applied judgments and estimates for several matters on applying prudence and conservatism for accounting and has tried to reflect substance over form in respect of transactions and balances in order to derive the business sense from the transactions and events and to present them in a manner that best reflects their true essence based on current estimates. These estimates may change due to subsequent events and are subject to the internal and external investigations that have been initiated. (4) The Company's accounts for the 5 financial years ended 2017-18 are undergoing the process of reopening and restatement, pursuant to an order of the Hon'ble NCLT. The SFIO and the IL&FS Board have also initiated their respective, independent investigations on various matters in relation to the Company, for past years and for the current financial year up to September 30, 2018. The possible outcomes of these matters and their effects are currently not determinable. (5) Section 134(3)(c) of the Companies Act, 2013, requires the Board of Directors to provide a statement to the Members of the Company in connection with maintenance of books, records, and preparation of Annual Accounts in conformity with accepted accounting standards and past practices followed by the Company. (6) Pursuant to the foregoing and to the best of the knowledge and belief of the current Board of Directors of the Company, on the basis of representations received from the operating management and after due enquiry and having regard to the matters discussed previously and subject to the various limitations due to the extenuating circumstances, it is confirmed that: (a) in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanations relating to material departures. Such departures, which are stated in the relevant notes to the financial statements, have been done having regard to the prevailing conditions under which the Company is operating currently as more fully explained in paragraphs 1-4 above; (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 loss of the Company for that period, having regard to the prevailing conditions under which the Company is operating currently; (c) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the applicable Regulations for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities, from the period from which the members of the Board have been appointed. The directors have put in place controls and processes in respect of resolution processes / transactions from October 25, 2018 to March 31, 2019; (d) the Directors have prepared the annual accounts on a going concern basis; (e) the Directors have laid down internal financial controls to be followed by the Company in respect of the period from October 25, 2018 from which date the new members of the Board have been appointed and that such internal financial controls were adequate and were operating effectively as at year end, except that due to the prevailing conditions under which the Company is operating currently, and having regard to the matters stated; (f) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively, commencing from the period from October 25, 2018, having regard to the various matters discussed earlier that have resulted in the current status of the Company.



## Textual information (13)

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

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

**I.** Pursuant to defaults in obligations in terms of servicing its debts, the credit rating of the Company has been downgraded to “D” rating during the year, and consequent to loss incurred during the year, the networth of the Company has been substantially eroded.

**II.** The New Board as part of the resolution process, has submitted several progress reports to the NCLT. This includes framework for a resolution plan and process, steps undertaken for monetization of assets, appointment of consultants, and classification of group entities based on their abilities to meet various financial and operational obligations, measures for cost optimization and protocol for making payments beyond certain limits. The resolution plan seeks a fair and transparent resolution for the Company while keeping in mind larger public interest, financial stability, various stakeholders' interest, compliance with legal framework and commercial feasibility. It is proposed to have a timely resolution process which in turn mitigate the fallout on the financial markets of the country and restore investor confidence in the financial markets thereby serving larger public interest. The Company being a holding company of transportation vertical of IL&FS having projects through various group entities, depends on its group entities to continue operating as a going concern. The resolution plan and processes for various verticals are under way and options of restructuring business, as well as exits are planned. The plan of the management is to sell/exit from assets at the group entity as a going concern. The assessment of the New Board, based on analysis of the current position of and challenges facing the IL&FS group, is that an Asset Level Resolution Approach serves the best interest of all stakeholders to achieve final resolution.

**III.** Update on Progress made post March 31, 2019 on the resolution process:

1. Binding bids were received on August 30, 2019 (i.e. the binding bid due date) for 10 special purpose vehicles of the Company, of which for the following 5 SPVs, the sale process is currently ongoing in accordance with the Resolution Framework: (a) Jharkhand Infrastructure Implementation Company Limited; (b) Chenani Nashri Tunnelway Limited; (c) Jorabat Shillong Expressway Limited; (d) Hazaribagh Ranchi Expressway Limited and (e) Pune Sholapur Road Development Company Limited
2. For the following 5 SPVs, the respective bids were significantly lower than the average ‘fair market value’, obtained by the New Board for the relevant SPV of the Company in the manner as contemplated in the Resolution Framework: (a) Moradabad Bareilly Expressway Limited; (b) Jharkhand Road Projects Implementation Company Limited; (c) Baleshwar Kharagpur Expressway Limited; (d) Road Infrastructure Development Company of Rajasthan Limited; and (e) Sikar Bikaner Highway Limited.
3. No binding bids were received for the following 4 SPVs: (a) West Gujarat Expressway Limited; (b) East Hyderabad Expressway Limited; (c) Thiruvananthapuram Road Development Company Limited; and (d) Barwa Adda Expressway Limited.
4. No bids were also received for engineering, procurement and construction business of the Company and operations and maintenance business carried out by Elsamex Maintenance Services Ltd.
5. For Karyavattom Sports Facilities Limited (which operates a stadium complex), binding bids have been received and are under evaluation by the New Board.
6. For the 9 SPVs (mentioned in paragraph II and III above), after careful evaluation of alternate resolution options, the New Board has given its in-principle approval to establish an infrastructure investment trust (“InvIT”) under the Securities and Exchange Board of India (Infrastructure and Investment Trusts) Regulation 2014. The proposal envisages establishment of an InvIT for holding the equity and other receivables from the relevant SPVs in consideration of units to be issued by the InvIT.
7. In furtherance of the same, the following steps have been undertaken: (i) the Company has incorporated a wholly owned subsidiary to act as the Sponsor to the proposed InvIT; and (ii) the application for registration of the InvIT has been made to the Securities and Exchange Board of India, which is under consideration. The Company expects to complete the setup of the InvIT and transfer of the projects to the said InvIT in financial year 2021.
8. Hon’ble NCLAT vide its judgement dated March 12, 2020, has approved the revised Resolution Framework submitted by New Board along with its amendments and also directed IL&FS and the Union of India to conclude the resolution process for all IL&FS Group entities preferably within 90 days. Subsequently, vide its order dated March 30, 2020, the NCLAT clarified that lock down/shut down period as ordered by the Central Government and State Government will be excluded for the calculation of aforementioned 90 days.
9. **International Operations / Subsidiaries** The Company has initiated steps toward divestment and resolution of its direct and indirect international subsidiaries and the progress achieved in respect of key subsidiaries is as under: (i) Binding bid has been received in respect of 49% stake held in Chongqing Yuhe Expressway Limited, China by ITNL International Pte Ltd (IIPL), a wholly owned subsidiary of the Company and the divestment process is expected to be completed by Q2 FY 20 (ii) In case of Dubai operations of IIPL carried out through its subsidiaries namely, ITNL International DMCC (IIDMCC) and ITNL Infrastructure Developers LLC (IIDL), the divestment process for Dubai Supreme Court Project being executed by IIDL through a SPV could not progress due to lack of interest. The Board of the Company has therefore resolved to file application for insolvency of the IIDL and IIDMCC and necessary steps are being taken in this respect (iii) IIPL operations in US have been closed and the Company is in the process of filing an application for dissolution (iv) The Board of Elsamex S.A.U., Spain, a subsidiary of IIPL, after evaluating all available options for resolution of the Company has resolved to file an application for voluntary insolvency of the Company. The process has been delayed due to declaration of State of alarm by the State in Spain. In the meanwhile, one of the creditors of Elsamex S.A.U has filed an application for mandatory insolvency of the Company. Due to non-functioning of the Courts in Spain, the application has not been considered as yet. In view of the aforementioned, the Company has prepared its financial statements on a going concern basis based on its plans for resolution discussed above.

## Textual information (14)

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

#### **PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS**

Particulars of investments, loans and guarantees form part of Note no. 4, 5 and 38 respectively to the financial statements provided in the Annual Report

## Textual information (15)

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

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 arm's length transactions under third proviso thereto

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

There were no contracts or arrangements or transactions entered in to by the Company during the financial year ended on March 31, 2019, which were not at arm's length basis. Not Applicable

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

Sr. No.	Particulars	RPT – 1	RPT – 2	RPT – 3	RPT – 4	RPT – 5	RPT – 6
	Name(s) of the related party and nature of relationship	Infrastructure Leasing And Financial Services Limited – Parent Company	Infrastructure Leasing And Financial Services Limited – Parent Company	Infrastructure Leasing And Financial Services Limited – Parent Company	Infrastructure Leasing And Financial Services Limited – Parent Company	Infrastructure Leasing And Financial Services Limited – Parent Company	Infrastructure Leasing And Financial Services Limited – Parent Company
	Nature of contracts / arrangements / transactions	Revolving Line of Credit	Revolving Line of Credit	Revolving Line of Credit	Revolving Line of Credit	Revolving Line of Credit	Revolving Line of Credit
	Duration of the contracts / arrangements / transactions	24 Months	24 Months	24 Months	24 Months	24 Months	24 Months
		-Interest rate -16% p.a.	-Interest rate -16% p.a.	-Interest rate -16% p.a.	-Interest rate -16% p.a.	-Interest rate -16% p.a.	-Interest rate -16% p.a.
		-Call option by the lender	-Call option by the lender	-Call option by the lender	-Call option by the lender	-Call option by the lender	-Call option by the lender
	Salient terms of the contracts or arrangements or transactions	-Interest payment quarterly	-Interest payment quarterly	-Interest payment quarterly	-Interest payment quarterly	-Interest payment quarterly	-Interest payment quarterly
		-Security – Unsecured	-Security – Unsecured	-Security – Unsecured	-Security – Unsecured	-Security – Unsecured	-Security – Unsecured

including the value, if any	-Facility Start date-November 09, 2017	-Facility Start date – March 26, 2018	-Facility Start date – April 27, 2018	-Facility Start date – May 18, 2018	-Facility Start date – May 31, 2018	-Facility Start date – July 31, 2018
	Sanctioned Amount –	-Sanctioned Amount –	-Sanctioned Amount –	-Sanctioned Amount –	-Sanctioned Amount –	-Sanctioned Amount –
	₹ 700 Crore	₹ 205 Crore	₹ 800 Crore	₹ 250 Crore	₹ 250 Crore	₹ 600 Crore
Date(s) of approval by the Committee of Directors	November 03, 2017	March 22, 2018	April 27, 2018	April 27, 2018	April 27, 2018	July 31, 2018
Amount paid as advances, if any (Gross amount disbursed)	₹ 836.43 Crore	₹ 319.00 Crore	₹ 795.00 Crore	₹ 250.00 Crore	₹ 267.00 Crore	₹ 912.00 Crore

Note - The Company has availed Revolving Line of Credit (RLOC) facility under which the Company is permitted to repay and re-borrow within the sanctioned limits. Due to this, the total drawdown amount mentioned is higher than the sanctioned limits as the Company has repaid and re-borrowed from IL&FS within the sanctioned limits.

## Textual information (16)

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

Form No. MGT-9

#### EXTRACT OF ANNUAL RETURN

as on the financial year ended on March 31, 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:

Sr. No.	Particulars
CIN	L45203MH2000PLC129790
Registration Date	November 29, 2000
Name of the Company	IL&FS Transportation Networks Limited
Category / Sub-Category of the Company	Public Company
Address of the Registered office and contact details	The IL&FS Financial Centre, Plot no. C -22, G – Block, Bandra – Kurla Complex, Bandra (East), Mumbai 400 051
Whether listed company Yes / No	Yes
Name, Address and Contact details of Registrar and Transfer Agent, if any	Link Intime India Private Ltd C 101, 247 Park, L B S Marg, Vikhroli (West), MUMBAI – 400 083 Phone: +91 22 49186000

Fax: +91 22 49186060

## II. Principal business activities of the company:

Business activities contributing 10 % or more of the total turnover of the Company are:-

Sr. No	Name and Description of main products / services	NIC Code of the Product/ service	% to total turnover of the Company
1.	Development, Implementation, Construction Management, Operation & Management of Toll Roads And Advisory Services Relating To Road Sector Projects in India	42101	29.59% (O&M and Overlay Revenue)

## III. Particulars of holding, subsidiary and associate companies including Jointly Controlled Entities:

Sr No.	Name and address of The company	CIN/GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable section of the Companies Act, 2013
Holding Company					
	Infrastructure Leasing & Financial Services Ltd				
1.	The IL&FS Financial Centre, Plot No. C-22, G Block, Bandra-Kurla Complex, Bandra (East), Mumbai 400051	U65990MH1987PLC044571	Holding	71.92	2(46)
Subsidiary / Associate Companies / Joint Venture					
1.	Amravati Chikhli Expressway Limited	U45201MH2015PLC267727	Subsidiary	100.00	2(87)
2.	Baleshwar Kharagpur Expressway Limited	U45400MH2012PLC228590	Subsidiary	100.00	2(87)

3.	Barwa Adda Expressway Limited	U45400MH2013PLC242336	Subsidiary	100.00	2(87)
4.	Chenani Nashri Tunnelway Limited	U45400MH2010PLC203614	Subsidiary	100.00	2(87)
5.	East Hyderabad Expressway Limited	U45203MH2007PLC172133	Subsidiary	74.00	2(87)
6.	Fagne Songadh Expressway Limited	U45201MH2015PLC267730	Subsidiary	100.00	2(87)
7.	Hazaribagh Ranchi Expressway Limited	U45203MH2009PLC191070	Subsidiary	99.99	2(87)
8.	Karyavattom Sports Facilities Limited	U70102MH2011PLC223656	Subsidiary	100.00	2(87)
9.	Kiratpur Ner Chowk Expressway Limited	U45203MH2012PLC226792	Subsidiary	100.00	2(87)
10.	Khed Sinnar Expressway Limited	U45209MH2013PLC242133	Subsidiary	100.00	2(87)
11.	Moradabad Bareilly Expressway Limited	U45208MH2010PLC198737	Subsidiary	85.50	2(87)
12.	MP Border Checkpost Development Company Limited	U45203MH2010PLC209046	Subsidiary	74.00	2(87)
13.	Pune Sholapur Road Development Company Limited	U45203MH2009PLC195154	Subsidiary	90.91	2(87)
14.	Scheme of ITNL Road Investment Trust	NA	Subsidiary	100.00	2(87)
15.	Sikar Bikaner Highway Limited	U45203MH2012PLC229612	Subsidiary	100.00	2(87)
16.	West Gujarat Expressway Limited	U60200MH2005PLC151958	Subsidiary	73.99	2(87)
17.	Grusamar India Limited	U45400MH2012FLC236837	Subsidiary	100.00	2(87)
18.	North Karnataka Expressway Limited	U45203MH2001PLC163992	Subsidiary	87.00	2(87)
19.	Vansh Nimay Infraprojects Limited	U45201MH2006PLC166149	Subsidiary	90.00	2(87)
20.	ITNL Road Infrastructure Development Company Limited	U45400MH2007PLC175415	Subsidiary	100.00	2(87)
21.	Charminar RoboPark Limited	U45400MH2011PLC220224	Subsidiary	74.00	2(87)
22.	Srinagar Sonamarg Tunnelway Limited	U45400MH2013PLC241828	Subsidiary	99.99	2(6)
23.	Jorabat Shillong Expressway Limited	U45203MH2010PLC204456	Subsidiary	100.00	2(6)
24.	Elsamex India Private Limited	U74140MH1999PTC289580	Subsidiary	99.15	2(87)

25.	Elsamex Maintenance Services Limited	U45201MH2013FLC285659	Subsidiary	100.00	2(87)
26.	Yala Construction Co Private Limited	U45201MH2000PTC289581	Subsidiary	96.03	2(87)
27.	ITNL IECCL JV	NA	Subsidiary	51.00	2(87)
28.	Badarpur Tollway Operations Management Limited Toll Plaza, Mayur Vihar Link Road, Delhi – 110092	U45203DL2010PLC210680	Subsidiary	100.00	2(87)
29.	Futureage Infrastructure India Limited 3rd Floor, A-1, Crescent Krishna Metropolis. Rukminipuri, A S Rao Nagar, Hyderabad – 500062 Telangana	U45200TG2006PLC049721	Subsidiary	58.48	2(87)
30.	IL&FS Rail Limited 2nd Floor, Ambience Corporate Towers, Ambience Island, National Highway # 8 Gurgaon – 122001	U63040HR2008PLC039089	Subsidiary	83.24	2(87)
31.	Jharkhand Road Projects Implementation Company Limited 443 A, Road No. 5, Ashok Nagar, Ranchi – 834002	U45200JH2009PLC013693	Subsidiary	93.43	2(87)
32.	Jharkhand Infrastructure Implementation Co Limited 2nd Floor, 443/A, Road No. 5, Ashok Nagar Ranchi JH 834001 IN	U45201JH2015PLC003025	Subsidiary	100.00	2(87)
33.	GRICL Rail Bridge Development Company Limited Unit-1, 25th Floor, GIFT One Tower, Block-56, Road 5C, Zone-5, GIFT City, Gandhinagar-382355	U45203GJ2014PLC078880	Subsidiary	100.00	2(87)
34.	Ranchi Muri Road Development Limited 443/A, Road No. 5, Ashok Nagar, Ranchi Ranchi JH 834002	U45309JH2017PLC010398	Subsidiary	100.00	2(87)
35.	Rapid MetroRail Gurgaon Limited 2nd Floor, Ambience Corporate Towers, Ambience Island, National Highway#8, Gurgaon – 122001	U60200HR2009PLC039116	Subsidiary	52.42	2(87)
36.	ATENEA SEGURIDAD Y MEDIO AMBIENTE, S.A.U. Calle San Severo nº18 Madrid, Spain-28042	NA	Subsidiary	100.00	2(87)
37.	Elsamex, S.A.	NA	Subsidiary	100.00	2(87)



	San Severo nº18 Madrid, Spain-28042			
	ITNL International Pte. Ltd.	NA		
38.	8 Marina Boulevard 05-2 Marina Bay Financial Centre Tower 1 Singapore-018981		Subsidiary	100.00 2(87)
	ITNL Offshore Pte. Ltd.	NA		
39.	8 Marina Boulevard 05-2 Marina Bay Financial Centre Tower 1 Singapore-018981		Subsidiary	100.00 2(87)
	ITNL Offshore Two Pte. Ltd			
40.	8 Marina Boulevard 05-2 Marina Bay Financial Centre Tower 1 Singapore-018981	NA	Subsidiary	100.00 2(87)
	ITNL Offshore Three Pte. Ltd 8 Marina Boulevard 05-2 Marina Bay Financial Centre Tower 1 Singapore-018981	NA		
41.			Subsidiary	100.00 2(87)
	IIPL LAOS Pte. Ltd.			
42.	8 Marina Boulevard 05-2 Marina Bay Financial Centre Tower 1 Singapore-018981	NA	Subsidiary	100.00 2(87)
	Alcantarilla Fotovoltaica, S.L. San Severo nº18 Madrid, Spain-28042	NA		
43.			Subsidiary	100.00 2(87)
	Area De Servicio Coiros S.L.U.			
44.	San Severo nº18 Madrid, Spain-28042	NA	Subsidiary	100.00 2(87)
	Area De Servicio Punta Umbria, S.L.U			
45.	San Severo nº18 Madrid, Spain-28042	NA	Subsidiary	100.00 2(87)
	Beasolarta S. L., Spain			
46.	San Severo nº18 Madrid, Spain-28042	NA	Subsidiary	100.00 2(87)
	CISEM-INTEVIA, S.A			
47.	San Severo nº18 Madrid, Spain-28042	NA	Subsidiary	100.00 2(87)
	Conservacion De Infraestructuras De Mexico S.A. De C.V			
48.	Avda. Prolongación Tecnológico nº950B CO. San Pablo, Queretaro, Mexico- 76130	NA	Subsidiary	100.00 2(87)
	Control 7, S.A.			
49.	Poligono Malpica Santa Isabel, calle E parcela 59-61, nave 9. Zaragoza, Spain-50057	NA	Subsidiary	100.00 2(87)
	Elsamex Construção E Manutenção LTDA			

50.	Rua Gonçalves Maia nº207, Soledade Recife PE, CEP 50.070.060, Pernambuco, Brazil	NA	Subsidiary	99.99	2(87)
51.	Elsamex Internacional, S.L, Sociedad Unipersonal San Severo nº18 Madrid, Spain-28042	NA	Subsidiary	100.00	2(87)
52.	Elsamex Portugal S.A. Praça de Alvalade, nº 7 - 8º Drº1700 - 036 LISBOA	NA	Subsidiary	70.00	2(87)
53.	ELSAMEX COLOMBIA SAS Carrera 7480-49 Centro de Negocios el Nogal Oficina 901 Bogotá	NA	Subsidiary	100.00	2(87)
54.	ESM Mantenimiento Integral de SA de CV Avda. Prolongación Tecnológico nº950B CO. San Pablo, Queretaro, Mexico- 76130	NA	Subsidiary	100.00	2(87)
55.	Grusamar Albania SHPK Rr.Hik Kolli nº26/2 Tirana, Albania	NA	Subsidiary	51.00	2(87)
56.	GRUSAMAR INGENIERIA CONSULTING COLOMBIA SAS Carrera 7#80-49 Centro de Negocios el Nogal Oficina 901 Bogotá	NA	Subsidiary	100.00	2(87)
57.	Grusamar Ingenieria Y Consulting, SL Sociedad Unipersonal San Severo nº18 Madrid, Spain-28042	NA	Subsidiary	100.00	2(87)
58.	Inteval Gestao Integral Rodoviaria, S.A. Avenida do Brasil nº43, 5 direito, Lisboa, Portugal-1700-062	NA	Subsidiary	100.00	2(87)
59.	ITNL International DMCC – Dubai 608-609, Jumeraih Business Centre, Cluster G, Jumeraih Lake Towers, P O Box no. 309018, Dubai, UAE	NA	Subsidiary	100.00	2(87)
60.	ITNL Africa Projects Limited 4th floor, Bank of Industry Bldg, Central Business District, Abuja	NA	Subsidiary	100.00	2(87)
61.	ITNL Elsamex JVCA, BURE San Severo nº18 Madrid, Spain-28042	NA	Subsidiary	100.00	2(87)
62.	ITNL Elsamex JVCA, Botswana San Severo nº18 Madrid, Spain-28042	NA	Subsidiary	100.00	2(87)
	ITNL Elsamex JVCA, NEKEMTE				

63.	San Severo n°18 Madrid, Spain-28042	NA	Subsidiary	100.00	2(87)
	ITNL KMB JV				
64.	No-1, A.E.Koil Street, New Washermanpet, Cross Road (Opp Periyar Park), Chennai-81	NA	Subsidiary	70.00	2(87)
	I IPL USA LLC				
65.	Duke Street, Suite 200, Alexandria, Virginia, 22314, USA	NA	Subsidiary	100.00	2(87)
	Mantenimiento y Conservacion de Vialidades S.A. de C.V,				
66.	Avda. Prolongación Tecnológico n°950B CO. San Pablo, Queretaro, Mexico- 76130	NA	Subsidiary	64.00	2(87)
	Senalizacion Viales e Imagen S.U.				
67.	Poligono Industrial la variante. La Grajera n°2, Ladero, la Rioja-26140	NA	Subsidiary	100.00	2(87)
	Grusamar Engenharia & Consultoria Brasil LTDA				
68.	Rua Gonçalves Maia n° 207, Soledade Recife P.E CEP 50.070.060, Pernambuco, Brazil	NA	Subsidiary	99.99	2(87)
	Elsamex Vietnam Joint Stock Company				
69.	8001, 8th Floor, No. 2, Ngo Quyen, Ly Thai To word, Hoan Kim, District Hanoi, Vietnam	NA	Subsidiary	65.00	2(87)
	ITNL Infrastructure Developer LLC## The Company is subsidiary of ITNL International Pte Ltd through Board Control		Subsidiary		
70.	Unit No. 1001, Boulevard Plaza, Tower No. 2, P O Box 413818, Dubai, UAE	NA	(through Board control)	49.00	2(87)
	Park Line LLC				
71.	Unit No. 1001, Boulevard Plaza, Tower No. 2, P O Box 413818, Dubai, UAE	NA	Associate	24.99	2(87)
	*Chhattisgarh Highway Development Company Limited				
72.	House No. 705, Sector 2, Avanti Vihar, Telibandha Raipur CT 492006	U45203CT2007PLC020220	Subsidiary	-	2(87)
	Rapid MetroRail Gurgaon South Limited				
73.	2nd Floor, Ambience Corporate Towers, Ambience Island, National Highway#8, Gurgaon – 122001	U35990HR2012PLC046882	Associate	35.00	2(87)
	Thiruvananthapuram Road Development Company Limited				
74.		U45203MH2004PLC144789	Associate	50.00	2(6)
	Chongqing YuHe Expressway Company Limited				

75.	No. 66, Yinshan Road, Yubei District, Chongqing, China- 401120	NA	Joint Venture	49.00	2(6)
	*Road Infrastructure Development Company of Rajasthan Limited (RIDCOR)				
76.	LIC New Investment Building 1st Floor, Hall No-2 Near Ambedkar Circle Bhawani Singh Road Jaipur RJ 302005 IN	U45203RJ2004PLC019850	Joint Venture	-	-
	*RIDCOR Infra Projects Limited (Subsidiary of RIDCOR)				
77.	LIC New Investment Building 1st Floor, Hall No-2 Near Ambedkar Circle Bhawani Singh Road Jaipur RJ 302005 IN	U45201RJ2013PLC042008	Joint Venture	-	-
	*Jharkhand Accelerated Road Development Company Limited				
78.	443/A, Road No. 5 Ashok Nagar Ranchi Ranchi JH 834002 IN	U45203JH2008PLC013085	Joint Venture	-	-
	Noida Toll Bridge Company Limited				
79.	2nd Floor, Niryat Bhawan, Rao Tula Ram Marg Opp. Army Hospital Research & Referral, New Delhi Delhi New Delhi DL 110057 IN	L45101DL1996PLC315772	Joint Venture (Associate)	26.37	2(6)
	Geotecnia y Control de Qualitat SA				
80.	c/Berguedá n0 15, bloque B, nave 11, Polígono Industrial Can Bernadés-Subirá, 08130 Santa Perpetua de la Mogoda (Barcelona)	NA	Joint Venture (Associates)	50.00	2(6)
	Vias Y Construcciones Viacon S.R.L				
81.	Avenida 27 de Febrero n0 272 Edificio J.P., la Julia. Santo Domingo, Distrito Nacional Republica Dominicana	NA	Joint Venture (Associates)	50.00	2(6)
	Consorcio de Obras Civiles, Conciviles SRL				
82.	Avenida 27 de Febrero n0 272 Edificio J.P., la Julia. Santo Domingo, Distrito Nacional Republica Dominicana	NA	Joint Venture (Associates)	34.00	2(6)
	Pario Developers Private Limited				
83.	Flat 2, Gangadhar Chambers, H No 314, Narayan Peth, Off Laxmi Road Pune Mh 411030	U45200PN2013PTC147449	Associate	33.00	2(6)
	ITNL Toll Management Services Limited (subsidiary of NTBCL)				
84.	The Toll Plaza, DND Flyway, Noida, Gautam Buddha Nagar, UP – 201301 IN	U45203UP2007PLC033529	Associate	49.00	2(6)
	Warora Chandrapur Ballarpur Toll Road Limited				

85.	116A, 11th Floor, Maker Chamber VI, 220, Nariman Point, Mumbai – 400021	U45203MH2009PLC196776	Associate	35.00	2(6)
86.	CGI 8 SA Polígono de San Cipria de Viñas de Orense Calle número 6, parcela 33 – 32901 Orense, Spain	NA	Associate	49.00	2(6)
87.	Sociedad concesionaria Autovia A-4 Madrid S.A C/ Autovía A4, Kilometro 47, 500, Aranjuez Madrid (28300)	NA	Associate	48.75	2(6)
88.	Ramky Elsamex Hyderabad Ring Road Ltd Ramky Grandiose, 15th Floor, Sy No 136/2 & 4, Gachibowli, Hyderabad TG 500032	U45203TG2007PLC054825	Associate	26.00	2(6)
89.	Elsamex Roads and Infrastructure WLL Doha, Qatar	NA	Associate	44.00	2(6)
90.	Elsamex Road Technology Co. Ltd Block C,1/F Eldex Industrial Building, 21 Ma Tau Wai Road, Hung Hom, Kowloon, Hong Kong	NA	Associate	23.44	2(6)

\* Entities as per Ind AS

Note: (i) Effective holding as given in financial statements

(ii) The Registered Address of the Companies Listed at Sr. No. 1 to 26, and 74 is The IL&FS Financial Center, Plot No. C-22,

G- Block, Bandra- Kurla Complex, Bandra (East), Mumbai 400051

#### 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		% of Total Shares	No. of Shares held at the end of the year		% of Total Shares	% change during the year
	Demat	Physical Total		Demat	Physical Total		

## A. Promoters

(1) Indian	-	-	-	-	-	-	-	-	-	-
a) Individual/HUF	-	-	-	-	-	-	-	-	-	-
b) Central Govt.or State Govt.	-	-	-	-	-	-	-	-	-	-
c)Bodies Corporates	24,08,49,000	-	24,08,49,000	73.22	24,08,49,000	-	24,08,49,000	73.22	-	-
d) Bank/FI										
e) Any other (PAC)	-	-	-	-	-	-	-	-	-	-
SUB TOTAL:(A) (1)	24,08,49,000	-	24,08,49,000	73.22	24,08,49,000	-	24,08,49,000	73.22	-	-

## (2) Foreign

a) NRI- Individuals	-	-	-	-	-	-	-	-	-	-
b) Other Individuals	-	-	-	-	-	-	-	-	-	-
c) Bodies Corp.	-	-	-	-	-	-	-	-	-	-
d) Banks/FI	-	-	-	-	-	-	-	-	-	-
e) Any other...	-	-	-	-	-	-	-	-	-	-
SUB TOTAL (A) (2)	-	-	-	-	-	-	-	-	-	-

Total Shareholding of Promoter (A)= (A)(1)+(A)(2)	24,08,49,000	-	24,08,49,000	73.22	24,08,49,000	-	24,08,49,000	73.22	-	-
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B. PUBLIC  
SHAREHOLDING

## (1) Institutions

a) Mutual Funds	-	-	-	-	-	-	-	-	-	-
b) Banks/FI	22,05,397	-	22,05,397	0.67	18,86,169	-	18,86,169	0.57	(0.1)	Decrease
C) Central govt	-	-	-	-	-	-	-	-	-	-

d) State Govt.	-	-	-	-	-	-	-	-	-	-	-
e) Venture Capital Fund	-	-	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-	-	-
g) FIIS	-	-	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-	-	-
i) Foreign Portfolio Investor (Corporate)	1,57,38,246	-	1,57,38,246	4.78	1,55,93,744	-	1,55,93,744	4.74	(0.04)	Decrease	
SUB TOTAL (B)(1):	1,79,43,643	-	1,79,43,643	5.45	1,74,79,913	-	1,74,79,913	5.31	(0.14)	Decrease	
(2) Non Institutions											
a) Bodies corporates	82,47,570	-	82,47,570	2.51	90,50,301	-	90,50,301	2.75	0.24	Increase	
i) Indian	-	-	-	-	-	-	-	-	-	-	
ii) Overseas	-	-	-	-	-	-	-	-	-	-	
b) Individuals	-	-	-	-	-	-	-	-	-	-	
i) Individual shareholders holding nominal share capital upto Rs. 1 lakhs	2,05,82,657	6,052	2,05,88,709	6.26	2,76,31,405	5,720	2,76,37,125	8.40	2.14	Increase	
ii) Individual shareholders holding nominal share capital in excess of Rs. 1 lakhs	2,06,19,481	-	2,06,19,481	6.27	2,27,79,754	-	2,27,79,754	6.92	0.65	Increase	
c) Others (specify)	-	-	-	-	-	-	-	-	-	-	
NBFCs registered with RBI	-	-	-	-	37,325	-	37,325	0.01	0.01	Increase	
Clearing Member	13,79,369	-	13,79,369	0.42	23,43,825	-	23,43,825	0.71	0.29	Increase	
Foreign Company	1,07,11,561	-	1,07,11,561	3.26	-	-	-	-	(3.26)	Decrease	
Non Resident Indians (Repat)	21,89,763	-	21,89,763	0.67	17,05,653	-	17,05,653	0.52	(0.15)	Decrease	

Non Resident Indians (Non Repat)	8,25,438	-	8,25,438	0.25	9,80,006	-	9,80,006	0.30	0.05	Increase
Hindu Undivided Family	21,98,004	-	21,98,004	0.67	26,89,636	-	26,89,636	0.82	0.15	Increase
Trusts	34,06,975	-	34,06,975	1.04	34,06,975	-	34,06,975	1.04	-	-
IEPF	514	-	514	0.00	514	-	514	0.00	-	-
Any Other	-	-	-	-	-	-	-	-	-	-
SUB TOTAL:(B) (2)	7,01,61,332	6,052	7,01,67,384	21.33	7,06,25,394	5,720	7,06,31,114	21.47	0.14	Increase
Total Public Shareholding (B) = (B) (1) + (B) (2)	8,81,04,975	6,052	8,81,11,027	26.78	8,81,05,307	5,720	8,81,11,027	26.78	-	-
C. Shares held by Custodian for GDRs & ADRs										
Grand Total (A+B+C)	32,89,53,975	6,052	32,89,60,027	100.000	32,89,54,307	5,720	32,89,60,027	100.000	-	-

ii) Shareholding of Promoters:

Sr. No	Shareholder's Name	Shareholding at the beginning of the year		Shareholding at the end of the year		% change in shareholding during the year	
No. of Shares held	% of total Shares of the Company	% of Shares		% of Shares			
		Pledged / Encumbered to total shares	No. of Shares held	% of total Shares of the Company	Pledged / Encumbered to total shares		
1	Infrastructure Leasing & Financial Services Ltd	23,65,82,632	71.92	100.00	23,65,82,632	71.92	100.00 -
2	IL&FS Financial Services Limited	42,66,368	1.30	0.00	42,66,368	1.30	0.00 -
	Total	24,08,49,000	73.22	98.23	24,08,49,000	73.22	98.23 -



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

Shareholding:

Sl. No.	Name of Shareholders	Shareholding	Increase / Date (Decrease) in Shareholding	Reason	Cumulative Shareholding during the year  (01-04-18 to 31-03-19)	No. of shares	% of total shares of the company
1	Infrastructure Leasing & Financial Services Ltd	23,65,82,632	71.92		23,65,82,632	71.92	
At the End of the year				23,65,82,632	71.92		
2	IL&FS Financial Services Limited	42,66,368	1.30		42,66,368	1.30	
At the End of the year				42,66,368	1.30		

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

Sr No.	Name & Type of Transaction	Shareholding at the beginning of the year - 2018	NO.OF SHARES HELD	% OF TOT/ SHAI OF T/ COM
1	Government Pension Fund Global		88,00,000	2.68

				25/01
At The End Of The Year				
2	Vibhav Ramprakash Kapoor	34,06,784	1.04	
At The End Of The Year				
3	Suashish Diamonds Limited	0	0.00	
				22/03
At The End Of The Year				
4	Danske Invest Sicav - SIF - Emerging And Frontier Markets Smid II	16,67,600	0.51	
				05/10
At The End Of The Year				
5	Keval Share Broking P. Ltd.	0	0.00	
				08/03
				29/03
At The End Of The Year				

6	Morgan Stanley France S.A.	85,683	0.03
			06/04
			13/04
			27/04
			11/05
			18/05
			25/05
			15/06
			22/06
			06/07
			20/07
			27/04
			03/08
			17/08
			24/08
			31/08
			07/09
			14/09
			21/09
			29/09
			05/10
			12/10
			19/10

			26/10
			09/11
			16/11
			30/11
			07/12
			21/12
			28/12
			15/03
			22/03
At The End Of The Year			
7	Danske Invest Sicav-SIF- Emerging And Frontier Markets SMID	8,40,298	0.26
			13/04
			20/04
			05/10
At The End Of The Year			
8	Life Insurance Corporation of India	8,42,884	0.26
At The End Of The Year			
9	Angel Broking Limited	3,33,339	0.10





At The End Of The Year

10	Emerging Markets Core Equity Portfolio (The Portfolio) of DFA	9,00,087	0.27
	Investment Dimensions Group Inc. (DFAIDG)		
			18/05
			08/03
			15/03
At The End Of The Year			
11	Wular India Fund	2,50,000	0.08
			06/04
			13/04
			20/04
			04/05
			11/05
			15/06

05/10

15/03

At  
The  
End  
Of  
The  
Year

12 The New India Assurance Company Limited

6,12,929

0.19

At  
The  
End  
Of  
The  
Year

## v) Shareholding of Directors and Key Managerial Personnel:

Sl. No.	Name of Shareholders & type of Transaction	Shareholding	Increase / Decrease in Shareholding	Reason	Cumulative Shareholding during the year (01-04-18 to 31-03-19)
No. of shares at the beginning the year / end of the year (31-03-18)	% of total shares of the company		No. of shares	% of total shares of the company	
1	Hari Sankaran Non-Executive Director (upto October 01, 2018)	6,37,916 0.19	-	Nil movement during the year	6,37,916 0.19
	At The End Of The Year				6,37,916 0.19
2	K Ramchand Managing Director (upto October 29, 2018)	5,85,901 0.18	-	Nil movement during the year	5,85,901 0.18



		At The End Of The Year					5,85,901	0.18
3	Ravi Parthasarathy	5,33,061	0.16	-	-	Nil movement during the year	5,33,061	0.16
Non-Executive Director (upto July 21, 2018)								
		At The End Of The Year					5,33,061	0.16
4	Arun K Saha Non-Executive Director (upto October 01, 2018)	5,35,734	0.16	-	-	Nil movement during the year	5,35,734	0.16
		At The End Of The Year					5,35,734	0.16
5	Mukund Sapre Executive Director (upto November 02, 2018)	1,69,420	0.05	-	-	Nil movement during the year	1,69,420	0.05
		At The End Of The Year					1,69,420	0.05
6	Krishna Ghag Company Secretary	59,144	0.02	-	-	Nil movement during the year	59,144	0.02
		At The End Of The Year					59,144	0.02
7	Dilip Bhatia CEO (effective November 15, 2018)	666	Negligible	-	-	Nil movement during the year	666	Negligible
		At The End Of The Year					666	Negligible
8	Vineet Nayyar Nominee Director (effective October 25,	-	-	-	-	-	-	-

	2018)							
	At The End Of The Year					-		-
	Chandra Shekhar Rajan							
9	Nominee Director (effective October 25, 2018)	-	-	-	-	-	-	-
	At The End Of The Year					-		-
	Neeru Singh							
10	Independent Director (upto November 01, 2018)	1,000	Negligible	-	-	Nil movement during the year	1,000	Negligible
	At The End Of The Year						1,000	Negligible
	Nand Kishore							
11	Nominee Director (effective November 15, 2018)	-	-	-	-	-	-	-
	At The End Of The Year						-	-
	Shaivali Parekh							
12	CFO (effective December 13, 2018)	158	Negligible	-	-	Nil movement during the year	158	Negligible
	At The End Of The Year						158	Negligible
	Deepak Dasgupta							
13	Independent Director (upto March 31, 2019)	79	Negligible	-	-	Nil movement during the year	79	Negligible
	At The End Of The Year						79	Negligible
	R C Sinha							
14	Independent Director (upto March 31, 2019)	70	Negligible	-	-	Nil movement during the year	70	Negligible

	At The End Of The Year					70	Negligible
	H P Jamdar						
15	Independent Director	-	-	-	-	-	-
	(upto March 31, 2019)						
	At The End Of The Year					-	-

## V. Indebtedness

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

	(Rs in Cr)			
	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	8,211	5,287	-	13,499
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	112	120	-	231
Total (i+ii+iii)	8,323	5,407	-	13,730
Change in Indebtedness during the financial year				
• Addition	1,356	4,096		5,452
• Reduction	(989)	(2,764)		(3,752)
Net Change	367	1,332	-	1,700
Indebtedness at the end of the financial year				
i) Principal Amount	8,690	6,740	-	15,430

ii) Interest due but not paid	208	332	-	540
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	8,898	7,072	-	15,970

## VI. Remuneration of Directors and Key Managerial Personnel

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

			(Amount in Rupees)	
Sl. no.	Particulars of Remuneration	Name of MD/WTD/ Manager	Total amount	
K Ramchand Managing Director (upto October 29,2018)	Mukund Sapre Executive Director (upto November 02,2018)			
1.	Gross salary			
(a) Salary as per provisions contained in the section 17(1) of the Income-tax Act, 1961	79,77,988	89,49,541	1,69,27,529	
(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	15,06,750	14,75,768	29,82,518	
(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.	Retirement Benefits			
	Performance Linked Incentive	20,46,663	25,83,091	46,29,754
	Total (A)	1,15,31,401	1,30,08,400	2,45,39,801
	Ceiling as per Schedule V of the Companies Act, 2013#	87,92,685	1,02,58,133	1,90,50,818
	Excess Remuneration paid*	27,38,716	27,50,267	54,88,983

\*The Company has initiated the actions to recover the excess remuneration paid to Directors.

#### B. Remuneration to other directors:

(Amount in Rupees)										
Sl no.	Particulars of Remuneration	Name of Directors								Total
		Mr. Deepak Dasgupta	Mr. R. C. Sinha	Mr. H P Jamdar	Ms. Neeru Singh	Mr. Ravi Parthasarathy	Mr. Hari Sankaran	Mr. Arun K Saha	Mr. C.S Rajan *	Mr. Nand Kishore **
1	Independent Directors									Amount
	- Fee for attending board/ committee meetings	6,35,000	7,05,000	4,85,000	4,15,000	-	-	-	-	22,40,000
	- Commission	-	-	-	-	-	-	-	-	-
	- Others, please specify	-	-	-	-	-	-	-	-	-

	Total (1)	6,35,000	7,05,000	4,85,000	4,15,000	-	-	-	-	22,40,000
2	Other Non-Executive Directors									
								65,000		
	- Fee for attending board/ committee meetings	-	-	-	-	1,00,000	3,00,000	5,50,000	80,000	10,95,000
	- Commission	-	-	-	-	-	-	-	-	-
	- Others, please specify	-	-	-	-	-	-	-	-	-
	Total (2)									10,95,000
	Total (B)=(1+2)									33,35,000
	Total Remuneration(A+B)***									2,78,74,80

\* Mr. C S Rajan appointed on Board effective October 25, 2018

\*\* Mr. Nand Kishore appointed on Board effective November 15, 2018

\*\*\*Total amount includes sitting fees although; sitting fees is not a part of Total Managerial Remuneration.

#NOTE: Due to the possible effects of the matters reported in the Financial Statements, the New Board is

unable to  
comment on  
whether the  
Managerial  
Remuneration  
paid to its  
erstwhile  
Managerial  
Personnel  
during the  
period from  
April 01, 2018  
to September  
30, 2018 has  
been paid/  
provided in  
accordance  
with the  
provisions of  
Section 197 of  
the  
Companies  
Act, 2013  
read with  
Schedule V  
thereto.  
Managerial  
Remuneration  
in respect of  
Managerial  
Personnel  
appointed  
subsequent to  
October 01,  
2018 has been  
paid/ provided  
by the  
Company in  
accordance  
with the  
provisions of  
Section 197 of  
the  
Companies  
Act, 2013

read with  
Schedule V  
thereto.

## C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD

(Amount in Rupees)

Sl. no.	Particulars of Remuneration				
	Krishna Ghag Company Secretary	Dilip Bhatia* CEO	Shaivali Parekh** CFO	Total	
		Gross salary			
		(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	53,27,124	11,19,707	10,11,613
					1,75,38,444
1.		(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	10,27,160	27,720	-
					10,54,880
		(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, (Contribution to Provident Fund, Superannuation Fund & Gratuity)	-	800,820	-
					800,820
5.		Others, (Performance Related Pay)	-	-	-
		Total	63,54,284	1,20,28,247	10,11,613
					1,93,94,144



\*Mr. Dilip Bhatia was Chief Financial Officer upto September 22, 2018 and was re-designated as CEO-Officiating effective

November 15, 2018.

\*\*Ms. Shaivali Parekh was appointed as Chief Financial Officer effective December 13, 2018.

#### VII. Penalties / Punishment/ Compounding of offences:

Type	Section of the companies Act	Brief description	Details of Penalty/ Punishment/ Compounding fees imposed	Authority[RD /NCLT/Court]	Appeal made. If any(give details)
<b>A. COMPANY</b>					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
<b>B. DIRECTORS</b>					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
<b>C. OTHER OFFICERS IN DEFAULT</b>					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

By the Order of the Board

Sd/-

Chandra Shekhar Rajan

Director

(DIN: 00126063)

(DIN: 00018243)

Sd/-

Vineet Nayyar

Director

Sd/-

Nand Kishore

Director

(DIN: 08267502)

Sd/-

Bijay Kumar

Director

(DIN: 07262627)

Mumbai, June 4, 2020

## Textual information (17)

**Details of shareholding pattern of directors and key managerial personnel [Text Block]**

i) Shareholding of Directors and Key Managerial Personnel:

Sl. No.	Name of Shareholders & type of Transaction	Shareholding	Increase / Date (Decrease) in Shareholding	Reason	Cumulative Shareholding during the year (01-04-18 to 31-03-19)
	No. of shares at the beginning the year / end of the year (31-03-18)	% of total shares of the company	No. of shares	% of total shares of the company	
1	Hari Sankaran Non-Executive Director (upto October 01, 2018)	6,37,916 0.19	- -	Nil movement during the year	6,37,916 0.19
	At The End Of The Year				6,37,916 0.19
2	K Ramchand Managing Director (upto October 29, 2018)	5,85,901 0.18	- -	Nil movement during the year	5,85,901 0.18
	At The End Of The Year				5,85,901 0.18
3	Ravi Parthasarathy Non-Executive Director (upto July 21, 2018)	5,33,061 0.16	- -	Nil movement during the year	5,33,061 0.16
	At The End Of The Year				5,33,061 0.16
4	Arun K Saha Non-Executive Director (upto October 01, 2018)	5,35,734 0.16	- -	Nil movement during the year	5,35,734 0.16

	At The End Of The Year						5,35,734	0.16
	Mukund Sapre							
5	Executive Director (upto November 02, 2018)	1,69,420	0.05	-	-	Nil movement during the year	1,69,420	0.05
	At The End Of The Year						1,69,420	0.05
6	Krishna Ghag Company Secretary	59,144	0.02	-	-	Nil movement during the year	59,144	0.02
	At The End Of The Year						59,144	0.02
7	Dilip Bhatia CEO (effective November 15, 2018)	666	Negligible	-	-	Nil movement during the year	666	Negligible
	At The End Of The Year						666	Negligible
8	Vineet Nayyar Nominee Director (effective October 25, 2018)	-	-	-	-	-	-	-
	At The End Of The Year						-	-
9	Chandra Shekhar Rajan Nominee Director (effective October 25, 2018)	-	-	-	-	-	-	-
	At The End Of The Year						-	-
10	Neeru Singh Independent Director (upto November 01, 2018)	1,000	Negligible	-	-	Nil movement during the year	1,000	Negligible
	At The End Of The Year						1,000	Negligible

	Nand Kishore							
11	Nominee Director (effective November 15, 2018)	-	-	-	-	-	-	-
	At The End Of The Year						-	-
	Shaivali Parekh							
12	CFO (effective December 13, 2018)	158	Negligible	-	-	Nil movement during the year	158	Negligible
	At The End Of The Year						158	Negligible
	Deepak Dasgupta							
13	Independent Director (upto March 31, 2019)	79	Negligible	-	-	Nil movement during the year	79	Negligible
	At The End Of The Year						79	Negligible
	R C Sinha							
14	Independent Director (upto March 31, 2019)	70	Negligible	-	-	Nil movement during the year	70	Negligible
	At The End Of The Year						70	Negligible
	H P Jamdar							
15	Independent Director (upto March 31, 2019)	-	-	-	-	-	-	-
	At The End Of The Year						-	-

## Textual information (18)

### **Disclosure of statement on declaration given by independent directors under section 149(6) [Text Block]**

#### DECLARATION BY INDEPENDENT DIRECTORS

All the erstwhile Independent Directors had provided the declarations that they met the criteria of independence as provided under section 149(6) of the Companies Act, 2013

## Textual information (19)

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

#### RISK MANAGEMENT

Your Company had a risk management framework and compliance systems including the risk management policy adopted by the erstwhile management. Given the circumstances in which the New Board was appointed on October 1, 2018, the New Board has reviewed and put in place a revised and updated risk management framework which takes into account the complexity of IL&FS Group structure and the situation with respect to operations/liquidity management. It has also implemented certain key initiatives to protect interests of the stakeholders in order to mitigate the risks being faced by the Company (and the IL&FS Group), which are as follows:

- Engagement of expert agencies to assist the New Board in the ongoing resolution of the Company and of the IL&FS Group. External Resolution Consultant, Financial and Transaction Advisors, Claims Management Advisor and Legal Advisors have been appointed.
- Constitution of an 'Operating Committee' to work on a day to day basis to ensure co-ordination among group companies and maintain uniformity in the decisions taken across the IL&FS Group.
- Constitution of an 'Asset Sale Committee' to undertake all necessary actions and take decisions in relation to the asset monetization process (being undertaken in line with the Resolution Framework Report).
- Introduction of new position, Chief Operating Officer ("COO"). The COO is responsible for oversight of day to day operations of the IL&FS Group and providing hands-on leadership for and oversight of the asset monetization efforts. The COO is part of the Operating Committee and the Asset Sale Committee.
- Institution of a group-wide payment protocol. One of the most pressing challenges which the New Board faced immediately upon taking over was the significant liquidity constraints being faced by the IL&FS Group, including the fact that (as highlighted in the First Report) there was no suitably empowered central financial control function that maintained information and accuracy at the group level. With an aim to manage liquidity, ensuring statutory compliance, preserving value and maintaining 'going concern' status, the New Board, based on discussions with the External Resolution Consultant instituted a payment protocol for the entire IL&FS Group ("Payment Protocol"). The Payment Protocol ensures that no selective payment is made to creditors which could prejudice interests of other stakeholders (i.e. the risk of being classified as a 'preferential payment'). The External Resolution Consultant has been assisting the New Board in periodically monitoring and reviewing the liquidity position of key entities in the IL&FS Group, including conducting the following key oversight functions:
  - (i) Preparing monthly cash budget: Preparation of a budget by the respective entity's management based on forecast of collections from customers, prioritization of payments based on the Payment Protocol and cash available, actual cash flows in the previous period etc.;
  - (ii) Reviewing operational issues: Discussion and mitigation of key operational issues faced by the entities, such as delay in collections from customers, stoppage of supply by specific vendors / service providers, termination of projects, lenders not permitting 'going concern' payments etc.;
  - (iii) Tracking key liquidity parameters: Periodic collation and review of cash balances across entities, amount of cash deployed in interest bearing instruments, tracking overdue salaries / statutory liabilities etc.; and
  - (iv) Identifying avenues for cash generation/ preservation: Identification of entities with significant cash gap and determining focus areas for the respective managements such as following up on claims/ old receivables, releasing funds lien marked by lenders, cost reduction, sale of non-core assets etc.

The External Resolution Consultant also conducted a cash flow solvency test based on a '12 month look-forward' testing period ("Testing Period") based on which 150 entities (incorporated in India) of the IL&FS Group have been classified into one of the following categories:

- (a) "Green" entities i.e. those entities where there is no payment default/overdues subsisting currently and cash flows to be generated by that entity in the Testing Period from its operations and available cash balances are sufficient to meet all payment obligations of that entity (both operational and financial, secured as well as unsecured) as and when such payment obligations fall due in the Testing Period. These entities also do not rely upon other IL&FS Group entities for any financial support to service its debt obligations (financial and operational);

(b) “Amber” entities i.e. those entities which are not able to meet all their respective obligations (financial and operational) during the Testing Period but can only meet operational payment obligations and payment obligations to senior secured financial creditors (financial creditors whose financial debt is secured by a first charge over the assets of the relevant IL&FS Group entity) during the Testing Period [[1]]; and

(c) “Red” entities i.e. those entities which cannot meet their respective payment obligations towards even senior secured financial creditors as and when they fall due in the Testing Period[[2]].

You Company has been classified as Red Entity and is permitted to make only payments necessary to maintain and preserve the ‘going concern’ status.

[1] For the purposes of determining the categorization as “Amber”, in addition to ability of making payment to senior secured creditors of such companies as and when they fall due, the cash flow sufficiency to meet current operational payments (post September 30, 2018) has been considered

[2] Where the relevant “Red” IL&FS Group entity does not have senior secured financial debt, the unsecured (operational and financial) debt of that IL&FS Group Entity has been considered, which also cannot be fully paid as and when it falls due



## Textual information (20)

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

#### CORPORATE SOCIAL RESPONSIBILITY REPORT

Pursuant to clause (o) of sub-section (3) of Section 134 of the Companies Act, 2013 and Rule 9 of the Companies (Corporate Social Responsibility) Rules, 2014

Sr. No	Particulars	Details
1.	A brief outline of the Company's Corporate Social Responsibility (CSR) Policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs	The CSR Policy and Framework has been adopted by the Company and is available on the website of the Company. The same can be viewed through the link: <a href="http://www.itnlindia.com">http://www.itnlindia.com</a>
2.	Composition of the CSR Committee	1) Mr. C.S. Rajan 2) Mr. Vineet Nayyar 3) Mr. Nand Kishore
3.	Average net profit of the Company for last three financial years	? 155.66 Crores
4.	Prescribed CSR Expenditure (two per cent. of the amount as in item 3 above) + c/f of Rs. 1.03 Crores from previous year	? 4.14 Crores
	Details of CSR spent during the financial year:	
5.	a) Total amount to be spent for the financial year;	a) ? 0.02 Crores
	b) Amount unspent, if any;	b) ? 4.12 Crores
	c) Manner in which the amount spent during the financial year is detailed below	The details of amount spent on various activities are annexed as Annexure I
6.	Reason for not spending the amount	In view of the ongoing liquidity crises, the Company was unable to spend the entire amount on CSR activities.

## Annexure I

S. No.	CSR project or activity identified	Projects or programs		Amount outlay (budget) project or programs wise (Amount in Crores)	(1)	Amount spent on the projects or programmes Direct Expenditure on projects or programs (2) Overhead (Amount in Crores)	Cumulative Expenditure upto the reporting period (Amount in Crores)	Amount spent: Direct or through implementing agency
		(1) Local area or other	Sectors in which the project is covered					
		(2) Specify the state and district where projects or programs was undertaken		(? )		(?)	(?)	
			1. Highway Safety: Creating Emergency Response system through the First Responders amongst the local villagers and conducting awareness / training sessions on various aspects of highway safety to the residents around the project	0.58	-	-	-	-
1	Integrated Rural Development Projects in villages around ten infrastructure projects of the Company	Selected Infrastructure projects of the Company						
			2. Livelihood Development: marginalized women and small farmers supported to establish farm and off farm income generating initiatives	0.40	-	-	-	-
			3. Enhancing Education Outcomes: innovatively improving teaching learning				Directly by ITNL – Rs 0.02 Cr	

2	through Computer Buses, life skill education, trainings for teachers etc. in Govt. Schools, Promoting Education	1.81	0.02		Through Implementation Agency Think Foundation for promoting education.
4. Local Area Projects:					
	a) Supporting Community Healthcare through Medical Mobile Units and other innovative interventions				
3	b) Improving Sanitation Along the Highway and in Schools in support of Swacch Bharat Abhiyan	1.35	-	-	
	c) Preservation & promotion and propagate the rich intangible heritage of the Indian Classical Music				
	Total	4.14	0.02	0	0

The CSR Committee confirms that the implementation and monitoring of CSR Policy is in compliance with CSR objectives and Policy of the Company

## Textual information (21)

### **Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report [Text Block]**

#### PERFORMANCE OF THE SUBSIDIARIES, JOINT VENTURES & ASSOCIATE COMPANIES

The Company has been facing capacity issues due to loss of key employees while meeting the need for servicing information requirements and providing clarifications to multiple investigating agencies, providing information to enable the ongoing asset monetization and restructuring activities and meeting 'going concern' requirements. In view of the above, there was a considerable delay in preparation and presentation of Standalone Financial Statements of the Company as well as receipt of Financial Statements of the Subsidiaries and the Company is in the process of preparing its Consolidated Financial Statement and the same would be presented separately. Accordingly the Company is unable to provide its Consolidated Financial Statement and salient features of the Financial Statements of the Company's Subsidiaries and Joint Ventures in Form AOC-1 as required under Section 129(3) of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014. An application has been made to the competent authority seeking an exemption for the Company from presenting its consolidated financial statement.

## Textual information (22)

**Disclosure of financial summary or highlights [Text Block]**

Particulars	For the year ended 31.03.2019 (? in Crore)	For the year ended 31.03.2018 (? in Crore)
Standalone	Standalone	
Total Income	786.24	4,709.48
Earnings before Interest, Tax, Depreciation and Amortisation and Exceptional items (EBITDA)	(931.66)	1,996.22
Exceptional items	14,340.59	-
Profit / (Loss) Before Tax	(16,568.72)	331.79
Profit /(Loss) After Tax (Attributable to owners of the Company)	(17,000.32)	251.76
Balance Brought Forward	118.92	81.79
Profit available for appropriation	(16,881.40)	333.55
Appropriation:		
Dividend Proposed/Paid – Equity Shares	-	-
Tax on Dividend – Equity Shares	-	-
Defined benefit plan adjustment	2.13	(1.69)
Transition impact due to Ind AS 115	(4.75)	-
Debenture Redemption Reserve	-	(212.94)
Balance carried forward	(16,884.02)	118.92

## Textual information (23)

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

Name	Status
Directors as on September 30, 2018	
Mr. Hari Sankaran	Resigned effective October 1, 2018
Mr. Arun Saha	Resigned effective October 1, 2018
Mr. K Ramchand	Resigned effective October 29, 2018
Mr. Mukund Sapre	Resigned effective November 2, 2018
Ms. Neeru Singh	Resigned effective November 1, 2018
Ms. Deepak Dasgupta	Ceased to be director on March 31, 2019 upon expiry of their term
Mr. R C Sinha	Ceased to be director on March 31, 2019 upon expiry of their term
Mr. H P Jamdar	Ceased to be director on March 31, 2019 upon expiry of their term
Appointment of New Directors post October 1, 2018	
Mr. Vineet Nayyar	Appointed as director effective October 25, 2018
Mr. C. S. Rajan	Appointed as director effective October 25, 2018
Mr. Nand Kishore	Appointed as director effective November 15, 2018
Mr. Bijay Kumar	Appointed as director effective May 21, 2019

## Textual information (24)

### **Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [Text Block]**

#### PERFORMANCE OF THE SUBSIDIARIES, JOINT VENTURES & ASSOCIATE COMPANIES

The Company has been facing capacity issues due to loss of key employees while meeting the need for servicing information requirements and providing clarifications to multiple investigating agencies, providing information to enable the ongoing asset monetization and restructuring activities and meeting 'going concern' requirements. In view of the above, there was a considerable delay in preparation and presentation of Standalone Financial Statements of the Company as well as receipt of Financial Statements of the Subsidiaries and the Company is in the process of preparing its Consolidated Financial Statement and the same would be presented separately. Accordingly the Company is unable to provide its Consolidated Financial Statement and salient features of the Financial Statements of the Company's Subsidiaries and Joint Ventures in Form AOC-1 as required under Section 129(3) of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014. An application has been made to the competent authority seeking an exemption for the Company from presenting its consolidated financial statement.

## Textual information (25)

### **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]**

#### SIGNIFICANT AND MATERIAL ORDERS

The summary of significant and material orders passed by the Regulators or courts or tribunals impacting the going concern status and the Company's operations in future is enclosed as to this report.

## Textual information (26)

### **Disclosure of contents of corporate social responsibility policy [Text Block]**

#### CORPORATE SOCIAL RESPONSIBILITY

The CSR Policy of the Company was approved by the erstwhile Board at its meeting held on May 13, 2014. The CSR Policy was effective from April 1, 2014.

Details of the CSR expenditure during the first six months of the year under review are given in Annexure V enclosed to the report.



## Textual information (27)

**Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year**  
**[Text Block]**

## Remuneration of Directors and Key Managerial Personnel

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

Rupees)		(Amount in		
Sl. no.	Particulars of Remuneration	Name of MD/WTD/ Manager	Total amount	
K Ramchand Managing Director (upto October 29,2018)	Mukund Sapre Executive Director (upto November 02,2018)			
1.	Gross salary			
(a) Salary as per provisions contained in the section 17(1) of the Income-tax Act, 1961	79,77,988	89,49,541	1,69,27,529	
(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	15,06,750	14,75,768	29,82,518	
(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.	Retirement Benefits	20,46,663	25,83,091	46,29,754
	Performance Linked Incentive			
	Total (A)	1,15,31,401	1,30,08,400	2,45,39,801
	Ceiling as per Schedule V of the Companies Act, 2013#	87,92,685	1,02,58,133	1,90,50,818

Excess Remuneration paid*	27,38,716	27,50,267	54,88,983
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\*The Company has initiated the actions to recover the excess remuneration paid to Directors.

## B. Remuneration to other directors:

(Amount in Rupees)

Sl no.	Particulars of Remuneration	Name of Directors									Total
		Mr. Deepak Dasgupta	Mr. R. C. Sinha	Mr. H P Jamdar	Ms. Neeru Singh	Mr. Ravi Parthasarathy	Mr. Hari Sankaran	Mr. Arun K Saha	Mr. C.S Rajan *	Mr. Nand Kishore **	Amount
1	Independent Directors										
-	Fee for attending board/ committee meetings	6,35,000	7,05,000	4,85,000	4,15,000	-	-	-	-	-	22,40,000
-	Commission	-	-	-	-	-	-	-	-	-	-
-	Others, please specify	-	-	-	-	-	-	-	-	-	-
	Total (1)	6,35,000	7,05,000	4,85,000	4,15,000	-	-	-	-	-	22,40,000
2	Other Non-Executive Directors										
									65,000		
-	Fee for attending board/ committee meetings	-	-	-	-	1,00,000	3,00,000	5,50,000		80,000	10,95,000
-	Commission	-	-	-	-	-	-	-	-	-	-
-	Others, please specify	-	-	-	-	-	-	-	-	-	-
	Total (2)										10,95,000

Total (B)=(1+2) 33,35,000

Total  
Remuneration(A+B)\*\*\* 2,78,74,801

### [700500] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table]

..(1)

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

Directors signing financial statements [Axis]	1	2	3	4
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	VINEET	CHANDRA	NAND	BIJAY
Middle name of director		SHEKHAR		
Last name of director	NAYYAR	RAJAN	KISHORE	KUMAR
Designation of director	Nominee Director	Nominee Director	Nominee Director	Nominee Director
Director identification number of director	00018243	00126063	08267502	07262627
Date of signing of financial statements by director	04/06/2020	04/06/2020	04/06/2020	04/06/2020

**[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 Crores of INR

<b>Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]</b>	<b>Auditor's favourable remark [Member]</b>
	<b>01/04/2018 to 31/03/2019</b>
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	Textual information (28) [See below]
Disclosure in auditors report relating to inventories	The management has not conducted physical verification of its inventories during the year. Hence, we are unable to comment on discrepancies between physical and book records.
Disclosure in auditors report relating to loans	Textual information (29) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (30) [See below]
Disclosure in auditors report relating to deposits accepted	Textual information (31) [See below]
Disclosure in auditors report relating to maintenance of cost records	Textual information (32) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (33) [See below]
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (34) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (35) [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 (36) [See below]
Disclosure in auditors report relating to managerial remuneration	Textual information (37) [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 3 (xii) of the order are not applicable to the Company and hence not commented upon.
Disclosure in auditors report relating to transactions with related parties	Textual information (38) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (39) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (40) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	Textual information (41) [See below]

**Details regarding auditors [Table]**

..(1)

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

Auditors [Axis]	1
	<b>01/04/2018 to 31/03/2019</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	S R B C & CO LLP
Name of auditor signing report	Y A D A V SURESHKUMAR RAMASHANKAR
Firms registration number of audit firm	324982E/ E300003
Membership number of auditor	119878
Address of auditors	14th Floor, The Ruby, 29 Senapati Bapat Marg, Dadar (West), Mumbai 400028
Permanent account number of auditor or auditor's firm	ABCPY2622D
SRN of form ADT-1	G36459451
Date of signing audit report by auditors	04/06/2020
Date of signing of balance sheet by auditors	04/06/2020

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

	<b>01/04/2018 to 31/03/2019</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (42) [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 (28)****Disclosure in auditors report relating to fixed assets**

(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of the fixed assets. (b) All the fixed assets have not been physically verified by the management during the year but there is a regular programme of verification which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. As mentioned in Note 2 to the accompanying standalone Ind AS financial statements, material discrepancies noted on such physical verification has been dealt appropriately in the books of account to the extent reconciled with books of account, however management is in the process of reconciling the balance items. Accordingly, we are unable to comment whether all discrepancies have been properly dealt with in the books of account. (c) According to the information and explanations given by the management the title deeds of immovable properties included in property, plant and equipment are held in the name of the Company except one immovable property having carrying amount of Rs. 7.83 Crores as at March 31, 2019 for which title deed were not available with the Company and hence, we are unable to comment on the same. Nature of Immovable Property As at March 31, 2019 (Rs. In Crores) Gross Block Net Block Building Located at Ahmedabad, Gujarat 8.08 7.83

**Textual information (29)****Disclosure in auditors report relating to loans**

According to the information and explanations given to us, the Company has granted loans, secured or unsecured to companies covered in the register maintained under section 189 of the Companies Act, 2013. Pending the outcome of the investigations stated in paragraphs 1(b) and 1(c) of the Basis of Disclaimer of Opinion section of our auditor's report on the financial statements and having regard to the matters mentioned in Note 1.6 and Note 1.7 to the accompanying standalone Ind AS financial statements, we are unable to comment whether the terms and conditions of the loans are not prejudicial to the interest of the Company as required by clause 3 (iii) (a) of the Order. Further we are unable to comment on payment of principal and payment of interest and overdue balance as required by the provisions of clause 3 (iii) (b) and (c) of the Order.

**Textual information (30)****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 by the management the Company has not granted any loans covered under section 185 of the Companies Act, 2013. Further based on the information and explanation given to us, the Company is in the business of providing infrastructural facilities and hence provisions of section 186 of the Companies Act, 2013 do not apply to the Company, however, the Company is in compliance of section 186(1) of Companies Act, 2013.

## Textual information (31)

### Disclosure in auditors report relating to deposits accepted

The Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable to the Company.

## Textual information (32)

### Disclosure in auditors report relating to maintenance of cost records

We have broadly reviewed the books of account maintained by the Company pursuant to the rules made by the Central Government for the maintenance of cost records under section 148(1) of the Companies Act, 2013, and are of the opinion that prima facie, the specified accounts and records have been made and maintained. We have not, however, made a detailed examination of the same.

## Textual information (33)

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

(a) Undisputed statutory dues including provident fund, employees' state insurance, Goods and Service tax, cess, tax deducted at source, service tax, value added tax, duty of customs and other statutory dues applicable to the Company have not been deposited regularly with the appropriate authorities, there have been serious delays in large number of cases. The provisions relating to sales tax and duty of excise are not applicable to the Company. (b) According to the information and explanations given to us, and except for the possible effects of the matter stated in paragraph 13 of the Basis for Disclaimer of Opinion section of our auditor's report on the financial statements, undisputed dues in respect of provident fund, employees' state insurance, income-tax, service tax, sales-tax, duty of custom, duty of excise, value added tax, goods and service tax, cess and other statutory dues which were outstanding as per the Company's books of account, at the year end, for a period of more than six months from the date they became payable, are as follows: Name of the Statute Nature of the Dues Amount (Rs. In Crores) Period to which the amount relates Due Date Goods and service tax Goods and service tax liability 98.91 April 2018 to Sep 2018 Various dates Income Tax (TDS) Tax Deducted at Source 18.42 Aug 2018 to Sep 2018 Various dates Labour Welfare Fund Act LWF payment 11.16 Sep 2017 to Sep 2018 Various dates \* excluding interest liability on non-payment of dues. Note: With respect to Goods and Service tax, in the absence of sufficient information made available to us, we are unable to determine the amount outstanding for a period of more than 6 months. (c) According to the records of the Company, and except for the possible effects of the matter stated in paragraph 13 of the Basis for Disclaimer of Opinion section of our auditor's report on the financial statements, the dues of income-tax, sales-tax, service tax, duty of custom, duty of excise, value added tax and cess on account of any dispute as per the Company's books of account, are as follows: Name of the statute Nature of the dues Unpaid Amount (Rs.in Crore) Period to which the amount relates Forum where the dispute is pending Income Tax Act, 1961 Income Tax 6.65 2013-14 Commissioner of Income Tax (Appeals)- Mumbai Finance Act, 1994 Service Tax 0.60 2012-13 CESTAT Madhya Pradesh VAT Act, 2002 Value Added Tax 0.09 2012-13 MP Commercial Tax Appellate Board Madhya Pradesh VAT Act, 2002 Value Added Tax and Entry Tax 0.08 2013-14 MP Commercial Tax Appellate Board / 1st Appellate authority Madhya Pradesh VAT Act, 2002 Value Added Tax, Entry tax and CST 0.07 2014-15 Additional Commissioner Madhya Pradesh VAT Act, 2002 Value Added Tax and Entry tax 0.03 2015-16 Deputy Commissioner of commercial Tax Punjab VAT Act, 2005 Value Added Tax 0.20 2013-14 Deputy Excise and Taxation Commissioner(A) Maharashtra VAT Act, 2002 Value Added Tax 10.36 2010-11 Deputy Commissioner

## Textual information (34)

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

According to the information and explanations given by the management, the Company has delayed in repayment of loans or borrowings to the financial institutions, banks or government and dues to the debenture holders during the year. Further, pending the outcome of the investigations and other matters stated in paragraphs 1 (b), 1 (c) and 1 (d) of the Basis of Disclaimer of Opinion section of our auditor's report on the financial statements, we are unable to comment on the amount and period of default.

## Textual information (35)

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

In our opinion and according to the information and explanations given by the management, the Company has utilized the monies raised by way of debt instruments in the nature of Debentures and term loans for the purposes for which they were raised.

## Textual information (36)

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

As a consequence of the various matters resulting in the change in operational status of the Company, as more fully described in Note 1.2 and Note 1.3 to the accompanying standalone Ind-AS financial statements, and having regard to and pending final outcome of the various matters described in the Basis for Disclaimer of Opinion section above, based upon the audit procedures performed by us and according to the information and explanations given by the management, we are unable to report on fraud by the Company or on the Company by the officers and employees of the Company during the year.

## Textual information (37)

### **Disclosure in auditors report relating to managerial remuneration**

Due to the possible effects of the matters described in the Basis for Disclaimer of Opinion section of our auditor's report on the financial statements, we are unable to comment on whether the managerial remuneration paid to its erstwhile managerial personnel has been paid / provided in accordance with the provisions of section 197 of the Act, read with Schedule V thereto.

## Textual information (38)

### **Disclosure in auditors report relating to transactions with related parties**

As discussed in paragraph 14 of the Basis for Disclaimer of Opinion section of our auditor's report on the accompanying standalone Ind-AS financial statements, pending completion of audit of financial statements of various subsidiaries, associates and joint ventures as at and for the year ended March 31, 2019, and/or the related completion of the inter-company balances reconciliation processes, the Company has not recorded any adjustments that may be required in this regard. Accordingly, (a) we are unable to comment if the transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 in respect of the period from April 1, 2018 to September 30, 2018; and (b) with respect of the period from October 1, 2018 to March 31, 2019, except for the possible effects of the matter stated in paragraph 15 of the Basis for Disclaimer of Opinion section of our auditors' report on the financial statements, we report that the transactions with the related parties are in compliance with Section 177 and Section 188 of the Companies Act 2013; (c) we are unable to comment as to whether details disclosed in the notes to the accompanying standalone Ind-AS financial statements, as required by the applicable accounting standards are adequate in respect of the transactions from April 1, 2018 to September 30, 2018 and as a consequence on the balance as of March 31, 2019.

## Textual information (39)

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

According to the information and explanations given to us and on an overall examination of the balance sheet, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review and hence not commented upon.

## Textual information (40)

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

Due to the possible effects of the matters described in the Basis for Disclaimer of Opinion section of our auditor's report on the accompanying standalone Ind-AS financial statements, we are unable to comment on whether the Company has not entered into any non-cash transactions with directors or persons connected with him as referred to in section 192 of Companies Act, 2013.

## Textual information (41)

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

According to the information and explanations given to us, the provisions of section 45-IA of the Reserve Bank of India Act, 1934 became applicable to the Company as the Company satisfies the 'principal business test' as at March 31, 2019. The Company is in the process of taking necessary action as required under section 45-IA of the Reserve Bank of India Act, 1934.

## Textual information (42)

### Disclosure in auditor's report explanatory [Text Block]

#### INDEPENDENT AUDITOR'S REPORT

To the Members of IL&FS Transportation Networks Limited

Report on audit of standalone Ind AS financial statements

#### Disclaimer of Opinion

We were engaged to audit the accompanying standalone Ind AS financial statements of IL&FS Transportation Networks Limited (the "Company"), which comprise the standalone Balance Sheet as at March 31, 2019, the standalone Statement of Profit and Loss including the Other Comprehensive Income, the standalone Cash Flow Statement and the standalone Statement of Changes in Equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

We do not express an opinion on the accompanying standalone Ind AS financial statements of the Company. Because of the significance of the matters described in the Basis for Disclaimer of Opinion and Material Uncertainty Related to Going Concern sections of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the accompanying standalone Ind AS financial statements.

#### Basis for Disclaimer of Opinion

The matters in Paragraphs 1 to 15 below should be read with Note 1.2 to the accompanying standalone Ind AS financial statements which discusses certain key events of the year including reconstitution of the board of directors of the Company and Note 1.3 to the accompanying standalone Ind AS financial statements regarding the resolution process followed by the board of directors in relation to the Company's operations, as well as the relevant notes referred to hereinbelow.

1. (a) As mentioned in Note 1.5 to the accompanying standalone Ind AS financial statements, on January 1, 2019, the Company, its Holding Company (Infrastructure Leasing & Financial Services Limited) and its fellow subsidiary (IL&FS Financial Services Limited) received orders from the National Company Law Tribunal for the reopening and recasting of their accounts in respect of financial years 2013-14 to 2017-18, under Section 130 of the Companies Act 2013. Such process of reopening and recasting of prior years' accounts is currently in progress.



(b) As mentioned in Note 1.6 to the accompanying standalone Ind AS financial statements, the Board of Directors of the Holding Company have initiated a third-party forensic examination of various matters for the period April 2013 to September 2018, which is currently ongoing.

(c) As mentioned in Note 1.7 to the accompanying standalone Ind AS financial statements, there are ongoing investigations by various regulatory authorities on the Company including investigation in respect of borrowings obtained from the third parties having outstanding balance amounting to Rs. 1,181.33 Crores as at March 31, 2019 as fully described in Note 1.19 to the accompanying standalone Ind AS financial statements.

(d) As mentioned in Note 1.8 to the accompanying standalone Ind AS financial statements, management is in the process of reconciling claims received with its books of account.

Consequently, the accompanying standalone Ind AS financial statements do not include any possible adjustments arising from the aforesaid matters, including to the extent these may affect prior period comparatives presented therein.

2.

2. We draw attention to Note 1.12 and Note 1.13 to the accompanying standalone Ind AS financial statements which explains the uncertainties involved in determining the recoverable value considered for determining provision for impairment and expected credit loss on investments, loans, trade and other receivables respectively (collectively referred to as "Receivable Balances") during the current year:

a) The recoverable amount is subject to finalisation of the claim management process of subsidiaries and joint ventures and their audited financial statements. Further, the distribution mechanism applied for determining recoverable amount is not in accordance with distribution mechanism approved by National Company Law Appellate Tribunal ('NCLAT') vide its order dated March 12, 2020;

b) Recoverable amount considered in case of certain Receivable Balances is based on binding financial proposals approved by the Board of Directors and are subject to requisite approvals and acceptance of the Letter of Intent by the successful bidder;

c) Recoverable amount for certain Receivable Balances is based on Fair Valuation, which is subject to various internal and external factors including significant assumptions / estimates / judgments, as at September 30, 2018 and does not consider any adjustment to the present value of the cash flows / working capital upto March 31, 2019;

d) As further explained in Note 1.12 to the accompanying standalone Ind AS financial statements, the recoverable amount for certain Receivable Balances does not consider the requirement of the relevant Ind AS standards due to non-availability of the necessary and/or complete information in respect thereof. Further, recoverable amount in respect of under construction projects is subject to finalisation / acceptance / disbursement of settlement amount by the respective authorities.

e) As mentioned in the note 1.12 to the accompanying standalone Ind AS financial statements, during the previous year, the Company had not considered latest traffic study report for impairment assessment of a project and in the current year the impairment provision has

been recognised basis the said latest traffic study report. In the absence of the revised impairment assessment basis the latest traffic study report including its consequential impact on other significant assumptions, we are unable to comment on the impairment provision required in the previous year for the said project and its consequential impact accounted in the current year, if any.

In view of the above uncertainties involved and absence of sufficient appropriate audit evidence to support the assumptions / estimates / judgements used in determination of recoverable amount for computing the impairment / expected credit loss, we are unable to comment on the possible effects of changes, on account of aforesaid factors, on these standalone Ind AS financial statements.

3. As mentioned in Note 1.11 of the accompanying standalone Ind AS financial statements, the Company is in the process of reconciling the completeness and status of financial guarantees, performance guarantees, letter of awareness, letter of comfort, letter of assurance, sponsor guarantees, other arrangements and corporate guarantees extended by it to / on behalf of its group (including overseas subsidiaries) / third parties in the period prior to September 30, 2018, pending which, the Company has not recognised any resultant liabilities, if any, in the accompanying standalone Ind AS financial statements. Consequently, the accompanying standalone Ind AS financial statements do not include any possible adjustments in this regard.

4. With respect to following transactions, we are unable to obtain sufficient and appropriate evidence about the underlying commercial substance and rationale of such transactions and consequential impact on the accompanying standalone Ind AS financial statements:

a) Amounts paid during the year to certain related parties which are classified as loans amounting to Rs. 7.50 Crores have been fully impaired during the year as fully described in Note 5 (c) to the accompanying standalone Ind AS financial statements.

b) Construction cost and other direct expenses incurred/debited to statements of profit and loss during the year, verified by us on a test check basis, amounting to Rs. 52.26 Crores as fully described in Note 24.1

to the accompanying standalone Ind AS financial statements and in respect Miscellaneous expenses amounting to Rs. 3.50 Crores as fully described in Note 29 (c).

5. As fully described in the Note 4 (i) to the accompanying standalone Ind AS financial statements, the Company has invested Rs. 172.60 Crores in the units of Real Estate Assets Performance Fund – I, a SEBI registered Fund, measured at fair value amounting to Rs. 63.73 Crores as at March 31, 2019. We have not been provided with the commercial substance and rationale of the said investment including related expenses and the audited financial statements of the said Fund as at March 31, 2019. Hence, we are unable to comment on the fair value of the said investment and other impact on the standalone Ind AS financial statements, if any.

6. As fully described in the note 1.5 to the accompanying standalone Ind AS financial statements and further noted in paragraph 1 of our report stated above, the following transactions/matters will be considered by management along with the process of reopening / recasting of accounts in respect of financial years 2013-14 to 2017-18 pending which the comparative information has not been restated:

a) Sale of equity shares of Moradabad Bareilly Expressway Limited (MBEL) and Gujarat Road Infrastructure Company Limited (GRICL) which had resulted in gain amounting to Rs. 126 Crores in the previous year and subsequently during the current year these investments were acquired by Real Estate Assets Performance Fund and the investment was made by the Company in units of the said Fund, as fully described in Note 4(i) to the accompanying standalone Ind AS financial statements.

b) Transfer of equity shares of wholly owned subsidiary Rajasthan Land Holdings Limited (RLHL) to Pario Developers Private Limited ('Pario') (which was treated as an associate) in exchange for preference shares issued by Pario which had resulted in gain amounting to Rs. 147.50 Crores in the previous year as fully described in Note 4(j) to the accompanying standalone Ind AS financial statements.

Consequently, during the year ended March 31, 2019, the Company has recorded charge on account of impairment/fair valuation of aforementioned investment in units and preference shares amounting to Rs. 223.54 Crores.

7. As mentioned in Note 5 (d) to the accompanying standalone Ind AS financial statements, the Company had assigned Loans given to its subsidiaries and joint venture to a Bank on a Recourse basis and derecognized the said financial asset from the balance sheet amounting to Rs. 1,000 Crores which is not in accordance with Ind AS 109. Accordingly, financial assets and financial liabilities included in these financial statements for the current year and previous year are understated by the said amount.

8. We have not received audit evidence as follows:

a) Reconciliation of differences with banks mentioned in Note 1.17 to the accompanying standalone Ind AS financial statements aggregating Rs 426.34 Crores, which management believes represents unauthorised adjustments made by the bank in the Company's bank account and unreconciled differences in bank reconciliation statements including direct debits by banks aggregating Rs 420.13 Crores, for which the management is not aware of its nature and the same are in the process of being reconciled by the Company (included in Note 13 to the accompanying standalone Ind AS financial statements).

b) Reconciliation with vendors/ sub-contractors as mentioned in Note 24.3 to the accompanying standalone Ind AS financial statements.

Accordingly, we are unable to comment on the consequential effects of the above, on the accompanying standalone Ind AS financial statements.

9. As mentioned in Note 24.1 of the accompanying standalone Ind AS financial statements, a third-party forensic audit, in respect of construction cost and other operating expenses incurred in respect of various projects is currently ongoing. Hence, we are unable to comment on any possible impact on the construction cost and other operating expenses and other consequential impact on the accompanying standalone Ind AS financial statements if any.

10. As mentioned in Note 1.18 of the accompanying standalone Ind AS financial statements as at March 31, 2019, the Company has not carried out analysis for determination of recoverable value as per Ind AS 36 'Impairment of assets' and net realisable value as per Ind AS 2 'Inventories' of its Property, plant and equipment and Inventories respectively. Further, no physical verification for inventories has been carried out. Consequently, the accompanying standalone Ind AS financial statements do not include any possible adjustments in this regard.

11. As mentioned in Note 3 (c) of the accompanying standalone Ind AS financial statements as at March 31, 2019, the Company has valued its investment property as per Ready Reckoner rate as notified by the Maharashtra State Government and which is not in accordance with relevant Ind AS.

12. As mentioned in Note 1.10 to the accompanying standalone Ind AS financial statements, pending management's determination of the financial and other consequences of the litigations stated in the said note, no adjustments have been made to the accompanying standalone Ind AS financial statements in this regard.

13. As mentioned in Note 1.9 to the accompanying standalone Ind AS financial statements, the Company is not in compliance with certain requirements / provisions of applicable laws and regulations as more fully stated in that note. Pending final determination by management of the financial and other consequences arising from such non-compliances, no adjustments have been made to the accompanying standalone Ind AS financial statements.

14. As mentioned in Note 1.14 to the accompanying standalone Ind AS financial statements, pending completion of audit of financial statements of various subsidiaries, associates and joint ventures as at and for the year ended March 31, 2019 / December 31, 2018, and/or the related completion of the inter-company balances reconciliation process, we are unable to comment on the adjustments that may be required and the consequential effects on the standalone Ind AS financial statements and disclosures of related party transactions and balances in Note 41, to the accompanying standalone Ind AS financial statements.

15. We have not received responses to our request for direct balance confirmations towards borrowings of Rs.4,489 Crores, Bank balances of Rs. 62 Crores, certain Trade receivable balances aggregating to Rs. 180 Crores, certain loans and advances aggregating to Rs. 306 Crores and certain trade payables of Rs. 980 Crores and confirmation from banks / financial institutions in respect of details of securities, lien, collaterals, guarantees etc.

#### Material Uncertainty Related to Going Concern

We refer to Note 1.15 to the accompanying standalone Ind AS financial statements. The Company has incurred a loss (including other comprehensive income) of Rs 16,956.12 Crores for the year ended March 31, 2019 and has net liabilities of Rs 13,884.41 Crores as at March 31, 2019. The Company has also suffered consistent downgrades in its credit ratings since September 2018, as a result of which the Company's ability to raise funds has been substantially impaired, with normal business operations being substantially curtailed. These conditions, along with other matters, set forth in that note, indicate the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern.

## Emphasis of matter

As stated in Note 1.16 to the accompanying Ind AS financial statements, the Company has not accounted for contractual interest income from its subsidiaries, associates, joint ventures and third parties of Rs. 322 Crores on a gross basis and contractually payable finance costs on borrowings of Rs.745 Crores, (excluding penal / other interest and charges), for the period from October 16, 2018 to March 31, 2019 pursuant to an order passed by NCLAT specifying October 15, 2018 as cut-off date for initiation of resolution process. This treatment is different from the applicable accounting standards specified under section 133 of the Act.

Our opinion is not modified in respect of this matter.

## Responsibilities of Management and Those Charged with Governance for the Standalone Ind AS Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of the accompanying standalone Ind AS financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the 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 of 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 accompanying standalone Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the accompanying standalone Ind AS financial statements, the Board of Directors 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 the Board of Directors 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.

## Auditor's Responsibilities for the Audit of the Standalone Ind AS Financial Statements

Our responsibility is to conduct an audit of the Company's standalone Ind AS financial statements in accordance with Standards on Auditing and to issue an auditor's report. However, because of the matters described in the Basis for Disclaimer of Opinion and Material Uncertainty Related to Going Concern sections of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the accompanying standalone Ind AS financial statements.

We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements.

## Report on Other Legal and Regulatory Requirements

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

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

(a) We have sought all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit, but to the extent described in the Basis of Disclaimer of Opinion section above, were unable to obtain such information;

(b) Proper books of accounts as required by law have been kept by the Company so far as it appears from our examination of those books, except to the extent stated in the Basis of Disclaimer of Opinion section above;

(c) Read with the matters stated in the Basis for Disclaimer of Opinion section of our report, the standalone Balance Sheet, the standalone Statement of Profit and Loss (including the Other Comprehensive Income), the standalone Cash Flow Statement and standalone Statement of Changes in Equity dealt with by this report are in agreement with the books of account;

(d) Due to the possible effects of the matters described in the Basis for Disclaimer of Opinion section above, we are unable to state whether the aforesaid standalone Ind AS financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended;

(e) The matters described in the Basis for Disclaimer of Opinion and Material Uncertainty Related to Going Concern sections above, in our opinion, may have an adverse effect on the functioning of the Company;

(f) In pursuance of the National Company Law Appellate Tribunal (NCLT) order dated October 5, 2018 read with Note 1.3 to the accompanying standalone Ind AS financial statements, directors proposed by the Union of India and appointed by NCLT shall not attract disqualification under section 164 of the Act. Accordingly, reporting requirement as per section 143 (3) (g) of the Act is not applicable to the Company.

(g) The reservations relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Disclaimer of Opinion section above;

(h) With respect to the adequacy of the internal financial controls over financial reporting of the Company with reference to the accompanying standalone Ind AS financial statements and the operating effectiveness of such controls, refer to our separate report in "Annexure 2" to this report. That report expresses a disclaimer of opinion on the Company's internal controls over financial reporting for the reasons stated therein;

(i) Due to the possible effects of the matters described in the Basis for Disclaimer of Opinion section of our auditor's report on the standalone Ind AS financial statements, we are unable to comment on whether the managerial remuneration paid to its erstwhile managerial personnel for the year ended March 31, 2019 has been paid / provided in accordance with the provisions of section 197 of the Act, read with Schedule V thereto.

(j) Except for the possible effects of the matters described in the Basis for Disclaimer of Opinion section above, 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, as amended, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company has disclosed the impact of pending litigations on its financial position in its standalone Ind AS financial statements – Refer Note 37 and Note 1.10 to the accompanying standalone Ind AS financial statements;

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

iii. There are no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For S R B C & CO LLP

Chartered Accountants

ICAI Firm Registration Number: 324982E/E300003

per Suresh Yadav

Partner

Membership No.: 119878

UDIN: 20119878AAAACI5955

Place of Signature: Mumbai

Date: June 4, 2020

Annexure 1 referred to in paragraph 1 under the heading "Report on other legal and regulatory requirements" of our report of even date

Re: IL&FS Transportation Networks Limited (the "Company")

(i)

(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of the fixed assets.

(b) All the fixed assets have not been physically verified by the management during the year but there is a regular programme of verification which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. As mentioned in Note 2 to the accompanying standalone Ind AS financial statements, material discrepancies noted on such physical verification has been dealt appropriately in the books of account to the extent reconciled with books of account, however management is in the process of reconciling the balance items. Accordingly, we are unable to comment whether all discrepancies have been properly dealt with in the books of account.

(c) According to the information and explanations given by the management the title deeds of immovable properties included in property, plant and equipment are held in the name of the Company except one immovable property having carrying amount of Rs. 7.83 Crores as at March 31, 2019 for which title deed were not available with the Company and hence, we are unable to comment on the same.

Nature of Immovable Property

As at March 31, 2019 (Rs. In Crores)



Gross Block	Net Block	
Building Located at Ahmedabad, Gujarat	8.08	7.83

(ii) The management has not conducted physical verification of its inventories during the year. Hence, we are unable to comment on discrepancies between physical and book records.

(iii) According to the information and explanations given to us, the Company has granted loans, secured or unsecured to companies covered in the register maintained under section 189 of the Companies Act, 2013. Pending the outcome of the investigations stated in paragraphs 1(b) and 1(c) of the Basis of Disclaimer of Opinion section of our auditor's report on the financial statements and having regard to the matters mentioned in Note 1.6 and Note 1.7 to the accompanying standalone Ind AS financial statements, we are unable to comment whether the terms and conditions of the loans are not prejudicial to the interest of the Company as required by clause 3 (iii) (a) of the Order. Further we are unable to comment on payment of principal and payment of interest and overdue balance as required by the provisions of clause 3 (iii) (b) and (c) of the Order.

(iv) In our opinion and according to the information and explanations given by the management the Company has not granted any loans covered under section 185 of the Companies Act, 2013. Further based on the information and explanation given to us, the Company is in the business of providing infrastructural facilities and hence provisions of section 186 of the Companies Act, 2013 do not apply to the Company, however, the Company is in compliance of section 186(1) of Companies Act, 2013.

(v) The Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable to the Company.

(vi) We have broadly reviewed the books of account maintained by the Company pursuant to the rules made by the Central Government for the maintenance of cost records under section 148(1) of the Companies Act, 2013, and are of the opinion that prima facie, the specified accounts and records have been made and maintained. We have not, however, made a detailed examination of the same.

(vii)(a) Undisputed statutory dues including provident fund, employees' state insurance, Goods and Service tax, cess, tax deducted at source, service tax, value added tax, duty of customs and other statutory dues applicable to the Company have not been deposited regularly with the appropriate authorities, there have been serious delays in large number of cases. The provisions relating to sales tax and duty of excise are not applicable to the Company.

(b) According to the information and explanations given to us, and except for the possible effects of the matter stated in paragraph 13 of the Basis for Disclaimer of Opinion section of our auditor's report on the financial statements, undisputed dues in respect of provident fund,

employees' state insurance, income-tax, service tax, sales-tax, duty of custom, duty of excise, value added tax, goods and service tax, cess and other statutory dues which were outstanding as per the Company's books of account, at the year end, for a period of more than six months from the date they became payable, are as follows:

Name of the Statute	Nature of the Dues	Amount (Rs. In Crores)	Period to which the amount relates	Due Date
Goods and service tax	Goods and service tax liability	98.91	April 2018 to Sep 2018	Various dates
Income Tax (TDS)	Tax Deducted at Source	18.42	Aug 2018 to Sep 2018	Various dates
Labour Welfare Fund Act	LWF payment	11.16	Sep 2017 to Sep 2018	Various dates

\* excluding interest liability on non-payment of dues.

Note: With respect to Goods and Service tax, in the absence of sufficient information made available to us, we are unable to determine the amount outstanding for a period of more than 6 months.

(c) According to the records of the Company, and except for the possible effects of the matter stated in paragraph 13 of the Basis for Disclaimer of Opinion section of our auditor's report on the financial statements, the dues of income-tax, sales-tax, service tax, duty of custom, duty of excise, value added tax and cess on account of any dispute as per the Company's books of account, are as follows:

Name of the statute	Nature of the dues	Unpaid Amount (Rs.in Crore)	Period to which the amount relates	Forum where the dispute is pending
Income Tax Act, 1961	Income Tax	6.65	2013-14	Commissioner of Income Tax (Appeals)-Mumbai
Finance Act, 1994	Service Tax	0.60	2012-13	CESTAT
Madhya Pradesh VAT Act, 2002	Value Added Tax	0.09	2012-13	MP Commercial Tax Appellate Board
Madhya Pradesh VAT Act, 2002	Value Added Tax and Entry Tax	0.08	2013-14	MP Commercial Tax Appellate Board / 1st Appellate authority
Madhya Pradesh VAT Act, 2002	Value Added Tax, Entry tax and CST	0.07	2014-15	Additional Commissioner
Madhya Pradesh VAT Act, 2002	Value Added Tax and Entry tax	0.03	2015-16	Deputy Commissioner of commercial Tax
Punjab VAT Act, 2005	Value Added Tax	0.20	2013-14	Deputy Excise and Taxation Commissioner(A)

Maharashtra VAT Act, 2002	Value Added Tax	10.36	2010-11	Deputy Commissioner
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(viii) According to the information and explanations given by the management, the Company has delayed in repayment of loans or borrowings to the financial institutions, banks or government and dues to the debenture holders during the year. Further, pending the outcome of the investigations and other matters stated in paragraphs 1 (b), 1 (c) and 1 (d) of the Basis of Disclaimer of Opinion section of our auditor's report on the financial statements, we are unable to comment on the amount and period of default.

(ix) In our opinion and according to the information and explanations given by the management, the Company has utilized the monies raised by way of debt instruments in the nature of Debentures and term loans for the purposes for which they were raised.

(x) As a consequence of the various matters resulting in the change in operational status of the Company, as more fully described in Note 1.2 and Note 1.3 to the accompanying standalone Ind-AS financial statements, and having regard to and pending final outcome of the various matters described in the Basis for Disclaimer of Opinion section above, based upon the audit procedures performed by us and according to the information and explanations given by the management, we are unable to report on fraud by the Company or on the Company by the officers and employees of the Company during the year.

(xi) Due to the possible effects of the matters described in the Basis for Disclaimer of Opinion section of our auditor's report on the financial statements, we are unable to comment on whether the managerial remuneration paid to its erstwhile managerial personnel has been paid / provided in accordance with the provisions of section 197 of the Act, read with Schedule V thereto.

(xii) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the order are not applicable to the Company and hence not commented upon.

(xiii) As discussed in paragraph 14 of the Basis for Disclaimer of Opinion section of our auditor's report on the accompanying standalone Ind-AS financial statements, pending completion of audit of financial statements of various subsidiaries, associates and joint ventures as at and for the year ended March 31, 2019, and/or the related completion of the inter-company balances reconciliation processes, the Company has not recorded any adjustments that may be required in this regard. Accordingly, (a) we are unable to comment if the transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 in respect of the period from April 1, 2018 to September 30, 2018; and (b) with respect of the period from October 1, 2018 to March 31, 2019, except for the possible effects of the matter stated in paragraph 15 of the Basis for Disclaimer of Opinion section of our auditors' report on the financial statements, we report that the transactions with the related parties are in compliance with Section 177 and Section 188 of the Companies Act 2013; (c) we are unable to comment as to whether details disclosed in the notes to the accompanying standalone Ind-AS financial statements, as required by the applicable accounting standards are adequate in respect of the transactions from April 1, 2018 to September 30, 2018 and as a consequence on the balance as of March 31, 2019.

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

(xv) Due to the possible effects of the matters described in the Basis for Disclaimer of Opinion section of our auditor's report on the accompanying standalone Ind-AS financial statements, we are unable to comment on whether the Company has not entered into any non-cash transactions with directors or persons connected with him as referred to in section 192 of Companies Act, 2013.

(xvi) According to the information and explanations given to us, the provisions of section 45-IA of the Reserve Bank of India Act, 1934 became applicable to the Company as the Company satisfies the 'principal business test' as at March 31, 2019. The Company is in the process of taking necessary action as required under section 45-IA of the Reserve Bank of India Act, 1934.

For S R B C & CO LLP

Chartered Accountants

ICAI Firm Registration Number: 324982E/E300003

per Suresh Yadav

**Partner**

**Membership No.: 119878**

**UDIN: 20119878AAAACI5955**

**Place of Signature: Mumbai**

**Date: June 4, 2020**

## ANNEXURE 2 TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF IL&FS TRANSPORTATION NETWORKS LIMITED

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

We were engaged to audit the internal financial controls over financial reporting of IL&FS Transportation Networks Limited (the "Company") as of March 31, 2019, in conjunction with our audit of the accompanying standalone Ind AS financial statements of the Company for the year ended on that date.

### Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for

ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

#### Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting with reference to the standalone Ind AS financial statements based on our audit. We were engaged to audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing as specified under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both issued by the ICAI.

Because of the matter described in Disclaimer of Opinion paragraph below, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on internal financial controls over financial reporting with reference to these standalone Ind AS financial statements of the Company.

#### Meaning of Internal Financial Controls Over Financial Reporting with Reference to these Standalone Ind AS Financial Statements

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.

#### Disclaimer of Opinion

Consequent to the various matters mentioned in Note 1.2 to the accompanying standalone Ind AS financial statements, which have inter alia, resulted in the matters stated in the Basis for Disclaimer of Opinion section of our auditor's report on the accompanying standalone Ind AS financial statements, the normal business operations of the Company as they existed until September 30, 2018 have ceased since, and the New Board has undertaken certain steps as mentioned in that note, to continue the current operations of the Company.

However, in view of the material and pervasive nature of the matters described in our Basis for Disclaimer of Opinion section of our auditor's report on the accompanying standalone Ind AS financial statements of the Company, we are unable to determine if the Company has established adequate internal financial control over financial reporting and whether such internal financial controls were operating effectively as at March 31, 2019. Accordingly, we do not express an opinion on Internal Financial Controls Over Financial Reporting with reference to the accompanying standalone Ind AS financial statements.

## Explanatory paragraph

We were engaged to audit, in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India, as specified under Section 143(10) of the Act, the accompanying standalone Ind AS financial statements of IL&FS Transportation Networks Limited, which comprise the standalone Balance Sheet as at March 31, 2019, the standalone Statement of Profit and Loss including the statement of Other Comprehensive Income, the standalone Cash Flow Statement and the standalone Statement of Changes in Equity for the year then ended, and a summary of significant accounting policies and other explanatory information. We have considered the disclaimer of opinion reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2019 standalone Ind AS financial statements of IL&FS Transportation Networks Limited and this report affects our report dated June 4, 2020 which expresses a disclaimer of opinion on those standalone Ind AS financial statements.

For S R B C & CO LLP

Chartered Accountants

ICAI Firm Registration Number: 324982E/E300003

per Suresh Yadav

Partner

Membership No.: 119878

UDIN: 20119878AAAACI5955

Place of Signature: Mumbai

Date: June 4, 2020





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

..(1)

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

<b>Signatories of secretarial audit report [Axis]</b>	<b>1</b>
	<b>01/04/2018 to 31/03/2019</b>
Details of signatories of secretarial audit report [Abstract]	
Details of signatories of secretarial audit report [LineItems]	
Category of secretarial auditor	Secretarial auditors firm
Name of secretarial audit firm	Mehta & Mehta
Name of secretarial auditor signing report	Atul Hasmukhrai Mehta
Firms registration number of secretarial audit firm	P1996MH007500
Membership number of secretarial auditor	5782
Certificate of practice number of secretarial auditor	2486
Address of secretarial auditors	201-206, Shiv Smriti Chamber, Dr Annie Basant Road, Worli
Permanent account number of secretarial auditor or secretarial auditors firm	AFPPM0421F
Date of signing secretarial audit report	04/06/2020

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

	<b>01/04/2018 to 31/03/2019</b>
Disclosure in secretarial audit report explanatory [TextBlock]	Textual information (43) [See below]
Whether secretarial audit report is applicable on company	Yes
Whether secretarial audit report has been qualified or has any observation or other remarks	No

## Textual information (43)

### Disclosure in secretarial audit report explanatory [Text Block]

ANNEXURE I

Form MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2019

[Pursuant to Section 204(1) of the Companies Act, 2013 and rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,

IL&FS Transportation Networks Limited

The IL&FS Financial Centre, Plot no. C-22,

G Block, Bandra Kurla Complex, Bandra (E)

Mumbai - 400051

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by IL&FS Transportation Networks Limited (hereinafter called “the Company”). Secretarial audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts / statutory compliance’ and expressing our opinion thereon.

Hon’ble National Company Law Tribunal (“NCLT”), Mumbai Bench, vide its order dated 01.10.2018 suspended the existing Board of Directors of Infrastructure Leasing and Financial Services Limited (“ILFS”), the holding company, with immediate effect on the grounds of mismanagement by the erstwhile Board of the Company and the affairs of Company being conducted in a manner prejudicial to the public interest and the new persons, Mr. Vineet Nayyar and Mr. C S Rajan were appointed as Directors in terms of Section 242(2)(k) of the Act, to manage the affairs of Infrastructure Leasing and Financial Services Limited. As a consequence, the nominee Directors of ILFS on the Board of the Company i.e Mr. Hari Sankaran and Mr. Arun K. Saha ceased to be Directors of the Company with immediate effect and new Directors Mr. Vineet Nayyar Mr. Nand Kishore and Mr. C S Rajan were appointed as Nominee Directors of Infrastructure Leasing and Financial Services Limited (“ILFS”) during the reporting period.

Based on our verification of the Company’s books, papers, minutes books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of

secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on March 31, 2019, complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made and the qualification / remarks indicated hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2019 according to the provisions of:

- (i) The Companies Act, 2013 ('the Act') and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment;
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
  - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
  - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
  - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 and The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and amendments from time to time;
  - (d) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 (during the period under review not applicable to the Company);
  - (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;

(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client (during the year under review not applicable to the Company);

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 (during the period under review not applicable to the Company); and

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998 and The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 and amendment from time to time (during the period under review not applicable to the Company);

(i) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Redeemable Preference Shares) Regulations, 2013

(vi) As represented by the management, no law is specifically applicable to the Company.

We have examined compliance with the applicable clauses of the following:

a) Secretarial Standards issued by the Institute of Company Secretaries of India. The Company is generally compliant with respect to compliances under Secretarial Standards - 1. There were few instances of non – compliances with respect to Secretarial Standard-1.

b) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Company has complied with the provisions of Act, Rules, Regulations, Guidelines etc. mentioned above to the extent applicable except the qualification/ remarks mentioned as per Annexure B of this report.

We further report that:

The Board of Directors of the Company was duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors upto 30.09.2018, thereafter pursuant to Order of National Company Law Tribunal (NCLT) dated 01.10.2018, new Directors were appointed in terms of provisions of Section 242(2) (k) of the Act and previous Board of Directors were suspended on the Board of ILFS, the holding Company. As a consequence, the changes in the composition of the Board of Directors of the Company that took place during the period under review were carried out in compliance with the provisions of the Act, except the appointment of Woman Director.

Adequate notice generally given to all Directors to schedule the Board meetings. However, there were few instances of non - compliance with respect to provisions of Secretarial Standard 1.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the Minutes.

We further report as per the representations made by the management and relied upon by us, there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines to the best of its efforts in view of the extraordinary situation faced by the Company as mentioned in this report during the period under review.

As per the representations made by the management and relied upon by us. We further report that during the audit period, the specific events / actions in pursuance of the above referred laws, rules, regulations, guidelines, etc., having a major bearing on the Company's affairs are detailed in "Annexure A".

For Mehta & Mehta,

Company Secretaries

(ICSI Unique Code P1996MH007500)

SD/-

Atul Mehta

Partner

FCS No : 5782

CP No. : 2486

UDIN : F005782B000315344

**Place : Mumbai**

**Date : June 4, 2020**

**[110000] Balance sheet**

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

	31/03/2019	31/03/2018	31/03/2017
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	128.43	137.49	
Capital work-in-progress	0	22.73	
Investment property	81.36	118.93	
Other intangible assets	0.16	0.69	
Non-current financial assets [Abstract]			
Non-current investments	163.59	5,376.9	
Trade receivables, non-current	73.17	64.09	
Loans, non-current	2,094.85	3,871.09	
Other non-current financial assets	20.47	53.57	
Total non-current financial assets	2,352.08	9,365.65	
Deferred tax assets (net)	514.21	969.3	
Other non-current assets	60.77	318.37	
Total non-current assets	3,137.01	10,933.16	
Current assets [Abstract]			
Inventories	18.49	19.9	
Current financial assets [Abstract]			
Current investments	6.6	0	
Trade receivables, current	53.98	3,081.19	
Cash and cash equivalents	24.43	175.26	
Bank balance other than cash and cash equivalents	128.15	287.67	
Loans, current	16.23	1,810.82	
Other current financial assets	20.19	1,672.38	
Total current financial assets	249.58	7,027.32	
Other current assets	10.55	1,414.19	
Total current assets	278.62	8,461.41	
Total assets	3,415.63	19,394.57	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	328.960027	328.960027	328.960027
Other equity	-14,213.37	2,747.5	
Total equity attributable to owners of parent	-13,884.41	3,076.46	
Non controlling interest	0	0	
Total equity	-13,884.41	3,076.46	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	8,792.04	
Other non-current financial liabilities	0	275.98	
Total non-current financial liabilities	0	9,068.02	
Provisions, non-current	0	3.1	
Other non-current liabilities	9.17	134.92	
Total non-current liabilities	9.17	9,206.04	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	1,062.51	1,611.56	
Trade payables, current	1,047.75	1,286.52	
Other current financial liabilities	14,828.54	3,801.96	
Total current financial liabilities	16,938.8	6,700.04	
Other current liabilities	174.23	382.45	
Provisions, current	177.84	29.58	
Total current liabilities	17,290.87	7,112.07	
Total liabilities	17,300.04	16,318.11	
Total equity and liabilities	3,415.63	19,394.57	



**[210000] Statement of profit and loss****Earnings per share [Table]**

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	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] -516.79	[INR/shares] 7.65
Total basic earnings (loss) per share	[INR/shares] -516.79	[INR/shares] 7.65
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -516.79	[INR/shares] 7.65
Total diluted earnings (loss) per share	[INR/shares] -516.79	[INR/shares] 7.65

Unless otherwise specified, all monetary values are in Crores 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	179.54	3,536.83
Other income	606.7	1,172.65
Total income	786.24	4,709.48
Expenses [Abstract]		
Cost of materials consumed	3.86	12.17
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	59.96	80.19
Finance costs	1,275.55	1,642.1
Depreciation, depletion and amortisation expense	20.93	22.33
Other expenses	1,654.07	2,620.9
Total expenses	3,014.37	4,377.69
Profit before exceptional items and tax	-2,228.13	331.79
Exceptional items before tax	-14,340.59	0
Total profit before tax	-16,568.72	331.79
Tax expense [Abstract]		
Current tax	0	32.44
Deferred tax	431.6	47.59
Total tax expense	431.6	80.03
Total profit (loss) for period from continuing operations	-17,000.32	251.76
Total profit (loss) for period	-17,000.32	251.76
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Total other comprehensive income	0	0
Other comprehensive income attributable to net of tax [Abstract]		
Other Comprehensive income, attributable to non-controlling interests	44.2	-4.43
Total comprehensive income	-17,000.32	251.76
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
Other comprehensive income attributable to [Abstract]		
Other Comprehensive income, attributable to non-controlling interests	44.2	-4.43
Total comprehensive income	-17,000.32	251.76
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		

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

..(1)

Unless otherwise specified, all monetary values are in Crores 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	
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-17,000.32	251.76		-17,000.32
Total comprehensive income	-17,000.32	251.76		-17,000.32
Other changes in equity [Abstract]				
Other additions to reserves	39.45	-1.69		39.45
Total other changes in equity	39.45	-1.69		39.45
Total increase (decrease) in equity	-16,960.87	250.07		-16,960.87
Other equity at end of period	-14,213.37	2,747.5	2,497.43	-14,213.37

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

..(2)

Unless otherwise specified, all monetary values are in Crores 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	251.76		-17,000.32	251.76
Total comprehensive income	251.76		-17,000.32	251.76
Other changes in equity [Abstract]				
Other additions to reserves	-1.69		39.45	-1.69
Total other changes in equity	-1.69		39.45	-1.69
Total increase (decrease) in equity	250.07		-16,960.87	250.07
Other equity at end of period	2,747.5	2,497.43	-14,213.37	2,747.5

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

..(3)

Unless otherwise specified, all monetary values are in Crores 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	
Total other changes in equity		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	2,497.43	2,144.97	2,144.97	2,144.97

## Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Capital redemption reserves [Member]			Debenture redemption reserve [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	0	0		0
Total comprehensive income	0	0		0
Other changes in equity [Abstract]				
Other additions to reserves	20	127.25		0
Total other changes in equity	20	127.25		0
Total increase (decrease) in equity	20	127.25		0
Other equity at end of period	147.25	127.25	0	343.31

## Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Debenture redemption reserve [Member]		General reserve [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	0		0	0
Total comprehensive income	0		0	0
Other changes in equity [Abstract]				
Other additions to reserves	212.94		-20	-127.25
Total other changes in equity	212.94		-20	-127.25
Total increase (decrease) in equity	212.94		-20	-127.25
Other equity at end of period	343.31	130.37	35.12	55.12

## Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	General reserve [Member]	Retained earnings [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		-17,000.32	251.76	
Total comprehensive income		-17,000.32	251.76	
Other changes in equity [Abstract]				
Other additions to reserves		-2.62	-214.63	
Total other changes in equity		-2.62	-214.63	
Total increase (decrease) in equity		-17,002.94	37.13	
Other equity at end of period	182.37	-16,884.02	118.92	81.79

## Statement of changes in equity [Table]

..(7)

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

Components of equity [Axis]	Other retained earning [Member]			Other reserves [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	-17,000.32	251.76		0
Total comprehensive income	-17,000.32	251.76		0
Other changes in equity [Abstract]				
Other additions to reserves	-2.62	-214.63		42.07
Total other changes in equity	-2.62	-214.63		42.07
Total increase (decrease) in equity	-17,002.94	37.13		42.07
Other equity at end of period	-16,884.02	118.92	81.79	0
Description of nature of other reserves				Other

## Statement of changes in equity [Table]

..(8)

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

Components of equity [Axis]	Other reserves [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	0	
Total comprehensive income	0	
Other changes in equity [Abstract]		
Other additions to reserves	0	
Total other changes in equity	0	
Total increase (decrease) in equity	0	
Other equity at end of period	-42.07	-42.07
Description of nature of other reserves	Other	

**[320000] Cash flow statement, indirect**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>	<b>31/03/2017</b>
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	-16,568.72	331.79	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	1,275.55	1,642.1	
Adjustments for decrease (increase) in inventories	1.41	2.68	
Adjustments for decrease (increase) in trade receivables, current	1,361.57	-372.5	
Adjustments for decrease (increase) in other current assets	56.75	-444.22	
Adjustments for other financial assets, non-current	51.99	-919.06	
Adjustments for other financial assets, current	-0.25	0	
Adjustments for increase (decrease) in other current liabilities	886.72	542.68	
Adjustments for depreciation and amortisation expense	20.93	22.33	
Adjustments for provisions, current	0	41.15	
Adjustments for provisions, non-current	101.67	0.01	
Adjustments for unrealised foreign exchange losses gains	-111.69	5.72	
Other adjustments to reconcile profit (loss)	14.6	0.05	
Other adjustments for non-cash items	14,540.08	-248.83	
Total adjustments for reconcile profit (loss)	18,199.33	272.11	
Net cash flows from (used in) operations	1,630.61	603.9	
Dividends received	-0.02	-34.4	
Interest received	-456.98	-764.65	
Income taxes paid (refund)	9.49	113.91	
Net cash flows from (used in) operating activities	1,164.12	-309.06	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	0.15	0.43	
Purchase of property, plant and equipment	46.8	64.01	
Proceeds from sales of investment property	31.5	0	
Purchase of investment property	37.85	0	
Proceeds from sales of intangible assets	210.75	681.37	
Purchase of intangible assets	-0.11	-0.28	
Purchase of other long-term assets	-192.52	116.42	
Dividends received	0.02	32.94	
Interest received	207.64	137.17	
Other inflows (outflows) of cash	-2,085.97	2,308.62	
Net cash flows from (used in) investing activities	-1,527.93	2,980.38	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	4,549.04	13,739.39	
Repayments of borrowings	3,333.07	14,566.07	
Dividends paid	55.76	94.84	
Other inflows (outflows) of cash	-1,000.45	-1,707.07	
Net cash flows from (used in) financing activities	159.76	-2,628.59	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-204.05	42.73	
Net increase (decrease) in cash and cash equivalents	-204.05	42.73	
Cash and cash equivalents cash flow statement at end of period	-146.1	57.95	15.22

**[610100] Notes - List of accounting policies**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of significant accounting policies [TextBlock]	Textual information (44) [See below]	NA

## Textual information (44)

### Disclosure of significant accounting policies [Text Block]

#### Note 1: General Information & Significant Accounting Policies

##### 1.1. General information

IL&FS Transportation Networks Limited ("ITNL" or the Company) is a public limited company incorporated in India. Its parent and ultimate holding company is Infrastructure Leasing & Financial Services Limited ("IL&FS" or the holding Company). The addresses of its registered office and principal place of business are 'The IL&FS Financial Center, Plot C-22, 'G' Block, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051. ITNL is a developer, operator and facilitator of surface transportation infrastructure projects, taking projects from conceptualization through commissioning to operations and maintenance under public to private partnership on build-operate transfer ("BOT") basis in India.

1.2. Significant developments at the Company, IL&FS and various group companies ('the IL&FS Group') during the year ended March 31, 2019 and subsequent to the year end.

The Company reported defaults on its borrowing obligations during the financial year 2018-19. Further, the credit rating of the Company and its holding company was downgraded to 'D' (lowest grade) in September 2018.

Pursuant to a report filed by the Registrar of Companies, Mumbai ("ROC") under Section 208 of the Companies Act, 2013, the Government of India vide their Order dated September 30, 2018, directed that the affairs of the holding company and its specified subsidiaries including the Company be investigated by the Serious Fraud Investigation Office ("SFIO"). SFIO accordingly commenced investigation of affairs of the said companies.

The Union of India on October 1, 2018 filed a petition with the National Company Law Tribunal ("NCLT") seeking an order under section 242(2) and section 246 read with section 339 of the Companies Act, 2013 on the basis of the interim reports of the ROC and on the following grounds:

The precarious and critical financial condition of the IL&FS Group and their inability to service their debt obligations had rattled the money market. On a careful consideration of the Union of India, it was of the opinion that affairs of the IL&FS Group were conducted in a manner contrary to the public interest due to its mis-governance; and The intervention of the Union of India is necessary to prevent the downfall of the IL&FS Group and the financial markets.

It was felt that the governance and management change is required to bring back the IL&FS Group from financial collapse, which may require, among other things, a change in the existing Board and management and appointment of a new management.

Based on the above petition, the NCLT vide its order dated October 1, 2018 suspended the erstwhile board of the holding company and appointed the New Board of Directors (hereinafter, "New Board") proposed by the Union of India with seven persons namely:

1. Mr Uday Kotak
2. Mr Vineet Nayyar
3. Mr G N Bajpai
4. Mr G C Chaturvedi
5. Dr Ms Malini Shankar
6. Mr Nand Kishore
7. Mr C S Rajan

The present constitution of the New Board of IL&FS is as follows:

1. Mr Uday Kotak, Chairman
2. Mr Vineet Nayyar, Vice Chairman (Managing Director till March 31, 2019)
3. Mr C S Rajan, Director (Managing Director from April 2, 2019)
4. Mr Bijay Kumar, Deputy Managing Director
5. Mr Nand Kishore
6. Dr Ms Malini Shankar
7. Mr N Srinivasan
8. Mr G C Chaturvedi

Pursuant to developments mentioned above the Board of Directors of the Company and its other Committees were reconstituted as detailed below:

#### Board of Directors

Name	Status
------	--------

Mr Hari Sankaran	Resigned effective October 1, 2018
Mr Arun Saha	Resigned effective October 1, 2018
Mr. K Ramchand, Managing Director	Resigned effective October 29, 2018
Mr Mukund Sapre	Resigned effective November 2, 2018
Ms Neeru Singh	Resigned effective November 1, 2018
Ms Deepak Dasgupta	Ceased to be Director on March 31, 2019 upon expiry of term
Mr R C Sinha	Ceased to be Director on March 31, 2019 upon expiry of term
Mr H P Jamdar	Ceased to be Director on March 31, 2019 upon expiry of term
Mr Vineet Nayyar	Appointed as additional director effective October 25, 2018
Mr C. S. Rajan	Appointed as additional director effective October 25, 2018
Mr Nand Kishore	Appointed as additional director effective November 15, 2018
Mr Bijay Kumar	Appointed as additional director effective May 21, 2019

\* Mr Ravi Parthasarathy resigned from the Board effective July 21, 2018

#### Audit Committee

Name	Status
Mr Arun Saha	Resigned as Director effective October 1, 2018
Mr R C Sinha	Ceased to be Director on March 31, 2019 upon expiry of term
Mr Deepak Dasgupta	Ceased to be Director on March 31, 2019 upon expiry of term
Mr H P Jamdar	Ceased to be Director on March 31, 2019 upon expiry of term
Mr Vineet Nayyar	Appointed effective April 23, 2019
Mr C. S. Rajan	Appointed effective April 23, 2019
Mr Nand Kishore	Appointed effective November 15, 2018



#### Corporate Social Responsibility Committee

Name	Status
Ms. Neeru Singh	Resigned effective November 1, 2018
Mr. H P Jamdar	Ceased to be Directors on March 31, 2019 upon expiry of term
Mr. K. Ramchand	Resigned effective October 29, 2018
Mr. Mukund Sapre	Resigned effective November 2, 2018
Mr Vineet Nayyar	Appointed effective April 23, 2019
Mr C. S. Rajan	Appointed effective November 15, 2018
Mr Nand Kishore	Appointed effective April 23, 2019

#### Nomination & Remuneration Committee

Name	Status
Mr. Ravi Parthasarathy	Resigned effective July 21, 2018
Mr R C Sinha	Ceased to be Director on March 31, 2019 upon expiry of term
Mr Hari Sankaran	Ceased to be directors on October 1, 2018
Mr H P Jamdar	Ceased to be Director on March 31, 2019 upon expiry of term
Mr Vineet Nayyar	Appointed effective April 23, 2019
Mr C. S. Rajan	Appointed effective October 25, 2018
Mr Nand Kishore	Appointed effective April 23, 2019

#### Stakeholders Relationship Committee

Name	Status
Mr Arun Saha	Resigned effective October 1, 2018

Mr K Ramchand	Resigned effective October 29, 2018
Mr Vineet Nayyar	Appointed effective April 23, 2019
Mr C. S. Rajan	Appointed effective April 23, 2019
Mr Nand Kishore	Appointed effective November 15, 2018

Further applications were made by the Union of India and others, to the NCLT and the National Company Law Appellate Tribunal ("NCLAT") on various matters. The NCLAT, on October 15, 2018, ordered a stay until further orders on the following matters:

I. The institution or continuation of suits or any other proceedings by any party or person or bank or Company against IL&FS and its group companies in any court of law/tribunal/arbitration panel or arbitration authority.

II. Any action by any party or person or bank or company etc. to foreclose, recover, enforce any security interest created over the assets of IL&FS and its group companies including any action under the Securitization and Reconstruction of Financial Assets and Enforcement of Securities Interest Act, 2002.

III. The acceleration, premature, withdrawal, or other withdrawal, invocation of any term loan, corporate loan, bridge loan, commercial paper, debentures, fixed deposits, guarantees, letter of support, commitment or comfort and other financial obligations availed by IL&FS and its group companies.

IV. Suspension of temporarily any term loan, corporate loan, bridge loan, commercial paper, debentures, fixed deposits, and any financial liability taken by IL&FS and its group companies.

V. Any and all banks, financial institutions from exercising the right to set off or lien against any amount lying with any creditor against any dues whether principal or interest or otherwise against the balance lying in any the bank account and deposits whether current, savings or otherwise of IL&FS and its group companies.

### 1.3 Resolution process proposed by New Board for the Company

The New Board as part of the resolution process, has submitted several progress reports to the NCLT. This includes framework for a resolution plan and process, steps undertaken for monetization of assets, appointment of consultants, and classification of group entities based on their abilities to meet various financial and operational obligations, measures for cost optimization and protocol for making payments beyond certain limits.

As discussed earlier, the NCLAT had given a moratorium to IL&FS and its group entities and that no creditors can proceed against it except

under article 226 of the Constitution.

The resolution plan seeks a fair and transparent resolution for the Company while keeping in mind larger public interest, financial stability, various stakeholders' interest, compliance with legal framework and commercial feasibility. It is proposed to have a timely resolution process which in turn mitigates the fallout on the financial markets of the country and restore investor confidence in the financial markets thereby serving larger public interest. The Company being a holding company of transportation vertical of IL&FS having projects through various group entities, depends on its group entities to continue operating as a going concern. The resolution plan and processes for various verticals are under way and options of restructuring business, as well as exits are planned. The plan of the management is to sell/exit from assets at the group entity as a going concern.

The New Board is pursuing vertical level, SPV level and asset level resolution plan. The assessment of the New Board, based on analysis of the current position of and challenges facing the IL&FS group, is that an Asset Level Resolution Approach serves the best interest of all stakeholders to achieve final resolution. Further, the stakeholders' interests will be protected adequately since the framework and asset sale will be subject to NCLAT approval. The agreed resolution plan would be made public for the knowledge of all concerned stakeholders through an affidavit filed by the Union of India before Hon'ble NCLAT.

Strategic actions taken include:

- a. Appointing Legal, Transaction and Resolution Advisors.
- b. Securing a moratorium order from third party actions.
- c. Setting up 'Operating Committee' of senior executives for managing daily operations.
- d. Developing solution framework for managing unprecedented group insolvency using an umbrella resolution approach.
- e. Active recovery actions on external lending portfolio of the IL&FS Group.
- f. Working with central and state government authorities to resolve outstanding claims.

The entities in the IL&FS group, have been classified into Indian and offshore entities. Further, the Indian IL&FS entities have been classified by an independent third party, into three categories of entities based on a 12-month cash flow based solvency test viz. "Green", "Amber" and "Red", indicating their ability to repay both financial and operating creditors, only operating creditors, or only going concern respectively.

Based on this classification of "Green", "Amber" and "Red", the New Board has put in place a payment protocol for the IL&FS group during the resolution process. The classification of the entities, the payment protocol and the resolution framework has been filed with the NCLAT and the NCLAT has directed the appointment of Justice D K Jain (Retired) to supervise the resolution process for the IL&FS group.

The Company is classified as a "Red" entity, indicating that it is not able to meet all obligations (financial and operational) including the payment obligations to senior secured financial creditors. Accordingly, the Company is permitted to make only those payments necessary to

maintain and preserve the going concern status. Resultantly, construction activities at all ongoing projects have been suspended/ terminated post September 2018. The Company through its various SPVs has also initiated discussions with the respective Concession Authorities for foreclosure/ termination of incomplete / partially incomplete projects.

In order to maintain going concern status of the SPVs for which Operation and Maintenance (“O&M”) activities are carried out by the Company, it has continued to perform its obligations with respect to the said activities post September 2018 and O&M activities are carried out uninterrupted. However, with effect from January 01, 2019, out of total contracts for O&M activities with 15 SPVs, the Company has novated 10 O&M contracts to Elsamex Maintenance Services Limited, a wholly owned subsidiary of the Company

#### Divestments initiated by New Board

Pursuant to the Report on Progress and Way Forward dated October 30, 2018 (“Report”) submitted by IL&FS to the Ministry of Corporate Affairs, Government of India, which in turn was filed with the Hon’ble NCLT, a publicly solicited bid process for certain assets in the domestic roads vertical was initiated on December 18, 2018 (with public advertisements being published in the Economic Times dated December 18, 2018 and the Maharashtra Times dated December 18, 2018), and expressions of interest (“EOI”) were sought for a potential acquisition of IL&FS Group’s (including of the Company’s) equity stake(s) / interest(s) in the following assets/ businesses.

7 operating annuity-based road projects in various parts of India; 8 operating toll-based road projects in various parts of India; 4 under construction road projects in various parts of India; and 3 other assets and businesses, which includes engineering, procurement and construction business, operations and maintenance business in connection with infrastructure projects (Elsamex Maintenance Services Limited) and operation and management of a sports complex (Karyavattom Sports Facilities Limited).

In response to the above advertisement, the IL&FS Group received EOIs from 34 applicants out of which 32 applicants were considered eligible after technical evaluation as per eligibility criteria set forth in the EOIs (“Eligible Applicants”). Subsequently, the eligible applicants were, after receipt of an executed non-disclosure undertaking, provided access to a virtual data room containing required information about these projects/ assets. The request for proposal was also subsequently issued by the IL&FS Group to the Eligible Applicants, seeking binding bids in respect of these assets. The process was on-going as on March 31, 2019.

The resolution process for the IL&FS Group is being undertaken in accordance with the Third Progress Report – Proposed Resolution Framework for the IL&FS Group dated December 17, 2018, the Addendum to the Third Progress Report dated January 15, 2019 and the Second Addendum to the Third Progress Report dated December 5, 2019 (collectively the “Resolution Framework”). The New Board has till date submitted five progress reports to the NCLT on the resolution plans and latest of which were submitted on August 9, 2019. The New Board also submitted a revised Resolution Framework for all Group Companies to Hon’ble NCLAT vide an affidavit dated January 9, 2020, an addendum to the said affidavit was filed with Hon’ble NCLAT on February 7, 2020.

#### Events post March 31, 2019

I. Binding bids were received on August 30, 2019 (i.e. the binding bid due date) for 10 special purpose vehicles of the Company, of which for the following 5 SPVs, the sale process is currently ongoing in accordance with the Resolution Framework

- a. Jharkhand Infrastructure Implementation Company Limited;
- b. Chenani Nashri Tunnelway Limited;
- c. Jorabat Shillong Expressway Limited;
- d. Hazaribagh Ranchi Expressway Limited;
- e. Pune Sholapur Road Development Company Limited

II. For the following 5 SPVs, the respective bids were significantly lower than the average 'fair market value', obtained by the New Board for the relevant ITNL SPV in the manner as contemplated in the Resolution Framework:

- a. Moradabad Bareilly Expressway Limited;
- b. Jharkhand Road Projects Implementation Company Limited;
- c. Baleshwar Kharagpur Expressway Limited;
- d. Road Infrastructure Development Company of Rajasthan Limited; and
- e. Sikar Bikaner Highway Limited.

III. No binding bids were received for the following 4 SPVs:

- a. West Gujarat Expressway Limited;
- b. East Hyderabad Expressway Limited;
- c. Thiruvananthapuram Road Development Company Limited;
- d. Barwa Adda Expressway Limited.

No bids were also received for engineering, procurement and construction business of ITNL and operations and maintenance business carried

out by Elsamex Maintenance Services Ltd. Further, for another asset, namely Karyavattom Sports Facilities Limited (which operates a stadium complex), binding bids have been received and are under evaluation by the New Board

For the 9 SPVs (mentioned in paragraph II and III above), after careful evaluation of alternate resolution options, the New Board has given its in-principle approval to establish an infrastructure investment trust (“InvIT”) under the Securities and Exchange Board of India (Infrastructure and Investment Trusts) Regulation 2014. The proposal envisages establishment of an InvIT for holding the equity and other receivables from the relevant SPVs in consideration of units to be issued by the InvIT.

In furtherance of the same, the following steps have been undertaken:

- (i) the Company has incorporated a wholly owned subsidiary to act as the Sponsor to the proposed InvIT; and
- (ii) The application for registration of the InvIT has been made to the Securities and Exchange Board of India, which is under consideration.

The Company expects to complete the setup of the InvIT and transfer of the projects to the said InvIT in financial year 2021.

Hon’ble NCLAT vide its judgement dated March 12, 2020, has approved the revised Resolution Framework submitted by New Board along with its amendments and also directed IL&FS and the Union of India to conclude the resolution process for all IL&FS Group entities preferably within 90 days. Subsequently, vide its order dated March 30, 2020, the NCLAT clarified that lock down/shut down period as ordered by the Central Government and State Government will be excluded for the calculation of aforementioned 90 days.

The impact of the approved Resolution Framework to the extent it relates to manner of distribution of the proceeds among all the obligations of the entity (Distribution Framework) has not been given in these Financial Statements.

#### 1.4 Significant accounting policies and critical estimates and judgements

##### 1.4.1 Statement of compliance

The Company’s financial statements have been prepared in accordance with the provisions of the Companies Act, 2013 and the Indian Accounting Standards (“Ind AS”) notified under the Companies (Indian Accounting Standards) Rules, 2015 read with Section 133 of the Companies Act, 2013 (as amended from time to time).

The Company’s compliance with the measurement and recognition and presentation and disclosure requirements of the Ind-AS are subject to the matters described in notes 1.5, 1.6 and 1.7 to the standalone Ind-AS financial statements.

These financial statements include Balance sheet, Statement of Profit and Loss, Statement of Changes in Equity and Statement of Cash flows and notes, comprising a summary of significant accounting policies and other explanatory information and comparative information in respect of the preceding period.

#### 1.4.2 Basis of preparation and presentation

##### Basis of preparation

The financial statements have been prepared on a historical cost basis, except for the following asset and liabilities which have been measured at fair value or revalued amount:

- Derivative financial instruments,
- Certain financial assets and liabilities measured at fair value (refer accounting policy regarding financial instruments).

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 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. Fair value for measurement and/or disclosure purposes in these financial statements is determined on this basis.

The principal accounting policies applied in the presentation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Presentation of financial statements

The financial statements (except for Statement of Cash Flow) are prepared and presented in the format prescribed in Division II – Ind AS Schedule III (“Schedule III”) to the Companies Act, 2013.

The Statement of Cash Flow has been prepared and presented as per the requirements of Ind AS 7 “Statement of Cash flows”.

Amounts in the financial statements are presented in Indian Rupees in Crore as per the requirements of Schedule III. “Per share” data is presented in Indian Rupees up to two decimals places.

#### 1.4.3 Investments in subsidiaries, associates and joint ventures

Investment in subsidiaries, associates and joint ventures are measured at cost as per Ind AS 27.

If there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the net investment in a subsidiary, associate or a joint venture (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows from the net investment that can be reliably estimated, then it is necessary to recognize impairment loss with respect to the Company's investment in a subsidiary, associate or a joint venture.

When necessary, the entire carrying amount of the investment (including goodwill) is tested for impairment in accordance with Ind AS 36 Impairment of Assets as a single asset by comparing its recoverable amount (higher of value in use and fair value less costs of disposal) with its carrying amount. Any impairment loss recognized is reduced from the carrying amount of the investment and recognized in the profit or loss. Any reversal of that impairment loss is recognized to the extent that the recoverable amount of the investment subsequently increases but the increase is restricted to the amounts that would arise had no impairment loss been recognized in previous years.

Investments in subsidiaries, associates and joint venture are an integral part of business of the Company in their surface transportation business.

The Company regularly evaluates the investment portfolio and as part of monetization plan decides to dispose/ sell the investments. Any gain arising out of sale of investments of subsidiary, associates, joint venture are recognized to Statement of Profit and Loss and included as part of Other Operating Income.

In case of losses, it is recognized as other expenses in the Statement of Profit and Loss.

#### 1.4.4 Fair value measurement

The Company measures financial instruments, such as, derivatives at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

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

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.



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

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

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

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

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

External valuers are involved for valuation of significant assets, such as properties, Investments.

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

This note summarises accounting policy for fair value. Other fair value related disclosures are given in the relevant notes.

- Disclosures for valuation methods, significant estimates and assumptions.
- Quantitative disclosures of fair value measurement hierarchy.
- Investment property under development.
- Financial instruments (including those carried at amortised cost).

#### 1.4.5 Non-current assets held for sale

Non-current assets and disposal groups are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. This condition is regarded as met only when the asset (or disposal group) is available for immediate sale in its present condition subject only to terms that are usual and customary for sales of such asset and its sale is highly probable. Management must be committed to the sale, which should be expected to qualify for recognition as a completed sale within one year from the date of classification.

Non-current asset or disposal group classified as held for sale are measured at the lower of their carrying amount and fair value less cost to sell. Assets and liabilities classified as held for sale are presented separately in the balance sheet.

Property, plant and equipment and intangible assets once classified as held for sale are not depreciated or amortized.

#### 1.4.6 Revenue recognition

##### Ind AS 115 – Revenue from contract with customer

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services. The Company has generally concluded that it is the principal in its revenue arrangements, because it typically controls the goods or services before transferring them to the customer.

The Company applies the five-step approach for recognition of revenue:

1. Identification of contract(s) with customers;
2. Identification of the separate performance obligations in the contract;
3. Determination of the transaction price;
4. Allocation of transaction price to the separate performance obligations; and
5. Recognition of revenue when (or as) each performance obligation is satisfied.

## Revenue from construction contracts

Performance obligation in case of long term construction contracts satisfied over a period of time, since the Company creates an asset that the customer controls as the asset is created and the Company has an enforceable right to payment for performance completed to date if it meets the agreed specifications.

Revenue from long term construction contracts, where the outcome can be estimated reliably is recognized under the percentage of completion method by reference to the stage of completion of the contract activity.

The stage of completion is measured by input method i.e. the proportion that costs incurred to date bear to the estimated total costs of a contract. The percentage-of-completion method (an input method) is the most faithful depiction of the company's performance because it directly measures the value of the services transferred to the customer.

The total costs of contracts are estimated based on technical and other estimates. In the event that a loss is anticipated on a particular contract, provision is made for the estimated loss. Contract revenue earned in excess of billing is reflected under as "contract asset" and billing in excess of contract revenue is reflected under "contract liabilities".

Retention money receivable from project customers does not contain any significant financing element, these are retained for satisfactory performance of contract.

The major component of contract estimate is "budgeted cost to complete the contract" and on assumption that contract price will not reduce vis-à-vis agreement values. While estimating the various assumptions are considered by management such as:

Work will be executed in the manner expected so that the project is completed timely; Consumption norms will remain same; Cost escalation comprising of increase in cost to complete the project are considered as a part of budgeted cost to complete the project etc.

Due to technical complexities involved in the budgeting process, contract estimates are highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

## Service Contracts

For service contracts (including maintenance contracts) in which the company has the right to consideration from the customer in an amount that corresponds directly with the value to the customer of the company's performance completed to date, revenue is recognized when services are performed and contractually billable.

## Variable Consideration

The nature of the company's contracts gives rise to several types of variable consideration, including claims, unpriced change orders, award and incentive fees, change in law, liquidated damages and penalties. The company recognizes revenue for variable consideration when it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur. The company estimates the amount of revenue to be recognized on variable consideration using the expected value (i.e. the sum of a probability-weighted amount) or the most likely amount method, whichever is expected to better predict the amount.

The Company's claim for extra work, incentives and escalation in rates relating to execution of contracts are recognized as revenue in the year in which said claims are finally accepted by the clients.

Before including any amount of variable consideration in the transaction price, the Company considers whether the amount of variable consideration is constrained. The Company determined that the estimates of variable consideration are not constrained based on its historical experience, business forecast and the current economic conditions. In addition, the uncertainty on the variable consideration will be resolved within a short time frame.

## Dividend and Interest Income

Dividend income is recognised when the right to receive payment is established. Interest income is recognised using the effective interest method.

## CONTRACT BALANCES

### Contract Assets

A contract asset is the right to consideration in exchange for goods or services transferred to the customer. If the Company performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is conditional.

Contract assets represent revenue recognized in excess of amounts billed and include unbilled receivables. Unbilled receivables, which represent an unconditional right to payment subject only to the passage of time, are reclassified to accounts receivable when they are billed under the terms of the contract.

### Trade Receivables

A receivable represents the Company's right to an amount of consideration that is unconditional (i.e. only the passage of time is required before payment of the consideration is due). Refer to accounting policies of financial assets in point 1.4.19 of Accounting Policies – Financial Instruments.

#### Contract Liabilities

A contract liability is the obligation to transfer goods or services to a customer for which the Company has received consideration (or an amount of consideration is due) from the customer. If a customer pays consideration before the Company transfers goods or services to the customer, a contract liability is recognised when the payment is made, or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Company performs under the contract.

Contract liabilities represent amounts billed to clients in excess of revenue recognized to date and other advances received from customers.

#### 1.4.7 Leases

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

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

For arrangements entered into prior to April 1, 2015 the Company has determined whether the arrangement contain lease on the basis of facts and circumstances existing on the date of transition.

#### Company as lessee

1. Assets held under finance leases are initially recognized as assets of the Company at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation.

2. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognized immediately in profit or loss, unless they are directly attributable to qualifying assets, in which case they are capitalized in accordance with the Company's general policy on borrowing costs. (refer note 1.4.9) Contingent rentals are recognized as expenses in the periods in which they are incurred.

3. A leased asset is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Company will obtain ownership by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

4. Operating lease payments are recognized as an expense in the statement of profit and loss on a straight-line basis over the lease term.

#### Company as lessor

1. Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Rental income from operating lease is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

2. Leases are classified as finance leases when substantially all of the risks and rewards of ownership transfer from the Company to the lessee. Amounts due from lessees under finance leases are recorded as receivables at the Company's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease.

#### 1.4.8 Foreign currencies

The Company's financial statements are presented in INR, which is also the Company's functional currency.

In preparing the financial statements of Company, transactions in currencies other than the Company's functional currency (foreign currencies) are recognized at the rates of exchange prevailing at the dates of the transactions. 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 translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognized in OCI or statement of profit or loss are also recognized in OCI or statement of profit or loss, respectively).

The Company had exercised the option of amortizing / capitalizing the exchange differences arising on long-term foreign currency monetary items as given under Ministry of Corporate Affairs ("MCA") Notification No. G.S.R 914(E) dated December 29, 2011.

Exchange differences on monetary items are recognized in profit or loss in the period in which they arise except for:

- exchange differences on foreign currency borrowings relating to assets under construction for future productive use, which are included in the cost of those assets when they are regarded as an adjustment to interest costs on those foreign currency borrowings;

- Exchange differences on transactions entered into in order to hedge certain foreign currency risks (see note 21 below for hedging accounting policies); these are recognised in OCI until the net investment is disposed of, at which time, the cumulative amount is reclassified to profit or loss.

#### 1.4.9 Borrowing costs

Borrowing costs are recognised in the period to which they relate, regardless of how the funds have been utilised, except where it relates to the financing of construction of development of assets requiring a substantial period of time to prepare for their intended future use. Interest is capitalised up to the date when the asset is ready for its intended use. The amount of interest capitalised for the period is determined by applying the interest rate applicable to appropriate borrowings outstanding during the period to the average amount of accumulated expenditure for the assets during the period. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

All other borrowing costs are recognized in statement of profit and loss in the period in which they are incurred.

Also, refer note 1.16 to the standalone Ind-AS financial statements to understand the accounting treatment provided in the current year considering the resolution process in place.

#### 1.4.10 Employee benefits

##### Retirement benefit costs and termination benefits

Payments to defined contribution retirement benefit plans are recognized as an expense when employees have rendered service entitling them to the contributions. The Company has no obligation, other than the contribution payable to the provident fund, superannuation fund.

For defined benefit retirement benefit plans, the cost of providing benefits is determined using the projected unit credit method, with actuarial valuations being carried out at the end of each annual reporting period. Re-measurement, comprising actuarial gains and losses, the effect of the changes to the asset ceiling (if applicable) and the return on plan assets (excluding net interest), is reflected immediately in the balance sheet with a charge or credit recognized in other comprehensive income in the period in which they occur. Re-measurement recognized in other comprehensive income is reflected immediately in retained earnings and will not be reclassified to profit or loss. Past service costs are recognised in profit or loss on the earlier of:

- The date of the plan amendment or curtailment,
- The date that the Company recognises related restructuring costs, and
- Net interest is calculated by applying the discount rate at the beginning of the period to the net defined benefit liability or asset.

Defined benefit costs are categorized as follows:

- service cost (including current service cost, past service cost, as well as gains and losses on curtailments;
- net interest expense or income; and
- re-measurement.

The Company presents the first two components of defined benefit costs in profit or loss in the line item 'Employee benefits expense'. Curtailment gains and losses are accounted for as past service costs.

The present value of the defined benefit plan liability is calculated using a discount rate which is determined by reference to market yields at the end of the reporting period on government bonds.

The retirement benefit obligation recognized in the balance sheet represents the actual deficit or surplus in the Company's defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any economic benefits available in the form of refunds from the plans or reductions in future contributions to the plans.

A liability for a termination benefit is recognized at the earlier of when the entity can no longer withdraw the offer of the termination benefit and when the entity recognizes any related restructuring costs.

Short-term and other long-term employee benefits

A liability is recognized for benefits accruing to employees in respect of wages and salaries, annual leave and sick leave in the period the related service is rendered at the undiscounted amount of the benefits expected to be paid in exchange for that service.



Liabilities recognized in respect of short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in exchange for the related service.

Liabilities recognized in respect of other long-term employee benefits are measured at the present value of the estimated future cash outflows expected to be made by the Company in respect of services provided by employees up to the reporting date.

#### 1.4.11 Taxation

##### Current tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. Taxable profit differs from 'profit before tax' as reported in the 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.

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

##### Deferred tax

Deferred tax is recognized 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 recognized for all taxable temporary differences. Deferred tax assets (including unused tax credits such as MAT credit and unused tax losses such as carried forward business loss and unabsorbed depreciation) are generally recognized 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 utilized. Such deferred tax assets and liabilities are not recognized if the temporary difference arises from the initial recognition (other than in a business combination) 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 realized, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

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

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

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 to recover or settle the carrying amount of its assets and liabilities.

#### 1.4.12 Property, plant and equipment

Property, plant and equipment acquired by the Company are reported at acquisition cost, with deductions for accumulated depreciation and impairment losses, if any.

The acquisition cost includes the purchase price (excluding refundable taxes) and expenses, such as delivery and handling costs, installation, legal services and consultancy services, directly attributable to bringing the asset to the site and in working condition for its intended use.

Where the construction or development of any asset requiring a substantial period of time to set up for its intended use is funded by borrowings, the corresponding borrowing costs are capitalized up to the date when the asset is ready for its intended use.

All assets are depreciated on a Straight-Line Method (SLM) of Depreciation, over the useful life of assets which are estimated by the management and are in line with Schedule II of the Companies Act, 2013 other than assets specified in para below

Following assets are depreciated over a useful life other than the life prescribed under Schedule II of the Companies Act, 2013 based on internal technical evaluation, taking into account the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, past history of replacement, anticipated technological changes etc.:

Asset	Useful life based on SLM
Data Processing Equipment (Server & Networking)	4
Mobile Phones and I pad / Tablets	Fully depreciated in the year of purchase
Specialized office equipment's	3
Vehicles	5

Assets provided to employees

3

All categories of assets costing less than ₹ 5000 /- each

Fully depreciated in the year of purchase

The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

Assets held under finance leases are depreciated over their expected useful lives on the same basis as owned assets. However, when there is no reasonable certainty that ownership will be obtained by the end of the lease term, assets are depreciated over the shorter of the lease term and their useful lives.

An item of property, plant and equipment is derecognized 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 of the asset and is recognized in profit or loss.

The Company has elected to continue with the carrying value of all of its plant and equipment and intangible assets recognized as of April 1, 2015 (transition date) measured as per the previous GAAP and use that carrying value as its deemed cost as of the transition date.

#### 1.4.13 Investment property under development

Investment properties are properties held to earn rentals and/or for capital appreciation (including property under construction for such purposes). Investment properties are measured initially at cost, including transaction costs. Subsequent to initial recognition, investment properties are measured in accordance with requirements of Ind AS 16 for cost model.

Though the Company measures investment property using cost-based measurement, the fair value of investment property is disclosed in the note to the standalone Ind-AS financial statement. Fair values are determined based on an annual evaluation performed by an accredited external independent valuer applying a valuation model recommended by the Royal Institute of Chartered Surveyors.

Investment property is derecognised either when it is being disposed of or when it is permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of de-recognition.

#### 1.4.14 Intangible assets

Intangible assets comprise of software and amounts paid for acquisition of commercial rights under an “Operation and Maintenance” agreement for a toll road project and are depreciated as follow:

Asset Type	Useful Life
General software	4 years

Intangible assets are reported at acquisition cost with deductions for accumulated amortisation and impairment losses, if any. The amortisation period and the amortisation method for an intangible asset with a finite useful life is reviewed at least at the end of each reporting period.

Acquired intangible assets are reported separately from goodwill if they fulfil the criteria for qualifying as an asset, implying they can be separated, or they are based on contractual or other legal rights and that their market value can be established in a reliable manner.

An impairment test of such intangible assets is conducted annually or more often if there is an indication of a decrease in value. The impairment loss, if any, is reported in the Statement of Profit and Loss.

Intangible assets are amortised on a “straight line” basis over their estimated useful lives. The estimated useful life of software is four years. The amount paid for acquisition of the rights under the “Operations and Maintenance” agreement is amortised over the minimum balance period (as at the time of acquisition) of the concession agreement relating to the corresponding toll road project.

#### 1.4.15 Impairment of Property, plant and equipment and intangible assets

At the end of each reporting period, the Company reviews the carrying amounts of its Property, plant and equipment 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 (if any). When it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest Company of cash-generating units for which a reasonable and consistent allocation basis can be identified.

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, or whenever there is an indication that the asset may be impaired.

In assessing value in use, the estimated future cash flows are discounted to their present value using appropriate discount rate.

Recoverable amount is the higher of fair value less costs of disposal and value in use.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss.

A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the statement of profit or loss.

Also refer note 1.18 to the standalone Ind-AS financial statements for valuation method followed by the company during the current financial year.

#### 1.4.16 Inventories

##### Stores and spares

Inventories are stated at lower of the cost or net realizable value. Net realizable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale. Costs of stores and spares are determined on a first-in- first-out basis.

Also refer note 1.18 to the standalone Ind-AS financial statements for valuation method followed by the company during the current financial year.

#### 1.4.17 Provisions

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

##### Onerous contracts

Present obligations arising under onerous contracts are recognized and measured as provisions. An onerous contract is considered to exist where the Company has a contract under which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received from the contract.

#### 1.4.18 Bills Payable

Trade payables (including bills payable) are liabilities to pay for goods or services that have been received or supplied and have been invoiced or formally agreed with the supplier. The Company may mandate supplier for construction/operation and maintenance work to avail discounting facility from banks/financial institutions on without recourse basis to the Company against the construction/operation and maintenance invoices raised by the supplier and accepts to pay the bank/financial institution at later stage.

The liability to pay to the banks/financial institutions (without recourse basis) on account of bill discounting availed by the supplier is in the Company's normal business operating cycle and considered as payable towards construction/operation and maintenance work carried out by the supplier and disclosed as trade payables.

#### 1.4.19 Financial Instruments

Financial assets and financial liabilities are recognized when a company becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss ("FVTPL") are recognized immediately in the statement of profit and loss.

##### 1.4.19.1 Financial assets

All regular way purchases or sales of financial assets are recognized and derecognized on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

All recognized financial assets are subsequently measured in their entirety at either amortized cost or fair value, depending on the classification of the financial assets.

##### 1.4.19.2 Classifications of financial assets – debt instruments

Debt instruments that meet the following conditions are subsequently measured at amortized cost (except for debt instruments that are designated as at fair value through profit or loss on initial recognition):

- the asset is held within a business model whose objective is to hold assets in order to collect contractual cash flows;
- the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

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

#### 1.4.19.3 Amortized cost and Effective interest method

The effective interest method is a method of calculating the amortized cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the debt instrument, or, where appropriate, a shorter period, to the net carrying amount on initial recognition.

Income is recognized on an effective interest basis for debt instruments other than those financial assets classified as at FVTPL. Interest income is recognized in profit or loss and is included in the "Other income" line item.

#### 1.4.19.4 Financial assets at FVTPL

Investments in equity instruments (other than group) are classified as at FVTPL, unless the Company irrevocably elects on initial recognition to present subsequent changes in FVOCI for equity instruments which are not held for trading.

Debt instruments that do not meet the amortized cost or FVOCI criteria are measured at FVTPL. In addition, debt instruments that meet the amortized cost or FVOCI criteria but are designated as at FVTPL are measured at FVTPL.

A debt instrument that meets the amortized cost or FVTOCI criteria may be designated as at FVTPL upon initial recognition if such designation eliminates or significantly reduces a measurement or recognition inconsistency that would arise from measuring assets or liabilities or recognizing the gains and losses on them on different bases. The Company has not designated any debt instrument as at FVTPL.

Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses arising on re-measurement recognized in profit or loss. The net gain or loss recognized in profit or loss is included in the "Other income" line item.

#### 1.4.19.5 Impairment of financial assets

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

- a. Financial assets that are debt instruments, and are measured at amortised cost.
- b. Lease receivables under Ind AS 17.
- c. Trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 115.
- d. Loan commitments which are not measured as at FVTPL.
- e. Financial guarantee contracts which are not measured as at FVTPL.

ECL is the difference between all contractual cash flows that are due to the group in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR.

The Company has followed simplified approach for recognition of ECL. The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition. Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The Company measures the loss allowance on the basis of estimated realization date for receivables and loans by considering the cash flow model of the respective project SPV's which in the view of the management is the most realistic and appropriate way for estimating the realization date of the receivables with respect to the project SPV's. In respect of other than project SPV's, the management has carried out its internal assessment procedures and accordingly the realization date has been estimated. When estimating the cash flows, the Company is required to consider all contractual terms of the financial instrument (including prepayment, extension, call and similar options) over the expected life of the financial instrument.

ECL allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss. This amount is reflected under the head other income/other expenses in the statement of profit and loss.

#### 1.4.19.6 Reclassification of financial assets



The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The Company's senior management determines change in the business model as a result of external or internal changes which are significant to the Company's operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the Company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The Company does not restate any previously recognised gains, losses (including impairment gains or losses) or interest.

#### 1.4.19.7 Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

#### 1.4.19.8 De-recognition of financial assets

The Company derecognizes a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. If the Company neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Company recognizes its retained interest in the asset and an associated liability for amounts it may have to pay. If the Company retains substantially all the risks and rewards of ownership of a transferred financial asset, the Company continues to recognize the financial asset and also recognizes collateralized borrowing for the proceeds received.

On de-recognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognized in other comprehensive income and accumulated in equity is recognized in profit or loss if such gain or loss would have otherwise been recognized in profit or loss on disposal of that financial asset.

On de-recognition of a financial asset other than in its entirety (e.g., when the Company retains an option to repurchase part of a transferred asset), the Company allocates the previous carrying amount of the financial asset between the part it continues to recognize under continuing involvement, and the part it no longer recognizes on the basis of the relative fair values of those parts on the date of the transfer. The difference between the carrying amount allocated to the part that is no longer recognized and the sum of the consideration received for the part no longer recognized and any cumulative gain or loss allocated to it that had been recognized in other comprehensive income is recognized in profit or loss if such gain or loss would have otherwise been recognized in profit or loss on disposal of that financial asset. A cumulative gain or loss that had been recognized in other comprehensive income is allocated between the part that continues to be recognized and the part that is no longer recognized on the basis of the relative fair values of those parts.

#### 1.4.19.9 Foreign Exchange Gain and Losses

The fair value of financial assets denominated in a foreign currency is determined in that foreign currency and translated at the spot rate at the end of each reporting period.

- For foreign currency denominated financial assets measured at amortised cost and FVTPL, the exchange differences are recognised in profit or loss except for those which are designated as hedging instruments in a hedging relationship.

- Changes in the carrying amount of investments in equity instruments at FVOCI relating to changes in foreign currency rates are recognised in other comprehensive income.

#### 1.4.20 Financial liabilities and equity instruments

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate

The Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts, financial guarantee contracts and derivative financial instruments.

##### 1.4.20.1 Classifications as debt or equity

Debt and equity instruments issued by a Company are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

##### 1.4.20.2 Compound instruments

The components of compound instruments are classified separately as financial liabilities and equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument. A conversion option that will be settled by issue of fixed number of the Company's own equity instruments in exchange of a fixed amount of cash or another financial asset is an equity instrument.

At the date of issue, the fair value of the liability component is estimated using the prevailing market interest rate for similar non-convertible instruments. This amount is recognized as a liability on an amortized cost basis using the effective interest method until extinguished upon conversion or at the instrument's maturity date.

The conversion option classified as equity is determined by deducting the amount of the liability component from the fair value of the compound instrument as a whole. This is recognized and included in equity, net of income tax effects, and is not subsequently re-measured. In addition, the conversion option classified as equity will remain in equity until the conversion option is exercised, in which case, the balance recognized in equity will be transferred to other component of equity. When the conversion option remains unexercised at the maturity date of the convertible note, the balance recognized in equity will be transferred to retained earnings. No gain or loss is recognized in profit or loss upon conversion or expiration of the conversion option.

Transaction costs that relate to the issue of the convertible notes are allocated to the liability and equity components in proportion to the allocation of the gross proceeds. Transaction costs relating to the equity component are recognized directly in equity. Transaction costs relating to the liability component are included in the carrying amount of the liability component and are amortized over the lives of the convertible notes using the effective interest method.

#### 1.4.20.3 Financial liabilities

All financial liabilities are subsequently measured at amortized cost using the effective interest method or at FVTPL. However, financial liabilities that arise when a transfer of a financial asset does not qualify for de-recognition or when the continuing involvement approach applies, financial guarantee contracts issued by the Company and commitments issued by the Company to provide a loan at below-market interest rate are measured in accordance with the specific accounting policies set out below.

##### 1.4.20.3.1 Financial liabilities subsequently measured at amortized cost

Financial liabilities that are not held-for-trading and are not designated as at FVTPL are measured at amortized cost at the end of subsequent accounting periods. The carrying amounts of financial liabilities that are subsequently measured at amortized cost are determined based on the effective interest method. Interest expense that is not capitalized as part of costs of an asset is included in the 'Finance costs' line item.

The effective interest method is a method of calculating the amortized cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

##### 1.4.20.3.2 Financial guarantee contracts

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payments when due in accordance with the terms

Financial guarantee contracts issued by the Company are initially measured at their fair values and, if not designated as at FVTPL, are subsequently measured at the higher of:

- the amount of loss allowance determined in accordance with impairment requirements of Ind AS 109; and
- the amount initially recognized less, when appropriate, the cumulative amount of income recognized in accordance with the principles of Ind AS 115.

#### 1.4.20.3.3 Foreign exchange gains and losses

For financial liabilities that are denominated in a foreign currency and are measured at amortized cost at the end of each reporting period, the foreign exchange gains and losses are determined based on the amortized cost of the instruments and are recognized in 'Other income/ Other expenses' in the line-item 'Net foreign exchange gains/(losses)'.

#### 1.4.20.3.4 De-recognition of financial liabilities

The Company derecognizes financial liabilities when and only when, the Company's obligations are discharged, cancelled or have expired. An exchange between with a lender of debt instruments with substantially different terms is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. Similarly, a substantial modification of the terms of an existing financial liability (whether or not attributable to the financial difficulty of the debtor) is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. The difference between the carrying amount of the financial liability derecognized and the consideration paid and payable is recognized in profit or loss.

#### 1.4.20.3.5 Commitments to provide a loan at a below-market interest rate

Commitments to provide a loan at a below-market interest rate are initially measured at their fair values and, if not designated as at FVTPL, are subsequently measured at the higher of:

- the amount of loss allowance determined in accordance with impairment requirements of Ind AS 109; and
- the amount initially recognised less, when appropriate, the cumulative amount of income recognised in accordance with the principles of Ind AS 115.

#### 1.4.21 Derivative financial instruments

The Company enters into a variety of derivative financial instruments to manage its exposure to interest rate and foreign exchange rate risks, including foreign exchange forward contracts, interest rate swaps and cross currency swaps.

Derivatives are initially recognized 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. The resulting gain or loss is recognized in profit or loss immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in profit or loss depends on the nature of the hedging relationship and the nature of the hedged item.

#### Embedded derivatives

Derivatives embedded in non-derivative host contracts that are not financial assets within the scope of Ind AS 109 are treated as separate derivatives when their risks and characteristics are not closely related to those of the host contracts and the host contracts are not measured at FVTPL.

#### 1.4.22 Hedge accounting

The Company designates certain hedging instruments, which include derivatives, embedded derivatives and non- derivatives in respect of foreign currency risk, as either fair value hedges, cash flow hedges, or hedges of net investments in foreign operations. Hedges of foreign exchange risk on firm commitments are accounted for as cash flow hedges.

At the inception of the hedge relationship, the entity documents the relationship between the hedging instrument and the hedged item, along with its risk management objectives and its strategy for undertaking various hedge transactions. Furthermore, at the inception of the hedge and on an ongoing basis, the Company documents whether the hedging instrument is highly effective in offsetting changes in fair values or cash flows of the hedged item attributable to the hedged risk.

#### Cash flow hedges

The effective portion of changes in the fair value of the designated portion of derivatives that qualify as cash flow hedges is recognized in other comprehensive income and accumulated under the heading of cash flow hedging reserve. The gain or loss relating to the ineffective portion is recognized immediately in profit or loss, and is included in the 'Other gains and losses' line item.

Amounts previously recognized in other comprehensive income and accumulated in equity relating to effective portion as described above are reclassified to profit or loss in the periods when the hedged item affects profit or loss, in the same line as the recognized hedged item. However, when the hedged forecast transaction results in the recognition of a non-financial asset or a non-financial liability, such gains and losses are transferred from equity and included in the initial measurement of the cost of the non-financial asset or non-financial liability.

Hedge accounting is discontinued when the hedging instrument expires or is sold, terminated, or exercised, or when it no longer qualifies for hedge accounting. Any gain or loss recognized in other comprehensive income and accumulated in equity at that time remains in equity and is recognized when the forecast transaction is ultimately recognized in profit or loss. When a forecast transaction is no longer expected to occur, the gain or loss accumulated in equity is recognized immediately in profit or loss.

#### 1.4.23 Cash and cash equivalents

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.

#### 1.4.24 Critical accounting judgments and key sources of estimation uncertainty

#### 1.4.24.1 Critical accounting judgments

The preparation of Financial Statements requires the Company to make estimates and assumptions considered in the reported amounts of Assets and Liabilities (including Contingent Liabilities) as of the date of the Financial Statements and the reported Income and Expenses during the reporting year.

The Company believes that the estimates used in the preparation of the Financial Statements are prudent and reasonable. Actual results could differ from these estimates. Any change in such estimates is recognised prospectively.

Further, the Company has applied the principles of prudence and substance over form for recognition and measurement of its assets and liabilities in view of the matters stated in the Notes 1.5 to 1.19 to the financial statements.

In the process of applying the Company's accounting policies, management has made the following judgements, which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the current financial year in case of following:

- I. Useful life of Property, Plant & Equipment;
- II. Amortization of Intangible assets;
- III. Provision for Employee benefits;
- IV. Deferred Tax;
- V. Income tax - Provision for tax;
- VI. Provision for Onerous contract;
- VII. Impairment testing of Investments – Discounted Cash Flow;
- VIII. Impairment testing of Property under development;
- IX. Discounting of Financial Instruments;
- X. Expected Credit Loss of trade receivables, loans and advances and other receivables;

#### 1.4.24.2 Key sources of estimation uncertainty

Key source of estimation of uncertainty at the date of Financial Statements, which may cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year, is in respect of fair value measurement of financial instruments, receivables, loans and advances, valuation of deferred tax assets, useful life of assets, cash flow models for impairment and ECL.

Key estimations in relation to fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the discounted cash flow model. The inputs to these models and the discount rates are taken from observable markets where possible, but where this is not feasible, a degree of judgment is required in establishing fair values. Judgments include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments. Refer note 34 to the standalone Ind-AS financial statement for further disclosures.

#### Impairment of investments and loans and receivables in/from subsidiaries, joint- ventures and associates and other receivables

Uncertainties involved in determining the recoverable value considered for determining provision for impairment and expected credit loss on investments, trade and other receivables due to subject to finalisation of the claim management process of subsidiaries and joint ventures and their audited financial statements. Further, in certain cases it is based on fair valuation, which is subject to various internal and external factors including significant assumptions or binding financial proposals approved by the Board of Directors which are subject to requisite approvals and acceptance of the Letter of Intent by the successful bidder and recoverable amount in respect of under construction projects is subject to finalisation / acceptance / disbursement of settlement amount by the respective authorities and various other matters as fully described in note 1.12. Any subsequent changes to the above stated variables could impact the carrying value of investments and other receivables.

#### Key estimations in relation to Expected Credit Loss of receivables, loans and interest accrued thereon

The Company has performed valuation for its receivables, loans and interest accrued thereon as to whether there is any ECL. When the fair value of receivables, loans and interest accrued thereon cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the discounted cash flow model. The inputs to these models and the discount rates are taken from observable markets where possible, but where this is not feasible, a degree of judgment is required in establishing fair values. Judgements include considerations of inputs such as expected earnings in future years, liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of these receivables, loans and interest accrued thereon.

#### Key estimations in relation to fair value measurement investments

The Company has performed valuation for its investment as to whether there is any impairment in their fair values. When the fair value of investments cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the discounted cash flow model. The inputs to these models and the discount rates are taken from observable markets where possible, but where this is not feasible, a degree of judgment is required in establishing fair values. Judgements include considerations of inputs such as expected earnings in future years, liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of these investments.

#### Key estimations in relation to Construction revenue and cost

The Company, being a part of construction industry major components of contract estimate are budgeted costs and revenue to complete the contract. While estimating these components various assumptions are considered by the management such as (i) Work will be executed in the manner expected so that the project is completed timely (ii) consumption norms will remain same (iii) Assets will operate at the same level of productivity as determined (iv) Wastage will not exceed the normal % as determined etc. (v) Estimates for contingencies (vi) There will be no change in design and the geological factors will be same as communicated and (vii) price escalations etc. Due to such complexities involved in the budgeting process, contract estimates are highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

#### Key estimations in relation to Useful lives of Property, plant and equipment & Intangible assets

Useful lives of Property, plant and equipment & Intangible Assets (other than the life prescribed under Schedule II of the Companies Act, 2013) are estimated based on internal technical evaluation, taking into account the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, past history of replacement, anticipated technological changes. All these evaluations and assessments involve judgements on part of the management.

#### Key estimations in relation to deferred tax assets and MAT credit entitlement

In assessing the realizability of deferred tax assets and MAT credit entitlement the management of the Company estimates whether the Company will earn sufficient taxable profit in future periods. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable income during the periods in which the temporary differences become deductible. The amount of the deferred tax assets and MAT credit entitlement considered realizable could be reduced in the near term, if estimates of future taxable income during the carry forward period are reduced.

#### Significant Judgements in application of Ind AS 115

The Company applied the following judgements that significantly affect the determination of the amount and timing of revenue from contracts with customers:

##### Project revenue and costs

The percentage-of-completion method places considerable importance on accurate estimates of the extent of progress towards completion and may involve estimates on the scope of deliveries and services required for fulfilling the contractually defined obligations. These significant estimates include total contract costs, total contract revenue, contract risks, including technical, political and regulatory risks, and other judgement. The Company re-assesses these estimates on periodic basis and makes appropriate revisions accordingly.

##### Determining method to estimate variable consideration and assessing the constraint

Before including any amount of variable consideration in the transaction price, the Company considers whether the amount of variable consideration is constrained. The Company determined that the estimates of variable consideration are not constrained based on its historical experience, business forecast and the current economic conditions. In addition, the uncertainty on the variable consideration will be resolved within a short time frame.



#### 1.4.25 Recent accounting pronouncements

##### Standards issued but not yet effective

The amendments to standards that are issued, but not yet effective, up to the date of issuance of the Group's financial statements are disclosed below. The Group intends to adopt these standards, if applicable, when they become effective.

Ministry of Corporate Affairs ("MCA") through Companies (Indian Accounting Standards) Amendment Rules, 2018 has notified the following new amendments to Ind AS which the group has not applied as they are effective for annual periods beginning on or after April 1, 2019.

##### Ind AS 116 – Leases

Ind AS 116 Leases was notified in March 2019 and it replaces Ind AS 17 Leases. Ind AS 116 is effective for annual periods beginning on or after 1 April 2019. It sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to account for all leases under a single on-balance sheet model similar to the accounting for finance leases under Ind AS 17. Lessor accounting under Ind AS 116 is substantially unchanged from today's accounting under Ind AS 17. Ind AS 116 requires lessees and lessors to make more extensive disclosures than under Ind AS 17. The Group is in the process of evaluating the requirements of the standard and its impact on its financial statements.

##### Ind AS 12 – Income taxes (amendments relating to income tax consequences of dividend and uncertainty over income tax treatments).

The amendment relating to income tax consequences of dividend clarify that an entity shall recognise the Income tax consequences of dividends in profit or loss, other comprehensive income or equity according to where the entity originally recognised those past transactions or events. The group does not expect any impact from this pronouncement. It is relevant to note that the amendment does not amend situations where the entity pays a tax on dividend which is effectively a portion of dividends paid to taxation authorities on behalf of shareholders. Such amount paid or payable to taxation authorities continues to be charged to equity as part of dividend, in accordance with Ind AS 12.

The amendment to Appendix C of Ind AS 12 specifies that the amendment is to be applied to the determination of taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates, when there is uncertainty over income tax treatments under Ind AS 12. It outlines the following: (1) the entity has to use judgement, to determine whether each tax treatment should be considered separately or whether some can be considered together. The decision should be based on the approach which provides better predictions of the resolution of the uncertainty (2) the entity is to assume that the taxation authority will have full knowledge of all relevant information while examining any amount (3) entity has to consider the probability of the relevant taxation authority accepting the tax treatment and the determination of taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates would depend upon the probability. The group does not expect any significant impact of the amendment on its financial statements.

##### Ind AS 109 – Prepayment Features with Negative Compensation

The amendments relate to the existing requirements in Ind AS 109 regarding termination rights in order to allow measurement at amortised cost (or, depending on the business model, at fair value through other comprehensive income) even in the case of negative compensation payments. The group does not expect this amendment to have any impact on its financial statements.

##### Ind AS 19 – Plan Amendment, Curtailment or Settlement

The amendments clarify that if a plan amendment, curtailment or settlement occurs, it is mandatory that the current service cost and the net interest for the period after the re-measurement are determined using the assumptions used for the re-measurement. In addition, amendments have been included to clarify the effect of a plan amendment, curtailment or settlement on the requirements regarding the asset ceiling. The group does not expect this amendment to have any significant impact on its financial statements.

## Ind AS 23 – Borrowing Costs

The amendments clarify that if any specific borrowing remains outstanding after the related asset is ready for its intended use or sale, that borrowing becomes part of the funds that an entity borrows generally when calculating the capitalisation rate on general borrowings. The group does not expect any impact from this amendment.

## Ind AS 28 – Long Term Interests in Associates and Joint Ventures

The amendments clarify that an entity applies IND AS 109 Financial Instruments to long term interests in an associate or joint venture that form part of the net investment in the associate or joint venture but to which the equity method is not applied. The Company is in the process of evaluating the requirements of the standard and its impact on its financial statements.

## Ind AS 103 – Business Combinations and Ind AS 111 – Joint Arrangements

The amendment to Ind AS 103 relating to re-measurement clarify that when an entity obtains control of a business that is a joint operation, it re-measures previously held interests in that business. The amendments to Ind AS 111 clarify that when an entity obtains joint control of a business that is a joint operation, the entity does not re-measure previously held interests in that business. The Company is in the process of evaluating the requirements of the standard and its impact on its financial statements.

### 1.5 Order of NCLT for re-opening and re-casting of financial statements

NCLT, vide order no. CP 3638/241-242/2018 dated January 1, 2019, had allowed a petition filed by the Union of India, for re-opening of the books of accounts and re-casting the financial statements under the provisions of Section 130 of the Companies Act, 2013 for the financial years from 2013-14 to 2017-18 of ITNL, its holding company and its fellow subsidiary namely IL&FS Financial Services Limited (“IFIN”).

The process of such re-opening and re-casting of financial statements is currently in progress and the management considering various developments as mentioned in note 1.2 above, will be evaluating various business transactions in those years including mentioned in note 4 (i), note 4 (j) for re-casting, if any, during that exercise. Pending completion of the said exercise, the Company has not made any adjustments with respect to the consequential effect arising therefrom including their effect on (a) business transactions in those financial years (b) the balance sheet as at March 31, 2018 (comparative period end date) and the current year ended March 31, 2019 and (c) the statement of Profit and Loss for the years ended March 31, 2018 and March 31, 2019.

### 1.6 Status of New Board of Directors initiated Forensic Examination

As a consequence of the matter described in Note 1.2 above and various other matters discussed in this stand-alone financial statement, New Board have initiated a forensic examination for the period from April 2013 to September 2018, in relation to certain companies of the Group including ITNL and has appointed an Independent third party Grant Thornton India LLP (“GT”) for performing the forensic audit and to report their findings to the Board of Directors of the holding company. The Company has received one Interim report and the same was discussed in the Board meeting held on November 28, 2019. Copy of the said report has been shared with regulatory agencies. Further as referred in note 24.1, the forensic auditor is in the process of carrying out further examination relating to certain aspects described therein. Pending full completion of their examination, no adjustments have been recorded in these standalone Ind AS financial statements for any consequential effects/ matters that may arise in this regard.

## 1.7 Investigations by Serious Fraud Investigation Office (“SFIO”) and other regulatory agencies

The Ministry of Corporate Affairs (“MCA”), Government of India, has vide its letter dated October 1, 2018 initiated investigation by SFIO against IL&FS and its group companies including ITNL under Section 212 (1) of the Companies Act, 2013. As a part of its investigation, SFIO has been seeking information from the Company on an ongoing basis. The investigation is in progress and the Company is fully cooperating with the investigating agencies. The implications if any, arising from the aforesaid developments would be known only after the aforesaid matters are concluded and hence are not determinable at this stage.

## 1.8 Creditors Claim Process and reconciliation of claims received

Read with note 1.3 to the standalone Ind-AS financial statement, the Resolution Framework submitted by the Company to the Ministry of Corporate Affairs, Government of India which, in turn, was filed with the Hon’ble NCLAT, the creditors of the Company were invited (via advertisement(s) dated May 22, 2019) to submit their claims as at October 15, 2018 with proof, on or before 5 June, 2019 (later extended till February 5, 2020) to a Claims Management Advisor (“CMA”) appointed by the IL&FS Group. The amounts claimed by the financial and operational creditors are assessed for admission by the CMA.

The CMA have submitted their report on the status of the claims received and its admission status. Claims of ₹ 21,249.70 crore (including contingent claims of ₹ 4,912.41 crore) have been filed by Financial Creditors of the Company and out of which claims of ₹ 17,922.25 crore (including contingent claims of ₹ 2,831.22 crore) have been admitted by CMA against the financial liabilities of ₹ 15,400.82 crore in the books. Appropriate disclosure in this respect have been made in note 37.1.

Claims of ₹ 2,780.20 crore have been filed by operational creditors of the Company, out of which claims of ₹ 1,361.27 crore have been admitted by the CMA against the operating liabilities of ₹ 1,047.75 crore in the books till the date of these financial statements. The report is subject to change based on additional information/ clarification that may be received from the creditors in due course.

Management of the Company is in the process of reviewing the claims made by third parties with the CMA, and reconciliation of such claims with the corresponding amounts as per the Company’s books of account is going on. Having regard to the nature, volume and value of claims received, management is of the view that due process will need to be applied to all such claims, in order to finally determine the level of present obligations that would need to be recognised by the Company as liabilities. Based on the ongoing review, the Company has provided the reconciliation for differences amounting to ₹440.23 crore to the CMA and their revert is awaited. Accordingly, no adjustments have currently been made in this regard to these standalone Ind AS financial statements, and all such admitted claims have been disclosed as part of contingent liabilities (refer Note 37.1).

## 1.9 Non-compliance with applicable laws and regulations

As a consequence of the matter described in Note 1.2 above and various other matters discussed in this accompanying stand-alone Ind AS financial statements, the Company is not in compliance with provision of various applicable laws and regulations, including but not limited to the Companies Act 2013, SEBI Regulations as applicable to listed entities, Income Tax Act, 1961, Good and Services Tax Act, 2017, State VAT Regulations, Regulations of the Reserve Bank of India as applicable to the Company and Foreign Exchange Management Act, 1999.

Where the management has identified any non-compliance subsequent to September 30, 2018, these have been reported or are in the process of being reported to the relevant regulator, and the Company intends to comply with the necessary requirements or further directions

at the earliest.

Management is in the process of evaluating the financial and other consequences arising from such non-compliance and of making a comprehensive assessment of other non-compliances, to determine their impact/ consequences, including financial and operational impact, of such non-compliances on the Company. Pending final determination and assessment thereof, no adjustments have been made to these Financial Statements.

#### 1.10 Assessment of various litigations, legal cases, suits, etc.:

As a result of events up to September 30, 2018, as more fully described in note 1.2, there have been various litigations, legal cases and suits filed against the company following the default of borrowings made by the company, as described in the note 17 (h). The Company has also received notices from debenture trustees with respect to default in payment of interest to the debenture holders. Further, the Company is undergoing a resolution process (refer note 1.3) under the order of the NCLT, pending which the management is in the process of making assessments and determinations as to liabilities, provisions and contingent liabilities as per Ind AS 37, Provisions, Contingent Liabilities and Contingent Assets or as per Ind AS 109, Financial Instruments as the case may be. Pending final outcome of such process, no adjustments have been made to the stand-alone financial statements in this regard. Also refer note 37 for contingent liability disclosures.

#### 1.11 Accounting for guarantees and collaterals

The Company has issued various financial guarantees, performance guarantees, letter of awareness, letter of comfort, sponsor guarantees and corporate guarantees in favour of or on behalf of group/ other companies including overseas subsidiaries. Based on information available with management, the total value of such financial guarantees, performance guarantees, letter of awareness, letter of comfort, sponsor guarantees to the lenders of under construction project SPVs and corporate guarantees as at March 31, 2019 is ₹ 7,149.21 crore. Management is in the process of reconciling the completeness and status of various such instruments issued, devolved, claimed and recorded/to be recorded in the books of account, including those guarantees in respect of which claims have been received as part of the claim management process amounting to ₹ 4,912.41 crore, out of which claims of ₹ 2,831.22 crore have been admitted by the CMA (refer note 1.8). Pending such assessment, management has not accounted for any such guarantees in these financial statements in terms of the requirements of Ind AS 109, Financial Instruments or Ind AS 37, Provisions, Contingent Liabilities and Contingent Assets as the case may be.

#### 1.12 Impairment of Investments, loans, trade receivables and other receivables

As a result of the various events that have taken place during the financial year 2018-19 and subsequently up to the date of the financial statements, which are more fully described in note 1.2 to these stand-alone financial statements, there is a significant uncertainty around the recoverability of the carrying amount of the investments, loans, trade and other receivables from the subsidiaries, associates, joint venture, other entities in the IL&FS Group and other third parties. The New Board has also initiated a process for divesting stakes held by the Company and other IL&FS Group entities in various subsidiaries and road projects and related businesses as described above in note 1.3 to the standalone Ind-AS financial statements.

Accordingly, in the current year, the Company in consultation with Board, has performed an assessment to determine the recoverability of the carrying amounts of the investments, loans, trade and other receivables from its subsidiaries associates, joint venture, other entities in the IL&FS Group and other third parties (entities). For the purpose of determining the recoverable amount, the Company has made its assessment on the following basis:

#### Category Basis

- A Entities where Binding Financial bids have been received and approved by the Board, recoverable amount has been determined basis the financial bid received.
- B Entities where Binding Financial bids were received but not accepted by the New Board, the recoverable amount has been determined basis lower of the Fair Market Values assigned by 2 valuers' engaged by the New Board during the divestment process.
- C Entities where no Financial bids were received, recoverable amount has been determined basis Fair market valuation obtained through an independent third-party valuer.
- D Entities, where projects are under construction/ incomplete/ partially incomplete and discussions are ongoing with the Concessioning Authorities for foreclosure/ termination of the Concession Agreements, recoverable amounts have been determined basis the net compensation agreed or indicated by the respective Concessioning Authority for the said foreclosure / termination. Based on the expected timing of realisation of these claims, the present value of the claim has been considered. Further, all known counter-claims and penalties have been adjusted to the recoverable amount.
- For other entities, recoverable amount has been determined on the basis of:
- E Market valuation with appropriate illiquidity discount in respect of listed entity. Net Asset Value based on audited/management accounts of the entities. For others entities classified into 'Red', 'Amber' or 'Green' entities, with 100% provisions being made for exposure to Red entities, as per the policy adopted by the Parent Company. Estimated realisable value based on realisable value of underlying assets. For certain entities based on management best estimate. For overseas entities, realisable value considered as ? Nil.

Based on the above categorisation, the Company has determined its impairment/ expected credit loss (ECL) provision as summarised below:

? in crore

Category as per above	Recoverable amount available to entities	Impairment and ECL recognised	Recoverable amount of investments		Recoverable amount of Loans	Recoverable amount available to Company
				Recoverable amount of trade receivables and contract assets		
				(5)		
	(2)	(3)	(4)		(6)	(4) + (5) + (6) = (7)
(1)						
A	8,111.70	1,783.80	-	31.04	955.17	986.21
B	6,988.13	1,654.46	-	22.39	245.76	268.15
C	2,251.66	1,958.10	-	0.79	166.83	167.62
D	2,994.56	5,016.54	-	42.69	571.18	613.87
E	269.53	3,839.69	99.86	34.59	172.13	306.58
Total	20,615.58	14,252.59	99.86	131.50	2,111.07	2,342.43

^ The recoverable amount for entities is subject to finalization of the claim management process of the respective Entity and its audited financial statements. The recoverable amount available to the Company has been computed based on distribution of recoverable amount of the Entity among all its obligations using the following distribution framework.

- a. First, towards payment to secured financial creditors;
- b. Second, towards unsecured creditors including Operations Creditors and statutory liabilities in proportion of their outstanding. No allocation made against provision for negative premium in the standalone financial statement of project entities;
- c. Third, towards Equity.

The above distribution framework is not in accordance with the Distribution mechanism suggested by New Board and approved by NCLAT pursuant to its order dated March 12, 2020. However, the above distribution framework is considered more conservative.

The significant estimates and judgments applied in determining the recoverable amount in each of the above categories is further explained in detail below:

#### Category Significant Assumptions

A The financial proposals approved by the Board of Directors are binding in nature and are subject to approval of the Committee of Creditors, approval by a retired judge of the Supreme Court and approval of the NCLT. Post approval of the retired judge, the Company will issue a Letter of Intent to the successful bidder. Management believes that it is probable that these transactions will be consummated as intended and they closely approximate their fair value. Accordingly, the financial bids have been considered to determine the recoverable amount.

The New Board as part of divestment process, had appointed 2 independent valuation experts to determine Fair Market Value (FMV) and Liquidation Value (LV) for each entity. The FMVs provide by these experts were used as basis for evaluating the financial bids received. The Company has considered the lower of the FMV assigned by the valuers' for the purpose of determination of recoverable amount.

B The valuers' have used discounted cash flow models (DCF), discounting the future free cash flows of the entity (determined from a market participant perspective) over the tolling period / annuity period of the service concession agreement to the valuation date to arrive at the present value of the cash flows. The recoverable amount so determined is sensitive to the valuers' assessment of discount rate used as well as the expected future cash inflows / outflows and the growth rate used in case of toll projects.

The valuers' have also provided Liquidation Value for each entity which is lower than the FMV. However, the same has not been considered for determination of recoverable amount as the management expects that through the resolution or monetisation process, the projects would continue to operate in future (refer note 1.3).

The Company has obtained fair Market Values as at September 30, 2018 and has not adjusted the present value of the cash flows / working capital up to March 31, 2019. The Company has not done a detailed assessment to determine the impact on account of the same, management believes that overall impact on the impairment provision / ECL provision is not likely to be material.

In respect of entities classified in this category, the New Board as part of the divestment process, had appointed independent valuation expert to determine the Enterprise Value for these entities as at September 30, 2018. The Company has considered the same for the purpose of determination of recoverable amount.

C Under this approach, discounted cash flow model (DCF) has been applied whereby the future free cash flows of the entity (determined from a market participant perspective) over the tolling period / annuity period of the service concession agreement have been discounted to the valuation date to arrive at the present value of the cash flows. The recoverable amount so determined is sensitive to the discount rate used by the experts for the discounted cash flow model as well as the expected future cash inflows / outflows and the growth rate used in case of toll projects.

The Company has obtained Enterprise valuation as at September 30, 2018 and has not adjusted the present value of the cash flows/ working capital up to March 31, 2019. The Company has not done a detailed assessment to determine the impact on account of the same, management believes that overall impact on the impairment provision/ ECL provision is not likely to be material.

D In case of the entities classified in this category, the recoverable amounts is subject to finalisation/ acceptance and disbursement of settlement amount by the respective Concessioning Authority and have been determined basis compensation amounts agreed with/ proposed by the Authority either through letters / communications between the respective project SPV and Authority or minutes of the meetings / orders passed by Conciliation Committee of Independent Experts or through affidavit filed by the Authority for resolution of the project SPV

Further, the Management has estimated the timelines for realisation of the amounts, based on current progress of discussions with the respective Authorities.

In case of entities classified in this category, the Company does not presently have the necessary and/or complete information to support tests based on expected cash flows. Accordingly, management has applied the following methodologies to determine recoverable amount:

1. As per the market price listed on the stock exchange with 50% discount for illiquidity.
2. As per the net asset value in the audited financial statements / management certified financial statements for the year ended March 31, 2019.
3. The IL&FS Group entities have been classified into “Red”, “Amber” and “Green” categories (refer Note 1.3) by a resolution consultant appointed by the Board of Directors based on a 12-months cash flow-based solvency test. In case of entities which are classified into “Red” category (entities which cannot meet their payment obligations towards even senior secured financial creditors, as and when such payment obligations become due), amounts recoverable for the Company has been considered ? Nil.
- E 4. In case of receivable from one of the associate, fair valuation of certain underlying assets (land) is based on latest valuation report and for certain assets, the valuation report available as at March 18 has been considered. However the realizability is subject to the outcome of the resolution process as the said associate is currently part of Corporate Insolvency Resolution Process. (refer note 4(j)) and note 5 (e)).
5. For other entities, based on management best estimate the realisable value has been considered ? Nil.
6. For offshore entities, recoverable amounts have been computed after estimating the recoverable amount of each offshore entity/ investment and after satisfying all the liabilities taken by these offshore entities. Since insolvency petitions have been filed / are being filed for certain entities (Elsamex SA, IIDL and IIDMCC) their recoverable value has been considered ? Nil. Based on current progress, it is expected that offshore liabilities of the Group would be more than the value of offshore assets of the Group, on an aggregate analysis, and hence the recoverable amount for offshore exposures of the Company has been considered ? Nil.

In view of facts mentioned above, management’s approach to determine recoverable amount for this category of assets does not consider the requirement of the relevant Ind AS standards in its entirety.

While carrying out impairment assessment as at March 31, 2018, the Company inadvertently had not considered latest traffic study report, for the purpose of computing projected cash flows of a project. The current year's impairment assessment for that project has been carried out basis the said traffic study report and in accordance with the approach detailed hereinabove, appropriate impairment provision has been recognised in the statement of profit and loss.

The impairment and expected credit loss provisions made after following the assessment as explained above, is prudent and represents the economic substance of the amounts recoverable as at March 31, 2019.

#### 1.13 Fair value note

The key assumptions applied in determining the fair value by applying the discounted cash flow model are as described below. These apply mainly to the entities (or Special Purpose Vehicles (SPV's)) having toll-based service concession arrangements. In case of SPV's having annuity-based service concession arrangements, the revenue (annuities) is principally driven by the service concession agreement and estimates are largely involved in the discount rate applied and Operations and Maintenance expenses to the cash flows.

I. Revenue – To determine the revenue over the period of the service concession arrangement, the Company has considered the toll traffic and the revenue estimate as per the latest available traffic study undertaken by an independent expert. Based on the traffic study an average revenue growth of 10% to 13% year on year over the tolling period has been considered.

II. Operating and Maintenance expenses – These are driven by the service concession arrangements and increase at average of 5% year on year basis, over the concession period. Further, the Company has considered cash outflows for major maintenance expenses over the concession period basis the agreements / past experience / requirement of the concession agreement.

III. Discount Rates - Discount rates have been derived by the valuers' / experts carrying out the valuation exercise. The Discount rates reflect the valuers' assessment of SPV's weighted average cost of capital (WACC) and the current market risks specific to each SPV and takes into consideration the time value of money and any specific risk premium that have not been incorporated in the cash flow estimates and it ranges between 10.01% to 16.26 %

Sensitivity analysis on the above assumptions has not been disclosed as the same is not available from the valuation reports and any unexpected adverse change in future could further affect the carrying value of the investments, loans and other receivables as at March 31, 2019.

#### 1.14 Inter-company confirmations and reconciliations

The Company is in the process of performing and completing the confirmation and reconciliation of inter-company balances with various subsidiaries, associates, joint ventures of the Company. Further, audited financial statements of certain subsidiaries, associates and joint ventures of the Company for the year ended March 31, 2019, are not available. Pending completion of such reconciliation and confirmation, the management has not made any adjustments that may be required to these financial statements including disclosure required by Ind AS-24-Related Party Disclosures.

#### 1.15 Material Uncertainty relating to Going Concern assumption used for the preparation of these financial statements



As at March 31, 2019, the current liabilities of the Company exceeded its current assets by ₹ 17,012.25 crore.

The Company and the IL&FS group in general are undergoing substantial financial stress as at March 31, 2019. During the year ended March 31, 2019, the Company has incurred loss (including other comprehensive income) of ₹ 16,956.12 crore and it has net liabilities of ₹ 13,884.41 crore. The Company has also suffered consistent downgrades in its credit ratings during the year and in September 2018 the credit rating was reduced to “default grade” subsequent to the defaults in repayment of loans taken by the company, details of which are discussed in note-1.2. As a result of the foregoing, the Company’s ability to raise funds has been substantially impaired, with normal business operations being substantially curtailed.

As indicated in note 1.3, there has been a resolution process run by the New Board of IL&FS. The resolution plan seeks a transparent resolution keeping in mind larger public interest, financial stability, legality, various stakeholders’ interest and commercial feasibility. The resolution plan of management is to sale entities wherever possible and maximise value for stakeholders. The Company is taking active steps to monetize its assets and is in discussions with multiple parties to sell its assets (refer note 1.12). The Company is committed to taking necessary steps to meet its financial commitments to the extent possible.

During the year, IL&FS has also engaged an independent third party as resolution advisor for the Group to assess the liquidity at the Company and at various subsidiaries in India. As a result, the companies in the IL&FS group have been classified into three categories as more fully discussed and disclosed in note-1.3 to these financial statements. These classifications reflect the ability of the companies to pay their financial and operations creditors from their operations in normal course of business, and are subject to periodic assessment and review by the management and the New Board and with the results being submitted to the National Company Law Tribunal the last of which have been submitted on August 9, 2019. The Company has been classified as “Red” entity.

The ability of the Company to continue as a going concern is predicated upon its ability to monetize its assets, secure further funding, restructure its liabilities and resume its normal operations. In view of actions that are currently underway, the accompanying financial statements have been prepared on going concern basis based on cumulative impact of certain steps taken by the New Board.

#### 1.16 Accounting for contractual interest income in respect of loans to group companies and finance cost on the borrowings

In line with the affidavit filed by the Ministry of Corporate Affairs with the Hon’ble NCLAT on May 21, 2019, the cut-off date of October 15, 2018 (“cut-off date”) was proposed on account of inter alia the fact that the Hon’ble NCLAT had passed the order on October 15, 2018 which inter alia granted certain relief to the IL&FS Group and also restricted certain coercive actions by the creditors of the IL&FS group.

In terms of the Resolution framework reports, the proposal made is that all liabilities relating to the relevant IL&FS Group entity whether financial (including interest, default interest, indemnity claims and additional charges), operational debt (Including interest, indemnity or other claims) as well as statutory claims (including tax, employment and labour related claims) whether existing at or relating to a period after October 15, 2018 (the Cut-off date, as explained in the previous paragraph) should not continue accruing.

Hon’ble NCLAT vide its judgement dated March 12, 2020, has approved the revised Resolution Framework submitted by New Board along with its amendments. In the said order, Hon’ble NCLAT has also approved October 15, 2018 as the Cut Off date for initiation of resolution process of the Company.

Accordingly, basis the said order and the legal evaluation of the applicability of the cut-off date, management has:

a) Recognised interest income for the year on loans made, only for the period up to October 15, 2018. No such income has been recognised for the period from October 16, 2018 to March 31, 2019, which approximates ₹ 321.76 crore on a gross basis.

b) Recognised finance costs on borrowings (including from third parties) for the year, only for the period up to October 15, 2018. No such finance costs have been recognised for the period from October 16, 2018 to March 31, 2019, which approximates ₹ 745.27 crore.

The amounts above are based on contractually agreed terms and exclude penal / other interest and charges. Further, the above (a) are not applied to entities classified as "Green" category (refer Note 1.3), i.e. entities which are in a position to honour their respective financial and operational liabilities.

#### 1.17 Reconciliation with banks

During the year, certain banks have adjusted/ debited the Company's bank accounts amounting to ₹ 426.34 crore. The adjustments are not authorised by the Company and are in the nature of repayment of loans obtained from the said banks and interest/ penal interest on such loans.

Further, the same banks have credited/ adjusted ₹ 422.09 crore and debit of ₹ 1.96 crore (total ₹ 420.13 crore) for which the management is not aware of its basis and rationale.

The management is in the process of reconciling the said amounts/ accounts, pending outcome of the said assessment, consequential impacts if any are not adjusted in the standalone Ind-AS financial statements.

#### 1.18 Property plant and equipment and Inventories

As fully described in the note 1.2 of the financial statements and reasons stated thereto, all construction works at respective sites were suspended and subsequently the Company has either terminated or is in the process of terminating the construction contracts.

The plant and machinery and inventories at respective construction sites are not in active use and the management is in the process of determining their alternate use including disposal if any. However, as required by Ind AS-36 'Impairment of assets' and Ind AS-2 'Inventories', no analysis has been carried out for determination of recoverable value / net realisable value of such assets.

However, the management has not conducted physical verification of inventories during the year.

Accordingly, no impact has been given in the standalone Ind AS financial statements.

#### 1.19 Other significant transactions

##### Borrowings

The Company had obtained secured/ unsecured loans from certain third parties (including the Company's vendors) having outstanding balances of ₹ 1,181.33 crore as at 31 March 2019 (March 31, 2018: ₹ 990 crore). The Company has provided Letter of Awareness (LOA) amounting to ₹ 1,020 crore (March 31, 2018 ₹ 750 crore) to IL&FS Financial Services Limited (IFIN) in respect of money borrowed by these parties or their group companies from IFIN (also refer note 38).

During the claim management process, some of the parties have represented that the loans given by them to the Company were from the money borrowed by them from IFIN. This matter is under investigation by various regulatory agencies and pending final outcome of the said investigation no adjustments have been recorded in this standalone Ind AS financial statements for consequential effect that may arise in this regard.

In addition to above, during the current year, Trade payable to certain vendors amounting to ₹ 496.05 crore were converted into borrowings (Previous year ended March 31, 2018 ₹ Nil) and outstanding balance of such borrowings as of March 31, 2019 was ₹ 311.91 crore (refer note 17 (j)).

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

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	NA	NA
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	NA	NA
Description of nature of necessary adjustments to provide comparative information	NA	NA
Disclosure of significant accounting policies [TextBlock]	Textual information (45) [See below]	NA

## Textual information (45)

### Disclosure of significant accounting policies [Text Block]

#### Note 1: General Information & Significant Accounting Policies

##### 1.1. General information

IL&FS Transportation Networks Limited ("ITNL" or the Company) is a public limited company incorporated in India. Its parent and ultimate holding company is Infrastructure Leasing & Financial Services Limited ("IL&FS" or the holding Company). The addresses of its registered office and principal place of business are 'The IL&FS Financial Center, Plot C-22, 'G' Block, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051. ITNL is a developer, operator and facilitator of surface transportation infrastructure projects, taking projects from conceptualization through commissioning to operations and maintenance under public to private partnership on build-operate transfer ("BOT") basis in India.

1.2. Significant developments at the Company, IL&FS and various group companies ('the IL&FS Group') during the year ended March 31, 2019 and subsequent to the year end.

The Company reported defaults on its borrowing obligations during the financial year 2018-19. Further, the credit rating of the Company and its holding company was downgraded to 'D' (lowest grade) in September 2018.

Pursuant to a report filed by the Registrar of Companies, Mumbai ("ROC") under Section 208 of the Companies Act, 2013, the Government of India vide their Order dated September 30, 2018, directed that the affairs of the holding company and its specified subsidiaries including the Company be investigated by the Serious Fraud Investigation Office ("SFIO"). SFIO accordingly commenced investigation of affairs of the said companies.

The Union of India on October 1, 2018 filed a petition with the National Company Law Tribunal ("NCLT") seeking an order under section 242(2) and section 246 read with section 339 of the Companies Act, 2013 on the basis of the interim reports of the ROC and on the following grounds:

The precarious and critical financial condition of the IL&FS Group and their inability to service their debt obligations had rattled the money market. On a careful consideration of the Union of India, it was of the opinion that affairs of the IL&FS Group were conducted in a manner contrary to the public interest due to its mis-governance; and The intervention of the Union of India is necessary to prevent the downfall of the IL&FS Group and the financial markets.

It was felt that the governance and management change is required to bring back the IL&FS Group from financial collapse, which may require, among other things, a change in the existing Board and management and appointment of a new management.

Based on the above petition, the NCLT vide its order dated October 1, 2018 suspended the erstwhile board of the holding company and appointed the New Board of Directors (hereinafter, "New Board") proposed by the Union of India with seven persons namely:

1. Mr Uday Kotak
2. Mr Vineet Nayyar
3. Mr G N Bajpai
4. Mr G C Chaturvedi
5. Dr Ms Malini Shankar
6. Mr Nand Kishore
7. Mr C S Rajan

The present constitution of the New Board of IL&FS is as follows:

1. Mr Uday Kotak, Chairman
2. Mr Vineet Nayyar, Vice Chairman (Managing Director till March 31, 2019)
3. Mr C S Rajan, Director (Managing Director from April 2, 2019)
4. Mr Bijay Kumar, Deputy Managing Director
5. Mr Nand Kishore
6. Dr Ms Malini Shankar
7. Mr N Srinivasan
8. Mr G C Chaturvedi

Pursuant to developments mentioned above the Board of Directors of the Company and its other Committees were reconstituted as detailed below:

#### Board of Directors

Name	Status
------	--------

Mr Hari Sankaran	Resigned effective October 1, 2018
Mr Arun Saha	Resigned effective October 1, 2018
Mr. K Ramchand, Managing Director	Resigned effective October 29, 2018
Mr Mukund Sapre	Resigned effective November 2, 2018
Ms Neeru Singh	Resigned effective November 1, 2018
Ms Deepak Dasgupta	Ceased to be Director on March 31, 2019 upon expiry of term
Mr R C Sinha	Ceased to be Director on March 31, 2019 upon expiry of term
Mr H P Jamdar	Ceased to be Director on March 31, 2019 upon expiry of term
Mr Vineet Nayyar	Appointed as additional director effective October 25, 2018
Mr C. S. Rajan	Appointed as additional director effective October 25, 2018
Mr Nand Kishore	Appointed as additional director effective November 15, 2018
Mr Bijay Kumar	Appointed as additional director effective May 21, 2019

\* Mr Ravi Parthasarathy resigned from the Board effective July 21, 2018

#### Audit Committee

Name	Status
Mr Arun Saha	Resigned as Director effective October 1, 2018
Mr R C Sinha	Ceased to be Director on March 31, 2019 upon expiry of term
Mr Deepak Dasgupta	Ceased to be Director on March 31, 2019 upon expiry of term
Mr H P Jamdar	Ceased to be Director on March 31, 2019 upon expiry of term
Mr Vineet Nayyar	Appointed effective April 23, 2019
Mr C. S. Rajan	Appointed effective April 23, 2019
Mr Nand Kishore	Appointed effective November 15, 2018

#### Corporate Social Responsibility Committee

Name	Status
Ms. Neeru Singh	Resigned effective November 1, 2018
Mr. H P Jamdar	Ceased to be Directors on March 31, 2019 upon expiry of term
Mr. K. Ramchand	Resigned effective October 29, 2018
Mr. Mukund Sapre	Resigned effective November 2, 2018
Mr Vineet Nayyar	Appointed effective April 23, 2019
Mr C. S. Rajan	Appointed effective November 15, 2018
Mr Nand Kishore	Appointed effective April 23, 2019

#### Nomination & Remuneration Committee

Name	Status
Mr. Ravi Parthasarathy	Resigned effective July 21, 2018
Mr R C Sinha	Ceased to be Director on March 31, 2019 upon expiry of term
Mr Hari Sankaran	Ceased to be directors on October 1, 2018
Mr H P Jamdar	Ceased to be Director on March 31, 2019 upon expiry of term
Mr Vineet Nayyar	Appointed effective April 23, 2019
Mr C. S. Rajan	Appointed effective October 25, 2018
Mr Nand Kishore	Appointed effective April 23, 2019

#### Stakeholders Relationship Committee

Name	Status
Mr Arun Saha	Resigned effective October 1, 2018



Mr K Ramchand	Resigned effective October 29, 2018
Mr Vineet Nayyar	Appointed effective April 23, 2019
Mr C. S. Rajan	Appointed effective April 23, 2019
Mr Nand Kishore	Appointed effective November 15, 2018

Further applications were made by the Union of India and others, to the NCLT and the National Company Law Appellate Tribunal ("NCLAT") on various matters. The NCLAT, on October 15, 2018, ordered a stay until further orders on the following matters:

I. The institution or continuation of suits or any other proceedings by any party or person or bank or Company against IL&FS and its group companies in any court of law/tribunal/arbitration panel or arbitration authority.

II. Any action by any party or person or bank or company etc. to foreclose, recover, enforce any security interest created over the assets of IL&FS and its group companies including any action under the Securitization and Reconstruction of Financial Assets and Enforcement of Securities Interest Act, 2002.

III. The acceleration, premature, withdrawal, or other withdrawal, invocation of any term loan, corporate loan, bridge loan, commercial paper, debentures, fixed deposits, guarantees, letter of support, commitment or comfort and other financial obligations availed by IL&FS and its group companies.

IV. Suspension of temporarily any term loan, corporate loan, bridge loan, commercial paper, debentures, fixed deposits, and any financial liability taken by IL&FS and its group companies.

V. Any and all banks, financial institutions from exercising the right to set off or lien against any amount lying with any creditor against any dues whether principal or interest or otherwise against the balance lying in any the bank account and deposits whether current, savings or otherwise of IL&FS and its group companies.

### 1.3 Resolution process proposed by New Board for the Company

The New Board as part of the resolution process, has submitted several progress reports to the NCLT. This includes framework for a resolution plan and process, steps undertaken for monetization of assets, appointment of consultants, and classification of group entities based on their abilities to meet various financial and operational obligations, measures for cost optimization and protocol for making payments beyond certain limits.

As discussed earlier, the NCLAT had given a moratorium to IL&FS and its group entities and that no creditors can proceed against it except

under article 226 of the Constitution.

The resolution plan seeks a fair and transparent resolution for the Company while keeping in mind larger public interest, financial stability, various stakeholders' interest, compliance with legal framework and commercial feasibility. It is proposed to have a timely resolution process which in turn mitigates the fallout on the financial markets of the country and restore investor confidence in the financial markets thereby serving larger public interest. The Company being a holding company of transportation vertical of IL&FS having projects through various group entities, depends on its group entities to continue operating as a going concern. The resolution plan and processes for various verticals are under way and options of restructuring business, as well as exits are planned. The plan of the management is to sell/exit from assets at the group entity as a going concern.

The New Board is pursuing vertical level, SPV level and asset level resolution plan. The assessment of the New Board, based on analysis of the current position of and challenges facing the IL&FS group, is that an Asset Level Resolution Approach serves the best interest of all stakeholders to achieve final resolution. Further, the stakeholders' interests will be protected adequately since the framework and asset sale will be subject to NCLAT approval. The agreed resolution plan would be made public for the knowledge of all concerned stakeholders through an affidavit filed by the Union of India before Hon'ble NCLAT.

Strategic actions taken include:

- a. Appointing Legal, Transaction and Resolution Advisors.
- b. Securing a moratorium order from third party actions.
- c. Setting up 'Operating Committee' of senior executives for managing daily operations.
- d. Developing solution framework for managing unprecedented group insolvency using an umbrella resolution approach.
- e. Active recovery actions on external lending portfolio of the IL&FS Group.
- f. Working with central and state government authorities to resolve outstanding claims.

The entities in the IL&FS group, have been classified into Indian and offshore entities. Further, the Indian IL&FS entities have been classified by an independent third party, into three categories of entities based on a 12-month cash flow based solvency test viz. "Green", "Amber" and "Red", indicating their ability to repay both financial and operating creditors, only operating creditors, or only going concern respectively.

Based on this classification of "Green", "Amber" and "Red", the New Board has put in place a payment protocol for the IL&FS group during the resolution process. The classification of the entities, the payment protocol and the resolution framework has been filed with the NCLAT and the NCLAT has directed the appointment of Justice D K Jain (Retired) to supervise the resolution process for the IL&FS group.

The Company is classified as a "Red" entity, indicating that it is not able to meet all obligations (financial and operational) including the payment obligations to senior secured financial creditors. Accordingly, the Company is permitted to make only those payments necessary to

maintain and preserve the going concern status. Resultantly, construction activities at all ongoing projects have been suspended/ terminated post September 2018. The Company through its various SPVs has also initiated discussions with the respective Concession Authorities for foreclosure/ termination of incomplete / partially incomplete projects.

In order to maintain going concern status of the SPVs for which Operation and Maintenance (“O&M”) activities are carried out by the Company, it has continued to perform its obligations with respect to the said activities post September 2018 and O&M activities are carried out uninterrupted. However, with effect from January 01, 2019, out of total contracts for O&M activities with 15 SPVs, the Company has novated 10 O&M contracts to Elsamex Maintenance Services Limited, a wholly owned subsidiary of the Company

#### Divestments initiated by New Board

Pursuant to the Report on Progress and Way Forward dated October 30, 2018 (“Report”) submitted by IL&FS to the Ministry of Corporate Affairs, Government of India, which in turn was filed with the Hon’ble NCLT, a publicly solicited bid process for certain assets in the domestic roads vertical was initiated on December 18, 2018 (with public advertisements being published in the Economic Times dated December 18, 2018 and the Maharashtra Times dated December 18, 2018), and expressions of interest (“EOI”) were sought for a potential acquisition of IL&FS Group’s (including of the Company’s) equity stake(s) / interest(s) in the following assets/ businesses.

7 operating annuity-based road projects in various parts of India; 8 operating toll-based road projects in various parts of India; 4 under construction road projects in various parts of India; and 3 other assets and businesses, which includes engineering, procurement and construction business, operations and maintenance business in connection with infrastructure projects (Elsamex Maintenance Services Limited) and operation and management of a sports complex (Karyavattom Sports Facilities Limited).

In response to the above advertisement, the IL&FS Group received EOIs from 34 applicants out of which 32 applicants were considered eligible after technical evaluation as per eligibility criteria set forth in the EOIs (“Eligible Applicants”). Subsequently, the eligible applicants were, after receipt of an executed non-disclosure undertaking, provided access to a virtual data room containing required information about these projects/ assets. The request for proposal was also subsequently issued by the IL&FS Group to the Eligible Applicants, seeking binding bids in respect of these assets. The process was on-going as on March 31, 2019.

The resolution process for the IL&FS Group is being undertaken in accordance with the Third Progress Report – Proposed Resolution Framework for the IL&FS Group dated December 17, 2018, the Addendum to the Third Progress Report dated January 15, 2019 and the Second Addendum to the Third Progress Report dated December 5, 2019 (collectively the “Resolution Framework”). The New Board has till date submitted five progress reports to the NCLT on the resolution plans and latest of which were submitted on August 9, 2019. The New Board also submitted a revised Resolution Framework for all Group Companies to Hon’ble NCLAT vide an affidavit dated January 9, 2020, an addendum to the said affidavit was filed with Hon’ble NCLAT on February 7, 2020.

#### Events post March 31, 2019

I. Binding bids were received on August 30, 2019 (i.e. the binding bid due date) for 10 special purpose vehicles of the Company, of which for the following 5 SPVs, the sale process is currently ongoing in accordance with the Resolution Framework

- a. Jharkhand Infrastructure Implementation Company Limited;
- b. Chenani Nashri Tunnelway Limited;
- c. Jorabat Shillong Expressway Limited;
- d. Hazaribagh Ranchi Expressway Limited;
- e. Pune Sholapur Road Development Company Limited

II. For the following 5 SPVs, the respective bids were significantly lower than the average 'fair market value', obtained by the New Board for the relevant ITNL SPV in the manner as contemplated in the Resolution Framework:

- a. Moradabad Bareilly Expressway Limited;
- b. Jharkhand Road Projects Implementation Company Limited;
- c. Baleshwar Kharagpur Expressway Limited;
- d. Road Infrastructure Development Company of Rajasthan Limited; and
- e. Sikar Bikaner Highway Limited.

III. No binding bids were received for the following 4 SPVs:

- a. West Gujarat Expressway Limited;
- b. East Hyderabad Expressway Limited;
- c. Thiruvananthapuram Road Development Company Limited;
- d. Barwa Adda Expressway Limited.

No bids were also received for engineering, procurement and construction business of ITNL and operations and maintenance business carried

out by Elsamex Maintenance Services Ltd. Further, for another asset, namely Karyavattom Sports Facilities Limited (which operates a stadium complex), binding bids have been received and are under evaluation by the New Board

For the 9 SPVs (mentioned in paragraph II and III above), after careful evaluation of alternate resolution options, the New Board has given its in-principle approval to establish an infrastructure investment trust (“InvIT”) under the Securities and Exchange Board of India (Infrastructure and Investment Trusts) Regulation 2014. The proposal envisages establishment of an InvIT for holding the equity and other receivables from the relevant SPVs in consideration of units to be issued by the InvIT.

In furtherance of the same, the following steps have been undertaken:

- (i) the Company has incorporated a wholly owned subsidiary to act as the Sponsor to the proposed InvIT; and
- (ii) The application for registration of the InvIT has been made to the Securities and Exchange Board of India, which is under consideration.

The Company expects to complete the setup of the InvIT and transfer of the projects to the said InvIT in financial year 2021.

Hon’ble NCLAT vide its judgement dated March 12, 2020, has approved the revised Resolution Framework submitted by New Board along with its amendments and also directed IL&FS and the Union of India to conclude the resolution process for all IL&FS Group entities preferably within 90 days. Subsequently, vide its order dated March 30, 2020, the NCLAT clarified that lock down/shut down period as ordered by the Central Government and State Government will be excluded for the calculation of aforementioned 90 days.

The impact of the approved Resolution Framework to the extent it relates to manner of distribution of the proceeds among all the obligations of the entity (Distribution Framework) has not been given in these Financial Statements.

#### 1.4 Significant accounting policies and critical estimates and judgements

##### 1.4.1 Statement of compliance

The Company’s financial statements have been prepared in accordance with the provisions of the Companies Act, 2013 and the Indian Accounting Standards (“Ind AS”) notified under the Companies (Indian Accounting Standards) Rules, 2015 read with Section 133 of the Companies Act, 2013 (as amended from time to time).

The Company’s compliance with the measurement and recognition and presentation and disclosure requirements of the Ind-AS are subject to the matters described in notes 1.5, 1.6 and 1.7 to the standalone Ind-AS financial statements.

These financial statements include Balance sheet, Statement of Profit and Loss, Statement of Changes in Equity and Statement of Cash flows and notes, comprising a summary of significant accounting policies and other explanatory information and comparative information in respect of the preceding period.

#### 1.4.2 Basis of preparation and presentation

##### Basis of preparation

The financial statements have been prepared on a historical cost basis, except for the following asset and liabilities which have been measured at fair value or revalued amount:

- Derivative financial instruments,
- Certain financial assets and liabilities measured at fair value (refer accounting policy regarding financial instruments).

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 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. Fair value for measurement and/or disclosure purposes in these financial statements is determined on this basis.

The principal accounting policies applied in the presentation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Presentation of financial statements

The financial statements (except for Statement of Cash Flow) are prepared and presented in the format prescribed in Division II – Ind AS Schedule III (“Schedule III”) to the Companies Act, 2013.

The Statement of Cash Flow has been prepared and presented as per the requirements of Ind AS 7 “Statement of Cash flows”.

Amounts in the financial statements are presented in Indian Rupees in Crore as per the requirements of Schedule III. “Per share” data is presented in Indian Rupees up to two decimals places.

#### 1.4.3 Investments in subsidiaries, associates and joint ventures

Investment in subsidiaries, associates and joint ventures are measured at cost as per Ind AS 27.

If there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the net investment in a subsidiary, associate or a joint venture (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows from the net investment that can be reliably estimated, then it is necessary to recognize impairment loss with respect to the Company's investment in a subsidiary, associate or a joint venture.

When necessary, the entire carrying amount of the investment (including goodwill) is tested for impairment in accordance with Ind AS 36 Impairment of Assets as a single asset by comparing its recoverable amount (higher of value in use and fair value less costs of disposal) with its carrying amount. Any impairment loss recognized is reduced from the carrying amount of the investment and recognized in the profit or loss. Any reversal of that impairment loss is recognized to the extent that the recoverable amount of the investment subsequently increases but the increase is restricted to the amounts that would arise had no impairment loss been recognized in previous years.

Investments in subsidiaries, associates and joint venture are an integral part of business of the Company in their surface transportation business.

The Company regularly evaluates the investment portfolio and as part of monetization plan decides to dispose/ sell the investments. Any gain arising out of sale of investments of subsidiary, associates, joint venture are recognized to Statement of Profit and Loss and included as part of Other Operating Income.

In case of losses, it is recognized as other expenses in the Statement of Profit and Loss.

#### 1.4.4 Fair value measurement

The Company measures financial instruments, such as, derivatives at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

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

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

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

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

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

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

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

External valuers are involved for valuation of significant assets, such as properties, Investments.

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

This note summarises accounting policy for fair value. Other fair value related disclosures are given in the relevant notes.

- Disclosures for valuation methods, significant estimates and assumptions.
- Quantitative disclosures of fair value measurement hierarchy.
- Investment property under development.
- Financial instruments (including those carried at amortised cost).



#### 1.4.5 Non-current assets held for sale

Non-current assets and disposal groups are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. This condition is regarded as met only when the asset (or disposal group) is available for immediate sale in its present condition subject only to terms that are usual and customary for sales of such asset and its sale is highly probable. Management must be committed to the sale, which should be expected to qualify for recognition as a completed sale within one year from the date of classification.

Non-current asset or disposal group classified as held for sale are measured at the lower of their carrying amount and fair value less cost to sell. Assets and liabilities classified as held for sale are presented separately in the balance sheet.

Property, plant and equipment and intangible assets once classified as held for sale are not depreciated or amortized.

#### 1.4.6 Revenue recognition

##### Ind AS 115 – Revenue from contract with customer

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services. The Company has generally concluded that it is the principal in its revenue arrangements, because it typically controls the goods or services before transferring them to the customer.

The Company applies the five-step approach for recognition of revenue:

1. Identification of contract(s) with customers;
2. Identification of the separate performance obligations in the contract;
3. Determination of the transaction price;
4. Allocation of transaction price to the separate performance obligations; and
5. Recognition of revenue when (or as) each performance obligation is satisfied.

## Revenue from construction contracts

Performance obligation in case of long term construction contracts satisfied over a period of time, since the Company creates an asset that the customer controls as the asset is created and the Company has an enforceable right to payment for performance completed to date if it meets the agreed specifications.

Revenue from long term construction contracts, where the outcome can be estimated reliably is recognized under the percentage of completion method by reference to the stage of completion of the contract activity.

The stage of completion is measured by input method i.e. the proportion that costs incurred to date bear to the estimated total costs of a contract. The percentage-of-completion method (an input method) is the most faithful depiction of the company's performance because it directly measures the value of the services transferred to the customer.

The total costs of contracts are estimated based on technical and other estimates. In the event that a loss is anticipated on a particular contract, provision is made for the estimated loss. Contract revenue earned in excess of billing is reflected under as "contract asset" and billing in excess of contract revenue is reflected under "contract liabilities".

Retention money receivable from project customers does not contain any significant financing element, these are retained for satisfactory performance of contract.

The major component of contract estimate is "budgeted cost to complete the contract" and on assumption that contract price will not reduce vis-à-vis agreement values. While estimating the various assumptions are considered by management such as:

Work will be executed in the manner expected so that the project is completed timely; Consumption norms will remain same; Cost escalation comprising of increase in cost to complete the project are considered as a part of budgeted cost to complete the project etc.

Due to technical complexities involved in the budgeting process, contract estimates are highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

## Service Contracts

For service contracts (including maintenance contracts) in which the company has the right to consideration from the customer in an amount that corresponds directly with the value to the customer of the company's performance completed to date, revenue is recognized when services are performed and contractually billable.

## Variable Consideration

The nature of the company's contracts gives rise to several types of variable consideration, including claims, unpriced change orders, award and incentive fees, change in law, liquidated damages and penalties. The company recognizes revenue for variable consideration when it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur. The company estimates the amount of revenue to be recognized on variable consideration using the expected value (i.e. the sum of a probability-weighted amount) or the most likely amount method, whichever is expected to better predict the amount.

The Company's claim for extra work, incentives and escalation in rates relating to execution of contracts are recognized as revenue in the year in which said claims are finally accepted by the clients.

Before including any amount of variable consideration in the transaction price, the Company considers whether the amount of variable consideration is constrained. The Company determined that the estimates of variable consideration are not constrained based on its historical experience, business forecast and the current economic conditions. In addition, the uncertainty on the variable consideration will be resolved within a short time frame.

## Dividend and Interest Income

Dividend income is recognised when the right to receive payment is established. Interest income is recognised using the effective interest method.

## CONTRACT BALANCES

### Contract Assets

A contract asset is the right to consideration in exchange for goods or services transferred to the customer. If the Company performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is conditional.

Contract assets represent revenue recognized in excess of amounts billed and include unbilled receivables. Unbilled receivables, which represent an unconditional right to payment subject only to the passage of time, are reclassified to accounts receivable when they are billed under the terms of the contract.

### Trade Receivables

A receivable represents the Company's right to an amount of consideration that is unconditional (i.e. only the passage of time is required before payment of the consideration is due). Refer to accounting policies of financial assets in point 1.4.19 of Accounting Policies – Financial Instruments.

#### Contract Liabilities

A contract liability is the obligation to transfer goods or services to a customer for which the Company has received consideration (or an amount of consideration is due) from the customer. If a customer pays consideration before the Company transfers goods or services to the customer, a contract liability is recognised when the payment is made, or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Company performs under the contract.

Contract liabilities represent amounts billed to clients in excess of revenue recognized to date and other advances received from customers.

#### 1.4.7 Leases

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

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

For arrangements entered into prior to April 1, 2015 the Company has determined whether the arrangement contain lease on the basis of facts and circumstances existing on the date of transition.

#### Company as lessee

1. Assets held under finance leases are initially recognized as assets of the Company at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation.

2. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognized immediately in profit or loss, unless they are directly attributable to qualifying assets, in which case they are capitalized in accordance with the Company's general policy on borrowing costs. (refer note 1.4.9) Contingent rentals are recognized as expenses in the periods in which they are incurred.

3. A leased asset is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Company will obtain ownership by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

4. Operating lease payments are recognized as an expense in the statement of profit and loss on a straight-line basis over the lease term.

#### Company as lessor

1. Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Rental income from operating lease is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

2. Leases are classified as finance leases when substantially all of the risks and rewards of ownership transfer from the Company to the lessee. Amounts due from lessees under finance leases are recorded as receivables at the Company's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease.

#### 1.4.8 Foreign currencies

The Company's financial statements are presented in INR, which is also the Company's functional currency.

In preparing the financial statements of Company, transactions in currencies other than the Company's functional currency (foreign currencies) are recognized at the rates of exchange prevailing at the dates of the transactions. 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 translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognized in OCI or statement of profit or loss are also recognized in OCI or statement of profit or loss, respectively).

The Company had exercised the option of amortizing / capitalizing the exchange differences arising on long-term foreign currency monetary items as given under Ministry of Corporate Affairs ("MCA") Notification No. G.S.R 914(E) dated December 29, 2011.

Exchange differences on monetary items are recognized in profit or loss in the period in which they arise except for:

- exchange differences on foreign currency borrowings relating to assets under construction for future productive use, which are included in the cost of those assets when they are regarded as an adjustment to interest costs on those foreign currency borrowings;

- Exchange differences on transactions entered into in order to hedge certain foreign currency risks (see note 21 below for hedging accounting policies); these are recognised in OCI until the net investment is disposed of, at which time, the cumulative amount is reclassified to profit or loss.

#### 1.4.9 Borrowing costs

Borrowing costs are recognised in the period to which they relate, regardless of how the funds have been utilised, except where it relates to the financing of construction of development of assets requiring a substantial period of time to prepare for their intended future use. Interest is capitalised up to the date when the asset is ready for its intended use. The amount of interest capitalised for the period is determined by applying the interest rate applicable to appropriate borrowings outstanding during the period to the average amount of accumulated expenditure for the assets during the period. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

All other borrowing costs are recognized in statement of profit and loss in the period in which they are incurred.

Also, refer note 1.16 to the standalone Ind-AS financial statements to understand the accounting treatment provided in the current year considering the resolution process in place.

#### 1.4.10 Employee benefits

##### Retirement benefit costs and termination benefits

Payments to defined contribution retirement benefit plans are recognized as an expense when employees have rendered service entitling them to the contributions. The Company has no obligation, other than the contribution payable to the provident fund, superannuation fund.

For defined benefit retirement benefit plans, the cost of providing benefits is determined using the projected unit credit method, with actuarial valuations being carried out at the end of each annual reporting period. Re-measurement, comprising actuarial gains and losses, the effect of the changes to the asset ceiling (if applicable) and the return on plan assets (excluding net interest), is reflected immediately in the balance sheet with a charge or credit recognized in other comprehensive income in the period in which they occur. Re-measurement recognized in other comprehensive income is reflected immediately in retained earnings and will not be reclassified to profit or loss. Past service costs are recognised in profit or loss on the earlier of:

- The date of the plan amendment or curtailment,
- The date that the Company recognises related restructuring costs, and
- Net interest is calculated by applying the discount rate at the beginning of the period to the net defined benefit liability or asset.

Defined benefit costs are categorized as follows:

- service cost (including current service cost, past service cost, as well as gains and losses on curtailments;
- net interest expense or income; and
- re-measurement.

The Company presents the first two components of defined benefit costs in profit or loss in the line item 'Employee benefits expense'. Curtailment gains and losses are accounted for as past service costs.

The present value of the defined benefit plan liability is calculated using a discount rate which is determined by reference to market yields at the end of the reporting period on government bonds.

The retirement benefit obligation recognized in the balance sheet represents the actual deficit or surplus in the Company's defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any economic benefits available in the form of refunds from the plans or reductions in future contributions to the plans.

A liability for a termination benefit is recognized at the earlier of when the entity can no longer withdraw the offer of the termination benefit and when the entity recognizes any related restructuring costs.

Short-term and other long-term employee benefits

A liability is recognized for benefits accruing to employees in respect of wages and salaries, annual leave and sick leave in the period the related service is rendered at the undiscounted amount of the benefits expected to be paid in exchange for that service.

Liabilities recognized in respect of short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in exchange for the related service.

Liabilities recognized in respect of other long-term employee benefits are measured at the present value of the estimated future cash outflows expected to be made by the Company in respect of services provided by employees up to the reporting date.

#### 1.4.11 Taxation

##### Current tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. Taxable profit differs from 'profit before tax' as reported in the 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.

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

##### Deferred tax

Deferred tax is recognized 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 recognized for all taxable temporary differences. Deferred tax assets (including unused tax credits such as MAT credit and unused tax losses such as carried forward business loss and unabsorbed depreciation) are generally recognized 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 utilized. Such deferred tax assets and liabilities are not recognized if the temporary difference arises from the initial recognition (other than in a business combination) 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 realized, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

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



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

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 to recover or settle the carrying amount of its assets and liabilities.

#### 1.4.12 Property, plant and equipment

Property, plant and equipment acquired by the Company are reported at acquisition cost, with deductions for accumulated depreciation and impairment losses, if any.

The acquisition cost includes the purchase price (excluding refundable taxes) and expenses, such as delivery and handling costs, installation, legal services and consultancy services, directly attributable to bringing the asset to the site and in working condition for its intended use.

Where the construction or development of any asset requiring a substantial period of time to set up for its intended use is funded by borrowings, the corresponding borrowing costs are capitalized up to the date when the asset is ready for its intended use.

All assets are depreciated on a Straight-Line Method (SLM) of Depreciation, over the useful life of assets which are estimated by the management and are in line with Schedule II of the Companies Act, 2013 other than assets specified in para below

Following assets are depreciated over a useful life other than the life prescribed under Schedule II of the Companies Act, 2013 based on internal technical evaluation, taking into account the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, past history of replacement, anticipated technological changes etc.:

Asset	Useful life based on SLM
Data Processing Equipment (Server & Networking)	4
Mobile Phones and I pad / Tablets	Fully depreciated in the year of purchase
Specialized office equipment's	3
Vehicles	5

Assets provided to employees

3

All categories of assets costing less than ₹ 5000 /- each

Fully depreciated in the year of purchase

The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

Assets held under finance leases are depreciated over their expected useful lives on the same basis as owned assets. However, when there is no reasonable certainty that ownership will be obtained by the end of the lease term, assets are depreciated over the shorter of the lease term and their useful lives.

An item of property, plant and equipment is derecognized 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 of the asset and is recognized in profit or loss.

The Company has elected to continue with the carrying value of all of its plant and equipment and intangible assets recognized as of April 1, 2015 (transition date) measured as per the previous GAAP and use that carrying value as its deemed cost as of the transition date.

#### 1.4.13 Investment property under development

Investment properties are properties held to earn rentals and/or for capital appreciation (including property under construction for such purposes). Investment properties are measured initially at cost, including transaction costs. Subsequent to initial recognition, investment properties are measured in accordance with requirements of Ind AS 16 for cost model.

Though the Company measures investment property using cost-based measurement, the fair value of investment property is disclosed in the note to the standalone Ind-AS financial statement. Fair values are determined based on an annual evaluation performed by an accredited external independent valuer applying a valuation model recommended by the Royal Institute of Chartered Surveyors.

Investment property is derecognised either when it is being disposed of or when it is permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of de-recognition.

#### 1.4.14 Intangible assets

Intangible assets comprise of software and amounts paid for acquisition of commercial rights under an “Operation and Maintenance” agreement for a toll road project and are depreciated as follow:

Asset Type	Useful Life
General software	4 years

Intangible assets are reported at acquisition cost with deductions for accumulated amortisation and impairment losses, if any. The amortisation period and the amortisation method for an intangible asset with a finite useful life is reviewed at least at the end of each reporting period.

Acquired intangible assets are reported separately from goodwill if they fulfil the criteria for qualifying as an asset, implying they can be separated, or they are based on contractual or other legal rights and that their market value can be established in a reliable manner.

An impairment test of such intangible assets is conducted annually or more often if there is an indication of a decrease in value. The impairment loss, if any, is reported in the Statement of Profit and Loss.

Intangible assets are amortised on a “straight line” basis over their estimated useful lives. The estimated useful life of software is four years. The amount paid for acquisition of the rights under the “Operations and Maintenance” agreement is amortised over the minimum balance period (as at the time of acquisition) of the concession agreement relating to the corresponding toll road project.

#### 1.4.15 Impairment of Property, plant and equipment and intangible assets

At the end of each reporting period, the Company reviews the carrying amounts of its Property, plant and equipment 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 (if any). When it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest Company of cash-generating units for which a reasonable and consistent allocation basis can be identified.

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, or whenever there is an indication that the asset may be impaired.

In assessing value in use, the estimated future cash flows are discounted to their present value using appropriate discount rate.

Recoverable amount is the higher of fair value less costs of disposal and value in use.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss.

A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the statement of profit or loss.

Also refer note 1.18 to the standalone Ind-AS financial statements for valuation method followed by the company during the current financial year.

#### 1.4.16 Inventories

##### Stores and spares

Inventories are stated at lower of the cost or net realizable value. Net realizable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale. Costs of stores and spares are determined on a first-in- first-out basis.

Also refer note 1.18 to the standalone Ind-AS financial statements for valuation method followed by the company during the current financial year.

#### 1.4.17 Provisions

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

##### Onerous contracts

Present obligations arising under onerous contracts are recognized and measured as provisions. An onerous contract is considered to exist where the Company has a contract under which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received from the contract.

#### 1.4.18 Bills Payable

Trade payables (including bills payable) are liabilities to pay for goods or services that have been received or supplied and have been invoiced or formally agreed with the supplier. The Company may mandate supplier for construction/operation and maintenance work to avail discounting facility from banks/financial institutions on without recourse basis to the Company against the construction/operation and maintenance invoices raised by the supplier and accepts to pay the bank/financial institution at later stage.

The liability to pay to the banks/financial institutions (without recourse basis) on account of bill discounting availed by the supplier is in the Company's normal business operating cycle and considered as payable towards construction/operation and maintenance work carried out by the supplier and disclosed as trade payables.

#### 1.4.19 Financial Instruments

Financial assets and financial liabilities are recognized when a company becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss ("FVTPL") are recognized immediately in the statement of profit and loss.

##### 1.4.19.1 Financial assets

All regular way purchases or sales of financial assets are recognized and derecognized on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

All recognized financial assets are subsequently measured in their entirety at either amortized cost or fair value, depending on the classification of the financial assets.

##### 1.4.19.2 Classifications of financial assets – debt instruments

Debt instruments that meet the following conditions are subsequently measured at amortized cost (except for debt instruments that are designated as at fair value through profit or loss on initial recognition):

- the asset is held within a business model whose objective is to hold assets in order to collect contractual cash flows;
- the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

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

#### 1.4.19.3 Amortized cost and Effective interest method

The effective interest method is a method of calculating the amortized cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the debt instrument, or, where appropriate, a shorter period, to the net carrying amount on initial recognition.

Income is recognized on an effective interest basis for debt instruments other than those financial assets classified as at FVTPL. Interest income is recognized in profit or loss and is included in the "Other income" line item.

#### 1.4.19.4 Financial assets at FVTPL

Investments in equity instruments (other than group) are classified as at FVTPL, unless the Company irrevocably elects on initial recognition to present subsequent changes in FVOCI for equity instruments which are not held for trading.

Debt instruments that do not meet the amortized cost or FVOCI criteria are measured at FVTPL. In addition, debt instruments that meet the amortized cost or FVOCI criteria but are designated as at FVTPL are measured at FVTPL.

A debt instrument that meets the amortized cost or FVOCI criteria may be designated as at FVTPL upon initial recognition if such designation eliminates or significantly reduces a measurement or recognition inconsistency that would arise from measuring assets or liabilities or recognizing the gains and losses on them on different bases. The Company has not designated any debt instrument as at FVTPL.

Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses arising on re-measurement recognized in profit or loss. The net gain or loss recognized in profit or loss is included in the "Other income" line item.

#### 1.4.19.5 Impairment of financial assets

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

- a. Financial assets that are debt instruments, and are measured at amortised cost.
- b. Lease receivables under Ind AS 17.
- c. Trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 115.
- d. Loan commitments which are not measured as at FVTPL.
- e. Financial guarantee contracts which are not measured as at FVTPL.

ECL is the difference between all contractual cash flows that are due to the group in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR.

The Company has followed simplified approach for recognition of ECL. The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition. Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The Company measures the loss allowance on the basis of estimated realization date for receivables and loans by considering the cash flow model of the respective project SPV's which in the view of the management is the most realistic and appropriate way for estimating the realization date of the receivables with respect to the project SPV's. In respect of other than project SPV's, the management has carried out its internal assessment procedures and accordingly the realization date has been estimated. When estimating the cash flows, the Company is required to consider all contractual terms of the financial instrument (including prepayment, extension, call and similar options) over the expected life of the financial instrument.

ECL allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss. This amount is reflected under the head other income/other expenses in the statement of profit and loss.

#### 1.4.19.6 Reclassification of financial assets

The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The Company's senior management determines change in the business model as a result of external or internal changes which are significant to the Company's operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the Company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The Company does not restate any previously recognised gains, losses (including impairment gains or losses) or interest.

#### 1.4.19.7 Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

#### 1.4.19.8 De-recognition of financial assets

The Company derecognizes a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. If the Company neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Company recognizes its retained interest in the asset and an associated liability for amounts it may have to pay. If the Company retains substantially all the risks and rewards of ownership of a transferred financial asset, the Company continues to recognize the financial asset and also recognizes collateralized borrowing for the proceeds received.

On de-recognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognized in other comprehensive income and accumulated in equity is recognized in profit or loss if such gain or loss would have otherwise been recognized in profit or loss on disposal of that financial asset.

On de-recognition of a financial asset other than in its entirety (e.g., when the Company retains an option to repurchase part of a transferred asset), the Company allocates the previous carrying amount of the financial asset between the part it continues to recognize under continuing involvement, and the part it no longer recognizes on the basis of the relative fair values of those parts on the date of the transfer. The difference between the carrying amount allocated to the part that is no longer recognized and the sum of the consideration received for the part no longer recognized and any cumulative gain or loss allocated to it that had been recognized in other comprehensive income is recognized in profit or loss if such gain or loss would have otherwise been recognized in profit or loss on disposal of that financial asset. A cumulative gain or loss that had been recognized in other comprehensive income is allocated between the part that continues to be recognized and the part that is no longer recognized on the basis of the relative fair values of those parts.

#### 1.4.19.9 Foreign Exchange Gain and Losses

The fair value of financial assets denominated in a foreign currency is determined in that foreign currency and translated at the spot rate at the end of each reporting period.



- For foreign currency denominated financial assets measured at amortised cost and FVTPL, the exchange differences are recognised in profit or loss except for those which are designated as hedging instruments in a hedging relationship.

- Changes in the carrying amount of investments in equity instruments at FVOCI relating to changes in foreign currency rates are recognised in other comprehensive income.

#### 1.4.20 Financial liabilities and equity instruments

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate

The Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts, financial guarantee contracts and derivative financial instruments.

##### 1.4.20.1 Classifications as debt or equity

Debt and equity instruments issued by a Company are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

##### 1.4.20.2 Compound instruments

The components of compound instruments are classified separately as financial liabilities and equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument. A conversion option that will be settled by issue of fixed number of the Company's own equity instruments in exchange of a fixed amount of cash or another financial asset is an equity instrument.

At the date of issue, the fair value of the liability component is estimated using the prevailing market interest rate for similar non-convertible instruments. This amount is recognized as a liability on an amortized cost basis using the effective interest method until extinguished upon conversion or at the instrument's maturity date.

The conversion option classified as equity is determined by deducting the amount of the liability component from the fair value of the compound instrument as a whole. This is recognized and included in equity, net of income tax effects, and is not subsequently re-measured. In addition, the conversion option classified as equity will remain in equity until the conversion option is exercised, in which case, the balance recognized in equity will be transferred to other component of equity. When the conversion option remains unexercised at the maturity date of the convertible note, the balance recognized in equity will be transferred to retained earnings. No gain or loss is recognized in profit or loss upon conversion or expiration of the conversion option.

Transaction costs that relate to the issue of the convertible notes are allocated to the liability and equity components in proportion to the allocation of the gross proceeds. Transaction costs relating to the equity component are recognized directly in equity. Transaction costs relating to the liability component are included in the carrying amount of the liability component and are amortized over the lives of the convertible notes using the effective interest method.

#### 1.4.20.3 Financial liabilities

All financial liabilities are subsequently measured at amortized cost using the effective interest method or at FVTPL. However, financial liabilities that arise when a transfer of a financial asset does not qualify for de-recognition or when the continuing involvement approach applies, financial guarantee contracts issued by the Company and commitments issued by the Company to provide a loan at below-market interest rate are measured in accordance with the specific accounting policies set out below.

##### 1.4.20.3.1 Financial liabilities subsequently measured at amortized cost

Financial liabilities that are not held-for-trading and are not designated as at FVTPL are measured at amortized cost at the end of subsequent accounting periods. The carrying amounts of financial liabilities that are subsequently measured at amortized cost are determined based on the effective interest method. Interest expense that is not capitalized as part of costs of an asset is included in the 'Finance costs' line item.

The effective interest method is a method of calculating the amortized cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

##### 1.4.20.3.2 Financial guarantee contracts

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payments when due in accordance with the terms

Financial guarantee contracts issued by the Company are initially measured at their fair values and, if not designated as at FVTPL, are subsequently measured at the higher of:

- the amount of loss allowance determined in accordance with impairment requirements of Ind AS 109; and
- the amount initially recognized less, when appropriate, the cumulative amount of income recognized in accordance with the principles of Ind AS 115.

#### 1.4.20.3.3 Foreign exchange gains and losses

For financial liabilities that are denominated in a foreign currency and are measured at amortized cost at the end of each reporting period, the foreign exchange gains and losses are determined based on the amortized cost of the instruments and are recognized in 'Other income/ Other expenses' in the line-item 'Net foreign exchange gains/(losses)'.

#### 1.4.20.3.4 De-recognition of financial liabilities

The Company derecognizes financial liabilities when and only when, the Company's obligations are discharged, cancelled or have expired. An exchange between with a lender of debt instruments with substantially different terms is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. Similarly, a substantial modification of the terms of an existing financial liability (whether or not attributable to the financial difficulty of the debtor) is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. The difference between the carrying amount of the financial liability derecognized and the consideration paid and payable is recognized in profit or loss.

#### 1.4.20.3.5 Commitments to provide a loan at a below-market interest rate

Commitments to provide a loan at a below-market interest rate are initially measured at their fair values and, if not designated as at FVTPL, are subsequently measured at the higher of:

- the amount of loss allowance determined in accordance with impairment requirements of Ind AS 109; and
- the amount initially recognised less, when appropriate, the cumulative amount of income recognised in accordance with the principles of Ind AS 115.

#### 1.4.21 Derivative financial instruments

The Company enters into a variety of derivative financial instruments to manage its exposure to interest rate and foreign exchange rate risks, including foreign exchange forward contracts, interest rate swaps and cross currency swaps.

Derivatives are initially recognized 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. The resulting gain or loss is recognized in profit or loss immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in profit or loss depends on the nature of the hedging relationship and the nature of the hedged item.

#### Embedded derivatives

Derivatives embedded in non-derivative host contracts that are not financial assets within the scope of Ind AS 109 are treated as separate derivatives when their risks and characteristics are not closely related to those of the host contracts and the host contracts are not measured at FVTPL.

#### 1.4.22 Hedge accounting

The Company designates certain hedging instruments, which include derivatives, embedded derivatives and non- derivatives in respect of foreign currency risk, as either fair value hedges, cash flow hedges, or hedges of net investments in foreign operations. Hedges of foreign exchange risk on firm commitments are accounted for as cash flow hedges.

At the inception of the hedge relationship, the entity documents the relationship between the hedging instrument and the hedged item, along with its risk management objectives and its strategy for undertaking various hedge transactions. Furthermore, at the inception of the hedge and on an ongoing basis, the Company documents whether the hedging instrument is highly effective in offsetting changes in fair values or cash flows of the hedged item attributable to the hedged risk.

#### Cash flow hedges

The effective portion of changes in the fair value of the designated portion of derivatives that qualify as cash flow hedges is recognized in other comprehensive income and accumulated under the heading of cash flow hedging reserve. The gain or loss relating to the ineffective portion is recognized immediately in profit or loss, and is included in the 'Other gains and losses' line item.

Amounts previously recognized in other comprehensive income and accumulated in equity relating to effective portion as described above are reclassified to profit or loss in the periods when the hedged item affects profit or loss, in the same line as the recognized hedged item. However, when the hedged forecast transaction results in the recognition of a non-financial asset or a non-financial liability, such gains and losses are transferred from equity and included in the initial measurement of the cost of the non-financial asset or non-financial liability.

Hedge accounting is discontinued when the hedging instrument expires or is sold, terminated, or exercised, or when it no longer qualifies for hedge accounting. Any gain or loss recognized in other comprehensive income and accumulated in equity at that time remains in equity and is recognized when the forecast transaction is ultimately recognized in profit or loss. When a forecast transaction is no longer expected to occur, the gain or loss accumulated in equity is recognized immediately in profit or loss.

#### 1.4.23 Cash and cash equivalents

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.

#### 1.4.24 Critical accounting judgments and key sources of estimation uncertainty

#### 1.4.24.1 Critical accounting judgments

The preparation of Financial Statements requires the Company to make estimates and assumptions considered in the reported amounts of Assets and Liabilities (including Contingent Liabilities) as of the date of the Financial Statements and the reported Income and Expenses during the reporting year.

The Company believes that the estimates used in the preparation of the Financial Statements are prudent and reasonable. Actual results could differ from these estimates. Any change in such estimates is recognised prospectively.

Further, the Company has applied the principles of prudence and substance over form for recognition and measurement of its assets and liabilities in view of the matters stated in the Notes 1.5 to 1.19 to the financial statements.

In the process of applying the Company's accounting policies, management has made the following judgements, which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the current financial year in case of following:

- I. Useful life of Property, Plant & Equipment;
- II. Amortization of Intangible assets;
- III. Provision for Employee benefits;
- IV. Deferred Tax;
- V. Income tax - Provision for tax;
- VI. Provision for Onerous contract;
- VII. Impairment testing of Investments – Discounted Cash Flow;
- VIII. Impairment testing of Property under development;
- IX. Discounting of Financial Instruments;
- X. Expected Credit Loss of trade receivables, loans and advances and other receivables;

#### 1.4.24.2 Key sources of estimation uncertainty

Key source of estimation of uncertainty at the date of Financial Statements, which may cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year, is in respect of fair value measurement of financial instruments, receivables, loans and advances, valuation of deferred tax assets, useful life of assets, cash flow models for impairment and ECL.

Key estimations in relation to fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the discounted cash flow model. The inputs to these models and the discount rates are taken from observable markets where possible, but where this is not feasible, a degree of judgment is required in establishing fair values. Judgments include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments. Refer note 34 to the standalone Ind-AS financial statement for further disclosures.

#### Impairment of investments and loans and receivables in/from subsidiaries, joint- ventures and associates and other receivables

Uncertainties involved in determining the recoverable value considered for determining provision for impairment and expected credit loss on investments, trade and other receivables due to subject to finalisation of the claim management process of subsidiaries and joint ventures and their audited financial statements. Further, in certain cases it is based on fair valuation, which is subject to various internal and external factors including significant assumptions or binding financial proposals approved by the Board of Directors which are subject to requisite approvals and acceptance of the Letter of Intent by the successful bidder and recoverable amount in respect of under construction projects is subject to finalisation / acceptance / disbursement of settlement amount by the respective authorities and various other matters as fully described in note 1.12. Any subsequent changes to the above stated variables could impact the carrying value of investments and other receivables.

#### Key estimations in relation to Expected Credit Loss of receivables, loans and interest accrued thereon

The Company has performed valuation for its receivables, loans and interest accrued thereon as to whether there is any ECL. When the fair value of receivables, loans and interest accrued thereon cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the discounted cash flow model. The inputs to these models and the discount rates are taken from observable markets where possible, but where this is not feasible, a degree of judgment is required in establishing fair values. Judgements include considerations of inputs such as expected earnings in future years, liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of these receivables, loans and interest accrued thereon.

#### Key estimations in relation to fair value measurement investments

The Company has performed valuation for its investment as to whether there is any impairment in their fair values. When the fair value of investments cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the discounted cash flow model. The inputs to these models and the discount rates are taken from observable markets where possible, but where this is not feasible, a degree of judgment is required in establishing fair values. Judgements include considerations of inputs such as expected earnings in future years, liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of these investments.

#### Key estimations in relation to Construction revenue and cost

The Company, being a part of construction industry major components of contract estimate are budgeted costs and revenue to complete the contract. While estimating these components various assumptions are considered by the management such as (i) Work will be executed in the manner expected so that the project is completed timely (ii) consumption norms will remain same (iii) Assets will operate at the same level of productivity as determined (iv) Wastage will not exceed the normal % as determined etc. (v) Estimates for contingencies (vi) There will be no change in design and the geological factors will be same as communicated and (vii) price escalations etc. Due to such complexities involved in the budgeting process, contract estimates are highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

#### Key estimations in relation to Useful lives of Property, plant and equipment & Intangible assets

Useful lives of Property, plant and equipment & Intangible Assets (other than the life prescribed under Schedule II of the Companies Act, 2013) are estimated based on internal technical evaluation, taking into account the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, past history of replacement, anticipated technological changes. All these evaluations and assessments involve judgements on part of the management.

#### Key estimations in relation to deferred tax assets and MAT credit entitlement

In assessing the realizability of deferred tax assets and MAT credit entitlement the management of the Company estimates whether the Company will earn sufficient taxable profit in future periods. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable income during the periods in which the temporary differences become deductible. The amount of the deferred tax assets and MAT credit entitlement considered realizable could be reduced in the near term, if estimates of future taxable income during the carry forward period are reduced.

#### Significant Judgements in application of Ind AS 115

The Company applied the following judgements that significantly affect the determination of the amount and timing of revenue from contracts with customers:

##### Project revenue and costs

The percentage-of-completion method places considerable importance on accurate estimates of the extent of progress towards completion and may involve estimates on the scope of deliveries and services required for fulfilling the contractually defined obligations. These significant estimates include total contract costs, total contract revenue, contract risks, including technical, political and regulatory risks, and other judgement. The Company re-assesses these estimates on periodic basis and makes appropriate revisions accordingly.

##### Determining method to estimate variable consideration and assessing the constraint

Before including any amount of variable consideration in the transaction price, the Company considers whether the amount of variable consideration is constrained. The Company determined that the estimates of variable consideration are not constrained based on its historical experience, business forecast and the current economic conditions. In addition, the uncertainty on the variable consideration will be resolved within a short time frame.

#### 1.4.25 Recent accounting pronouncements

##### Standards issued but not yet effective

The amendments to standards that are issued, but not yet effective, up to the date of issuance of the Group's financial statements are disclosed below. The Group intends to adopt these standards, if applicable, when they become effective.

Ministry of Corporate Affairs ("MCA") through Companies (Indian Accounting Standards) Amendment Rules, 2018 has notified the following new amendments to Ind AS which the group has not applied as they are effective for annual periods beginning on or after April 1, 2019.

##### Ind AS 116 – Leases

Ind AS 116 Leases was notified in March 2019 and it replaces Ind AS 17 Leases. Ind AS 116 is effective for annual periods beginning on or after 1 April 2019. It sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to account for all leases under a single on-balance sheet model similar to the accounting for finance leases under Ind AS 17. Lessor accounting under Ind AS 116 is substantially unchanged from today's accounting under Ind AS 17. Ind AS 116 requires lessees and lessors to make more extensive disclosures than under Ind AS 17. The Group is in the process of evaluating the requirements of the standard and its impact on its financial statements.

##### Ind AS 12 – Income taxes (amendments relating to income tax consequences of dividend and uncertainty over income tax treatments).

The amendment relating to income tax consequences of dividend clarify that an entity shall recognise the Income tax consequences of dividends in profit or loss, other comprehensive income or equity according to where the entity originally recognised those past transactions or events. The group does not expect any impact from this pronouncement. It is relevant to note that the amendment does not amend situations where the entity pays a tax on dividend which is effectively a portion of dividends paid to taxation authorities on behalf of shareholders. Such amount paid or payable to taxation authorities continues to be charged to equity as part of dividend, in accordance with Ind AS 12.

The amendment to Appendix C of Ind AS 12 specifies that the amendment is to be applied to the determination of taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates, when there is uncertainty over income tax treatments under Ind AS 12. It outlines the following: (1) the entity has to use judgement, to determine whether each tax treatment should be considered separately or whether some can be considered together. The decision should be based on the approach which provides better predictions of the resolution of the uncertainty (2) the entity is to assume that the taxation authority will have full knowledge of all relevant information while examining any amount (3) entity has to consider the probability of the relevant taxation authority accepting the tax treatment and the determination of taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates would depend upon the probability. The group does not expect any significant impact of the amendment on its financial statements.

##### Ind AS 109 – Prepayment Features with Negative Compensation

The amendments relate to the existing requirements in Ind AS 109 regarding termination rights in order to allow measurement at amortised cost (or, depending on the business model, at fair value through other comprehensive income) even in the case of negative compensation payments. The group does not expect this amendment to have any impact on its financial statements.

##### Ind AS 19 – Plan Amendment, Curtailment or Settlement

The amendments clarify that if a plan amendment, curtailment or settlement occurs, it is mandatory that the current service cost and the net interest for the period after the re-measurement are determined using the assumptions used for the re-measurement. In addition, amendments have been included to clarify the effect of a plan amendment, curtailment or settlement on the requirements regarding the asset ceiling. The group does not expect this amendment to have any significant impact on its financial statements.



## Ind AS 23 – Borrowing Costs

The amendments clarify that if any specific borrowing remains outstanding after the related asset is ready for its intended use or sale, that borrowing becomes part of the funds that an entity borrows generally when calculating the capitalisation rate on general borrowings. The group does not expect any impact from this amendment.

## Ind AS 28 – Long Term Interests in Associates and Joint Ventures

The amendments clarify that an entity applies IND AS 109 Financial Instruments to long term interests in an associate or joint venture that form part of the net investment in the associate or joint venture but to which the equity method is not applied. The Company is in the process of evaluating the requirements of the standard and its impact on its financial statements.

## Ind AS 103 – Business Combinations and Ind AS 111 – Joint Arrangements

The amendment to Ind AS 103 relating to re-measurement clarify that when an entity obtains control of a business that is a joint operation, it re-measures previously held interests in that business. The amendments to Ind AS 111 clarify that when an entity obtains joint control of a business that is a joint operation, the entity does not re-measure previously held interests in that business. The Company is in the process of evaluating the requirements of the standard and its impact on its financial statements.

### 1.5 Order of NCLT for re-opening and re-casting of financial statements

NCLT, vide order no. CP 3638/241-242/2018 dated January 1, 2019, had allowed a petition filed by the Union of India, for re-opening of the books of accounts and re-casting the financial statements under the provisions of Section 130 of the Companies Act, 2013 for the financial years from 2013-14 to 2017-18 of ITNL, its holding company and its fellow subsidiary namely IL&FS Financial Services Limited (“IFIN”).

The process of such re-opening and re-casting of financial statements is currently in progress and the management considering various developments as mentioned in note 1.2 above, will be evaluating various business transactions in those years including mentioned in note 4 (i), note 4 (j) for re-casting, if any, during that exercise. Pending completion of the said exercise, the Company has not made any adjustments with respect to the consequential effect arising therefrom including their effect on (a) business transactions in those financial years (b) the balance sheet as at March 31, 2018 (comparative period end date) and the current year ended March 31, 2019 and (c) the statement of Profit and Loss for the years ended March 31, 2018 and March 31, 2019.

### 1.6 Status of New Board of Directors initiated Forensic Examination

As a consequence of the matter described in Note 1.2 above and various other matters discussed in this stand-alone financial statement, New Board have initiated a forensic examination for the period from April 2013 to September 2018, in relation to certain companies of the Group including ITNL and has appointed an Independent third party Grant Thornton India LLP (“GT”) for performing the forensic audit and to report their findings to the Board of Directors of the holding company. The Company has received one Interim report and the same was discussed in the Board meeting held on November 28, 2019. Copy of the said report has been shared with regulatory agencies. Further as referred in note 24.1, the forensic auditor is in the process of carrying out further examination relating to certain aspects described therein. Pending full completion of their examination, no adjustments have been recorded in these standalone Ind AS financial statements for any consequential effects/ matters that may arise in this regard.

## 1.7 Investigations by Serious Fraud Investigation Office (“SFIO”) and other regulatory agencies

The Ministry of Corporate Affairs (“MCA”), Government of India, has vide its letter dated October 1, 2018 initiated investigation by SFIO against IL&FS and its group companies including ITNL under Section 212 (1) of the Companies Act, 2013. As a part of its investigation, SFIO has been seeking information from the Company on an ongoing basis. The investigation is in progress and the Company is fully cooperating with the investigating agencies. The implications if any, arising from the aforesaid developments would be known only after the aforesaid matters are concluded and hence are not determinable at this stage.

## 1.8 Creditors Claim Process and reconciliation of claims received

Read with note 1.3 to the standalone Ind-AS financial statement, the Resolution Framework submitted by the Company to the Ministry of Corporate Affairs, Government of India which, in turn, was filed with the Hon’ble NCLAT, the creditors of the Company were invited (via advertisement(s) dated May 22, 2019) to submit their claims as at October 15, 2018 with proof, on or before 5 June, 2019 (later extended till February 5, 2020) to a Claims Management Advisor (“CMA”) appointed by the IL&FS Group. The amounts claimed by the financial and operational creditors are assessed for admission by the CMA.

The CMA have submitted their report on the status of the claims received and its admission status. Claims of ₹ 21,249.70 crore (including contingent claims of ₹ 4,912.41 crore) have been filed by Financial Creditors of the Company and out of which claims of ₹ 17,922.25 crore (including contingent claims of ₹ 2,831.22 crore) have been admitted by CMA against the financial liabilities of ₹ 15,400.82 crore in the books. Appropriate disclosure in this respect have been made in note 37.1.

Claims of ₹ 2,780.20 crore have been filed by operational creditors of the Company, out of which claims of ₹ 1,361.27 crore have been admitted by the CMA against the operating liabilities of ₹ 1,047.75 crore in the books till the date of these financial statements. The report is subject to change based on additional information/ clarification that may be received from the creditors in due course.

Management of the Company is in the process of reviewing the claims made by third parties with the CMA, and reconciliation of such claims with the corresponding amounts as per the Company’s books of account is going on. Having regard to the nature, volume and value of claims received, management is of the view that due process will need to be applied to all such claims, in order to finally determine the level of present obligations that would need to be recognised by the Company as liabilities. Based on the ongoing review, the Company has provided the reconciliation for differences amounting to ₹440.23 crore to the CMA and their revert is awaited. Accordingly, no adjustments have currently been made in this regard to these standalone Ind AS financial statements, and all such admitted claims have been disclosed as part of contingent liabilities (refer Note 37.1).

## 1.9 Non-compliance with applicable laws and regulations

As a consequence of the matter described in Note 1.2 above and various other matters discussed in this accompanying stand-alone Ind AS financial statements, the Company is not in compliance with provision of various applicable laws and regulations, including but not limited to the Companies Act 2013, SEBI Regulations as applicable to listed entities, Income Tax Act, 1961, Good and Services Tax Act, 2017, State VAT Regulations, Regulations of the Reserve Bank of India as applicable to the Company and Foreign Exchange Management Act, 1999.

Where the management has identified any non-compliance subsequent to September 30, 2018, these have been reported or are in the process of being reported to the relevant regulator, and the Company intends to comply with the necessary requirements or further directions

at the earliest.

Management is in the process of evaluating the financial and other consequences arising from such non-compliance and of making a comprehensive assessment of other non-compliances, to determine their impact/ consequences, including financial and operational impact, of such non-compliances on the Company. Pending final determination and assessment thereof, no adjustments have been made to these Financial Statements.

#### 1.10 Assessment of various litigations, legal cases, suits, etc.:

As a result of events up to September 30, 2018, as more fully described in note 1.2, there have been various litigations, legal cases and suits filed against the company following the default of borrowings made by the company, as described in the note 17 (h). The Company has also received notices from debenture trustees with respect to default in payment of interest to the debenture holders. Further, the Company is undergoing a resolution process (refer note 1.3) under the order of the NCLT, pending which the management is in the process of making assessments and determinations as to liabilities, provisions and contingent liabilities as per Ind AS 37, Provisions, Contingent Liabilities and Contingent Assets or as per Ind AS 109, Financial Instruments as the case may be. Pending final outcome of such process, no adjustments have been made to the stand-alone financial statements in this regard. Also refer note 37 for contingent liability disclosures.

#### 1.11 Accounting for guarantees and collaterals

The Company has issued various financial guarantees, performance guarantees, letter of awareness, letter of comfort, sponsor guarantees and corporate guarantees in favour of or on behalf of group/ other companies including overseas subsidiaries. Based on information available with management, the total value of such financial guarantees, performance guarantees, letter of awareness, letter of comfort, sponsor guarantees to the lenders of under construction project SPVs and corporate guarantees as at March 31, 2019 is ₹ 7,149.21 crore. Management is in the process of reconciling the completeness and status of various such instruments issued, devolved, claimed and recorded/to be recorded in the books of account, including those guarantees in respect of which claims have been received as part of the claim management process amounting to ₹ 4,912.41 crore, out of which claims of ₹ 2,831.22 crore have been admitted by the CMA (refer note 1.8). Pending such assessment, management has not accounted for any such guarantees in these financial statements in terms of the requirements of Ind AS 109, Financial Instruments or Ind AS 37, Provisions, Contingent Liabilities and Contingent Assets as the case may be.

#### 1.12 Impairment of Investments, loans, trade receivables and other receivables

As a result of the various events that have taken place during the financial year 2018-19 and subsequently up to the date of the financial statements, which are more fully described in note 1.2 to these stand-alone financial statements, there is a significant uncertainty around the recoverability of the carrying amount of the investments, loans, trade and other receivables from the subsidiaries, associates, joint venture, other entities in the IL&FS Group and other third parties. The New Board has also initiated a process for divesting stakes held by the Company and other IL&FS Group entities in various subsidiaries and road projects and related businesses as described above in note 1.3 to the standalone Ind-AS financial statements.

Accordingly, in the current year, the Company in consultation with Board, has performed an assessment to determine the recoverability of the carrying amounts of the investments, loans, trade and other receivables from its subsidiaries associates, joint venture, other entities in the IL&FS Group and other third parties (entities). For the purpose of determining the recoverable amount, the Company has made its assessment on the following basis:

#### Category Basis

- A Entities where Binding Financial bids have been received and approved by the Board, recoverable amount has been determined basis the financial bid received.
- B Entities where Binding Financial bids were received but not accepted by the New Board, the recoverable amount has been determined basis lower of the Fair Market Values assigned by 2 valuers' engaged by the New Board during the divestment process.
- C Entities where no Financial bids were received, recoverable amount has been determined basis Fair market valuation obtained through an independent third-party valuer.
- D Entities, where projects are under construction/ incomplete/ partially incomplete and discussions are ongoing with the Concessioneing Authorities for foreclosure/ termination of the Concession Agreements, recoverable amounts have been determined basis the net compensation agreed or indicated by the respective Concessioneing Authority for the said foreclosure / termination. Based on the expected timing of realisation of these claims, the present value of the claim has been considered. Further, all known counter-claims and penalties have been adjusted to the recoverable amount.
- For other entities, recoverable amount has been determined on the basis of:
- E Market valuation with appropriate illiquidity discount in respect of listed entity. Net Asset Value based on audited/management accounts of the entities. For others entities classified into 'Red', 'Amber' or 'Green' entities, with 100% provisions being made for exposure to Red entities, as per the policy adopted by the Parent Company. Estimated realisable value based on realisable value of underlying assets. For certain entities based on management best estimate. For overseas entities, realisable value considered as ? Nil.

Based on the above categorisation, the Company has determined its impairment/ expected credit loss (ECL) provision as summarised below:

? in crore

Category as per above	Recoverable amount available to entities	Impairment and ECL recognised	Recoverable amount of investments		Recoverable amount of Loans	Recoverable amount available to Company
				Recoverable amount of trade receivables and contract assets		
				(5)		
	(2)	(3)	(4)		(6)	(4) + (5) + (6) = (7)
(1)						
A	8,111.70	1,783.80	-	31.04	955.17	986.21
B	6,988.13	1,654.46	-	22.39	245.76	268.15
C	2,251.66	1,958.10	-	0.79	166.83	167.62
D	2,994.56	5,016.54	-	42.69	571.18	613.87
E	269.53	3,839.69	99.86	34.59	172.13	306.58
Total	20,615.58	14,252.59	99.86	131.50	2,111.07	2,342.43

^ The recoverable amount for entities is subject to finalization of the claim management process of the respective Entity and its audited financial statements. The recoverable amount available to the Company has been computed based on distribution of recoverable amount of the Entity among all its obligations using the following distribution framework.

- a. First, towards payment to secured financial creditors;
- b. Second, towards unsecured creditors including Operations Creditors and statutory liabilities in proportion of their outstanding. No allocation made against provision for negative premium in the standalone financial statement of project entities;
- c. Third, towards Equity.

The above distribution framework is not in accordance with the Distribution mechanism suggested by New Board and approved by NCLAT pursuant to its order dated March 12, 2020. However, the above distribution framework is considered more conservative.

The significant estimates and judgments applied in determining the recoverable amount in each of the above categories is further explained in detail below:

#### Category Significant Assumptions

A The financial proposals approved by the Board of Directors are binding in nature and are subject to approval of the Committee of Creditors, approval by a retired judge of the Supreme Court and approval of the NCLT. Post approval of the retired judge, the Company will issue a Letter of Intent to the successful bidder. Management believes that it is probable that these transactions will be consummated as intended and they closely approximate their fair value. Accordingly, the financial bids have been considered to determine the recoverable amount.

The New Board as part of divestment process, had appointed 2 independent valuation experts to determine Fair Market Value (FMV) and Liquidation Value (LV) for each entity. The FMVs provide by these experts were used as basis for evaluating the financial bids received. The Company has considered the lower of the FMV assigned by the valuers' for the purpose of determination of recoverable amount.

B The valuers' have used discounted cash flow models (DCF), discounting the future free cash flows of the entity (determined from a market participant perspective) over the tolling period / annuity period of the service concession agreement to the valuation date to arrive at the present value of the cash flows. The recoverable amount so determined is sensitive to the valuers' assessment of discount rate used as well as the expected future cash inflows / outflows and the growth rate used in case of toll projects.

The valuers' have also provided Liquidation Value for each entity which is lower than the FMV. However, the same has not been considered for determination of recoverable amount as the management expects that through the resolution or monetisation process, the projects would continue to operate in future (refer note 1.3).

The Company has obtained fair Market Values as at September 30, 2018 and has not adjusted the present value of the cash flows / working capital up to March 31, 2019. The Company has not done a detailed assessment to determine the impact on account of the same, management believes that overall impact on the impairment provision / ECL provision is not likely to be material.

In respect of entities classified in this category, the New Board as part of the divestment process, had appointed independent valuation expert to determine the Enterprise Value for these entities as at September 30, 2018. The Company has considered the same for the purpose of determination of recoverable amount.

C Under this approach, discounted cash flow model (DCF) has been applied whereby the future free cash flows of the entity (determined from a market participant perspective) over the tolling period / annuity period of the service concession agreement have been discounted to the valuation date to arrive at the present value of the cash flows. The recoverable amount so determined is sensitive to the discount rate used by the experts for the discounted cash flow model as well as the expected future cash inflows / outflows and the growth rate used in case of toll projects.

The Company has obtained Enterprise valuation as at September 30, 2018 and has not adjusted the present value of the cash flows/ working capital up to March 31, 2019. The Company has not done a detailed assessment to determine the impact on account of the same, management believes that overall impact on the impairment provision/ ECL provision is not likely to be material.

D In case of the entities classified in this category, the recoverable amounts is subject to finalisation/ acceptance and disbursement of settlement amount by the respective Concessioning Authority and have been determined basis compensation amounts agreed with/ proposed by the Authority either through letters / communications between the respective project SPV and Authority or minutes of the meetings / orders passed by Conciliation Committee of Independent Experts or through affidavit filed by the Authority for resolution of the project SPV

Further, the Management has estimated the timelines for realisation of the amounts, based on current progress of discussions with the respective Authorities.

In case of entities classified in this category, the Company does not presently have the necessary and/or complete information to support tests based on expected cash flows. Accordingly, management has applied the following methodologies to determine recoverable amount:

1. As per the market price listed on the stock exchange with 50% discount for illiquidity.
2. As per the net asset value in the audited financial statements / management certified financial statements for the year ended March 31, 2019.
3. The IL&FS Group entities have been classified into "Red", "Amber" and "Green" categories (refer Note 1.3) by a resolution consultant appointed by the Board of Directors based on a 12-months cash flow-based solvency test. In case of entities which are classified into "Red" category (entities which cannot meet their payment obligations towards even senior secured financial creditors, as and when such payment obligations become due), amounts recoverable for the Company has been considered ? Nil.
- E 4. In case of receivable from one of the associate, fair valuation of certain underlying assets (land) is based on latest valuation report and for certain assets, the valuation report available as at March 18 has been considered. However the realizability is subject to the outcome of the resolution process as the said associate is currently part of Corporate Insolvency Resolution Process. (refer note 4(j)) and note 5 (e)).
5. For other entities, based on management best estimate the realisable value has been considered ? Nil.
6. For offshore entities, recoverable amounts have been computed after estimating the recoverable amount of each offshore entity/ investment and after satisfying all the liabilities taken by these offshore entities. Since insolvency petitions have been filed / are being filed for certain entities (Elsamex SA, IIDL and IIDMCC) their recoverable value has been considered ? Nil. Based on current progress, it is expected that offshore liabilities of the Group would be more than the value of offshore assets of the Group, on an aggregate analysis, and hence the recoverable amount for offshore exposures of the Company has been considered ? Nil.

In view of facts mentioned above, management's approach to determine recoverable amount for this category of assets does not consider the requirement of the relevant Ind AS standards in its entirety.

While carrying out impairment assessment as at March 31, 2018, the Company inadvertently had not considered latest traffic study report, for the purpose of computing projected cash flows of a project. The current year's impairment assessment for that project has been carried out basis the said traffic study report and in accordance with the approach detailed hereinabove, appropriate impairment provision has been recognised in the statement of profit and loss.

The impairment and expected credit loss provisions made after following the assessment as explained above, is prudent and represents the economic substance of the amounts recoverable as at March 31, 2019.

### 1.13 Fair value note

The key assumptions applied in determining the fair value by applying the discounted cash flow model are as described below. These apply mainly to the entities (or Special Purpose Vehicles (SPV's)) having toll-based service concession arrangements. In case of SPV's having annuity-based service concession arrangements, the revenue (annuities) is principally driven by the service concession agreement and estimates are largely involved in the discount rate applied and Operations and Maintenance expenses to the cash flows.

I. Revenue – To determine the revenue over the period of the service concession arrangement, the Company has considered the toll traffic and the revenue estimate as per the latest available traffic study undertaken by an independent expert. Based on the traffic study an average revenue growth of 10% to 13% year on year over the tolling period has been considered.

II. Operating and Maintenance expenses – These are driven by the service concession arrangements and increase at average of 5% year on year basis, over the concession period. Further, the Company has considered cash outflows for major maintenance expenses over the concession period basis the agreements / past experience / requirement of the concession agreement.

III. Discount Rates - Discount rates have been derived by the valuers' / experts carrying out the valuation exercise. The Discount rates reflect the valuers' assessment of SPV's weighted average cost of capital (WACC) and the current market risks specific to each SPV and takes into consideration the time value of money and any specific risk premium that have not been incorporated in the cash flow estimates and it ranges between 10.01% to 16.26 %

Sensitivity analysis on the above assumptions has not been disclosed as the same is not available from the valuation reports and any unexpected adverse change in future could further affect the carrying value of the investments, loans and other receivables as at March 31, 2019.

### 1.14 Inter-company confirmations and reconciliations

The Company is in the process of performing and completing the confirmation and reconciliation of inter-company balances with various subsidiaries, associates, joint ventures of the Company. Further, audited financial statements of certain subsidiaries, associates and joint ventures of the Company for the year ended March 31, 2019, are not available. Pending completion of such reconciliation and confirmation, the management has not made any adjustments that may be required to these financial statements including disclosure required by Ind AS-24-Related Party Disclosures.

### 1.15 Material Uncertainty relating to Going Concern assumption used for the preparation of these financial statements

As at March 31, 2019, the current liabilities of the Company exceeded its current assets by ₹ 17,012.25 crore.

The Company and the IL&FS group in general are undergoing substantial financial stress as at March 31, 2019. During the year ended March 31, 2019, the Company has incurred loss (including other comprehensive income) of ₹ 16,956.12 crore and it has net liabilities of ₹ 13,884.41 crore. The Company has also suffered consistent downgrades in its credit ratings during the year and in September 2018 the credit rating was reduced to “default grade” subsequent to the defaults in repayment of loans taken by the company, details of which are discussed in note-1.2. As a result of the foregoing, the Company’s ability to raise funds has been substantially impaired, with normal business operations being substantially curtailed.

As indicated in note 1.3, there has been a resolution process run by the New Board of IL&FS. The resolution plan seeks a transparent resolution keeping in mind larger public interest, financial stability, legality, various stakeholders’ interest and commercial feasibility. The resolution plan of management is to sale entities wherever possible and maximise value for stakeholders. The Company is taking active steps to monetize its assets and is in discussions with multiple parties to sell its assets (refer note 1.12). The Company is committed to taking necessary steps to meet its financial commitments to the extent possible.

During the year, IL&FS has also engaged an independent third party as resolution advisor for the Group to assess the liquidity at the Company and at various subsidiaries in India. As a result, the companies in the IL&FS group have been classified into three categories as more fully discussed and disclosed in note-1.3 to these financial statements. These classifications reflect the ability of the companies to pay their financial and operations creditors from their operations in normal course of business, and are subject to periodic assessment and review by the management and the New Board and with the results being submitted to the National Company Law Tribunal the last of which have been submitted on August 9, 2019. The Company has been classified as “Red” entity.

The ability of the Company to continue as a going concern is predicated upon its ability to monetize its assets, secure further funding, restructure its liabilities and resume its normal operations. In view of actions that are currently underway, the accompanying financial statements have been prepared on going concern basis based on cumulative impact of certain steps taken by the New Board.

#### 1.16 Accounting for contractual interest income in respect of loans to group companies and finance cost on the borrowings

In line with the affidavit filed by the Ministry of Corporate Affairs with the Hon’ble NCLAT on May 21, 2019, the cut-off date of October 15, 2018 (“cut-off date”) was proposed on account of inter alia the fact that the Hon’ble NCLAT had passed the order on October 15, 2018 which inter alia granted certain relief to the IL&FS Group and also restricted certain coercive actions by the creditors of the IL&FS group.

In terms of the Resolution framework reports, the proposal made is that all liabilities relating to the relevant IL&FS Group entity whether financial (including interest, default interest, indemnity claims and additional charges), operational debt (Including interest, indemnity or other claims) as well as statutory claims (including tax, employment and labour related claims) whether existing at or relating to a period after October 15, 2018 (the Cut-off date, as explained in the previous paragraph) should not continue accruing.

Hon’ble NCLAT vide its judgement dated March 12, 2020, has approved the revised Resolution Framework submitted by New Board along with its amendments. In the said order, Hon’ble NCLAT has also approved October 15, 2018 as the Cut Off date for initiation of resolution process of the Company.



Accordingly, basis the said order and the legal evaluation of the applicability of the cut-off date, management has:

a) Recognised interest income for the year on loans made, only for the period up to October 15, 2018. No such income has been recognised for the period from October 16, 2018 to March 31, 2019, which approximates ₹ 321.76 crore on a gross basis.

b) Recognised finance costs on borrowings (including from third parties) for the year, only for the period up to October 15, 2018. No such finance costs have been recognised for the period from October 16, 2018 to March 31, 2019, which approximates ₹ 745.27 crore.

The amounts above are based on contractually agreed terms and exclude penal / other interest and charges. Further, the above (a) are not applied to entities classified as "Green" category (refer Note 1.3), i.e. entities which are in a position to honour their respective financial and operational liabilities.

#### 1.17 Reconciliation with banks

During the year, certain banks have adjusted/ debited the Company's bank accounts amounting to ₹ 426.34 crore. The adjustments are not authorised by the Company and are in the nature of repayment of loans obtained from the said banks and interest/ penal interest on such loans.

Further, the same banks have credited/ adjusted ₹ 422.09 crore and debit of ₹ 1.96 crore (total ₹ 420.13 crore) for which the management is not aware of its basis and rationale.

The management is in the process of reconciling the said amounts/ accounts, pending outcome of the said assessment, consequential impacts if any are not adjusted in the standalone Ind-AS financial statements.

#### 1.18 Property plant and equipment and Inventories

As fully described in the note 1.2 of the financial statements and reasons stated thereto, all construction works at respective sites were suspended and subsequently the Company has either terminated or is in the process of terminating the construction contracts.

The plant and machinery and inventories at respective construction sites are not in active use and the management is in the process of determining their alternate use including disposal if any. However, as required by Ind AS-36 'Impairment of assets' and Ind AS-2 'Inventories', no analysis has been carried out for determination of recoverable value / net realisable value of such assets.

However, the management has not conducted physical verification of inventories during the year.

Accordingly, no impact has been given in the standalone Ind AS financial statements.

#### 1.19 Other significant transactions

##### Borrowings

The Company had obtained secured/ unsecured loans from certain third parties (including the Company's vendors) having outstanding balances of ₹ 1,181.33 crore as at 31 March 2019 (March 31, 2018: ₹ 990 crore). The Company has provided Letter of Awareness (LOA) amounting to ₹ 1,020 crore (March 31, 2018 ₹ 750 crore) to IL&FS Financial Services Limited (IFIN) in respect of money borrowed by these parties or their group companies from IFIN (also refer note 38).

During the claim management process, some of the parties have represented that the loans given by them to the Company were from the money borrowed by them from IFIN. This matter is under investigation by various regulatory agencies and pending final outcome of the said investigation no adjustments have been recorded in this standalone Ind AS financial statements for consequential effect that may arise in this regard.

In addition to above, during the current year, Trade payable to certain vendors amounting to ₹ 496.05 crore were converted into borrowings (Previous year ended March 31, 2018 ₹ Nil) and outstanding balance of such borrowings as of March 31, 2019 was ₹ 311.91 crore (refer note 17 (j)).

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

Unless otherwise specified, all monetary values are in Crores 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 Crores 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			25.98	20.37
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			24.42	3.99
Total disposals and retirements, property, plant and equipment			24.42	3.99
Total increase (decrease) in property, plant and equipment			1.56	16.38
Property, plant and equipment at end of period	128.43	137.49	170.37	168.81

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

..(2)

Unless otherwise specified, all monetary values are in Crores 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		20.44	21.15	
Total Depreciation property plant and equipment		20.44	21.15	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		9.82	3.51	
Total disposals and retirements, property, plant and equipment		9.82	3.51	
Total increase (decrease) in property, plant and equipment		10.62	17.64	
Property, plant and equipment at end of period	152.43	41.94	31.32	13.68

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

Unless otherwise specified, all monetary values are in Crores 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]
	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		8.08		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.16	-0.14		
Total Depreciation property plant and equipment	-0.16	-0.14		
Total increase (decrease) in property, plant and equipment	-0.16	7.94		0
Property, plant and equipment at end of period	9.04	9.2	1.26	9.39

**Disclosure of detailed information about property, plant and equipment [Table]****..(4)**

Unless otherwise specified, all monetary values are in Crores 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]	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]				
Additions other than through business combinations, property, plant and equipment	8.08			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0.16	0.14
Total Depreciation property plant and equipment			0.16	0.14
Total increase (decrease) in property, plant and equipment	8.08		0.16	0.14
Property, plant and equipment at end of period	9.39	1.31	0.35	0.19

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

..(5)

Unless otherwise specified, all monetary values are in Crores 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]		
	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			8.08	
Total increase (decrease) in property, plant and equipment		0	8.08	
Property, plant and equipment at end of period	0.05	9.39	9.39	1.31

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

..(6)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			Other 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]
	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	0.16	0.14		-0.16
Total Depreciation property plant and equipment	0.16	0.14		-0.16
Total increase (decrease) in property, plant and equipment	0.16	0.14		-0.16
Property, plant and equipment at end of period	0.35	0.19	0.05	9.04

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

..(7)

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

Classes of property, plant and equipment [Axis]	Other building [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	8.08			8.08
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.14			
Total Depreciation property plant and equipment	-0.14			
Total increase (decrease) in property, plant and equipment	7.94		0	8.08
Property, plant and equipment at end of period	9.2	1.26	9.39	9.39

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

..(8)

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

Classes of property, plant and equipment [Axis]	Other 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]		
	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		0.16	0.14	
Total Depreciation property plant and equipment		0.16	0.14	
Total increase (decrease) in property, plant and equipment		0.16	0.14	
Property, plant and equipment at end of period	1.31	0.35	0.19	0.05

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

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

Classes of property, plant and equipment [Axis]	Other 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]
	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		8.08		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.16	-0.14		
Total Depreciation property plant and equipment	-0.16	-0.14		
Total increase (decrease) in property, plant and equipment	-0.16	7.94		0
Property, plant and equipment at end of period	9.04	9.2	1.26	9.39

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

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

Classes of property, plant and equipment [Axis]	Other building [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]				
Additions other than through business combinations, property, plant and equipment	8.08			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0.16	0.14
Total Depreciation property plant and equipment			0.16	0.14
Total increase (decrease) in property, plant and equipment	8.08		0.16	0.14
Property, plant and equipment at end of period	9.39	1.31	0.35	0.19

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

..(11)

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

Classes of property, plant and equipment [Axis]	Other 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]		
	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		22.56		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-15.01	-16.31	
Total Depreciation property plant and equipment		-15.01	-16.31	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		13.83	0.04	
Total disposals and retirements, property, plant and equipment		13.83	0.04	
Total increase (decrease) in property, plant and equipment		-6.28	-16.35	
Property, plant and equipment at end of period	0.05	104.61	110.89	127.24



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

..(12)

Unless otherwise specified, all monetary values are in Crores 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]
	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	22.56			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				15.01
Total Depreciation property plant and equipment				15.01
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	20.07	0.1		6.24
Total disposals and retirements, property, plant and equipment	20.07	0.1		6.24
Total increase (decrease) in property, plant and equipment	2.49	-0.1		8.77
Property, plant and equipment at end of period	135	132.51	132.61	30.39

**Disclosure of detailed information about property, plant and equipment [Table]****..(13)**

Unless otherwise specified, all monetary values are in Crores 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]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [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			22.56	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	16.31			
Total Depreciation property plant and equipment	16.31			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.06		20.07	0.1
Total disposals and retirements, property, plant and equipment	0.06		20.07	0.1
Total increase (decrease) in property, plant and equipment	16.25		2.49	-0.1
Property, plant and equipment at end of period	21.62	5.37	135	132.51

**Disclosure of detailed information about property, plant and equipment [Table]****..(14)**

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2017	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		15.01	16.31	
Total Depreciation property plant and equipment		15.01	16.31	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		6.24	0.06	
Total disposals and retirements, property, plant and equipment		6.24	0.06	
Total increase (decrease) in property, plant and equipment		8.77	16.25	
Property, plant and equipment at end of period	132.61	30.39	21.62	5.37

**Disclosure of detailed information about property, plant and equipment [Table]****..(15)**

Unless otherwise specified, all monetary values are in Crores 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]
	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	22.56			22.56
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-7.42	-6.08		
Total Depreciation property plant and equipment	-7.42	-6.08		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	6.82	0.04		9.5
Total disposals and retirements, property, plant and equipment	6.82	0.04		9.5
Total increase (decrease) in property, plant and equipment	8.32	-6.12		13.06
Property, plant and equipment at end of period	71.46	63.14	69.26	87.47

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

Unless otherwise specified, all monetary values are in Crores 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]	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			7.42	6.08
Total Depreciation property plant and equipment			7.42	6.08
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.1		2.68	0.06
Total disposals and retirements, property, plant and equipment	0.1		2.68	0.06
Total increase (decrease) in property, plant and equipment	-0.1		4.74	6.02
Property, plant and equipment at end of period	74.41	74.51	16.01	11.27

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

..(17)

Unless otherwise specified, all monetary values are in Crores 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]		
	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		22.56		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-7.42	-6.08	
Total Depreciation property plant and equipment		-7.42	-6.08	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		6.82	0.04	
Total disposals and retirements, property, plant and equipment		6.82	0.04	
Total increase (decrease) in property, plant and equipment		8.32	-6.12	
Property, plant and equipment at end of period	5.25	71.46	63.14	69.26

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

..(18)

Unless otherwise specified, all monetary values are in Crores 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]
	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	22.56			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				7.42
Total Depreciation property plant and equipment				7.42
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	9.5	0.1		2.68
Total disposals and retirements, property, plant and equipment	9.5	0.1		2.68
Total increase (decrease) in property, plant and equipment	13.06	-0.1		4.74
Property, plant and equipment at end of period	87.47	74.41	74.51	16.01

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

..(19)

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

Classes of property, plant and equipment [Axis]	Factory equipments [Member]		Other 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]	
	01/04/2017 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	6.08		-7.59	-10.23
Total Depreciation property plant and equipment	6.08		-7.59	-10.23
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.06		7.01	
Total disposals and retirements, property, plant and equipment	0.06		7.01	
Total increase (decrease) in property, plant and equipment	6.02		-14.6	-10.23
Property, plant and equipment at end of period	11.27	5.25	33.15	47.75

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

..(20)

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

Classes of property, plant and equipment [Axis]	Other 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]		
	31/03/2017	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]				
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		10.57		
Total disposals and retirements, property, plant and equipment		10.57		
Total increase (decrease) in property, plant and equipment		-10.57	0	
Property, plant and equipment at end of period	57.98	47.53	58.1	58.1

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

..(21)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [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]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	7.59	10.23		-7.59
Total Depreciation property plant and equipment	7.59	10.23		-7.59
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	3.56			7.01
Total disposals and retirements, property, plant and equipment	3.56			7.01
Total increase (decrease) in property, plant and equipment	4.03	10.23		-14.6
Property, plant and equipment at end of period	14.38	10.35	0.12	33.15

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

..(22)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2017 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	-10.23			
Total Depreciation property plant and equipment	-10.23			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			10.57	
Total disposals and retirements, property, plant and equipment			10.57	
Total increase (decrease) in property, plant and equipment	-10.23		-10.57	0
Property, plant and equipment at end of period	47.75	57.98	47.53	58.1

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

..(23)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	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		7.59	10.23	
Total Depreciation property plant and equipment		7.59	10.23	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		3.56		
Total disposals and retirements, property, plant and equipment		3.56		
Total increase (decrease) in property, plant and equipment		4.03	10.23	
Property, plant and equipment at end of period	58.1	14.38	10.35	0.12

**Disclosure of detailed information about property, plant and equipment [Table]****..(24)**

Unless otherwise specified, all monetary values are in Crores 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]			
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]				
Additions other than through business combinations, property, plant and equipment	0.37	8.27		0.37
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1.63	-1.31		
Total Depreciation property plant and equipment	-1.63	-1.31		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.3	0.01		0.72
Total disposals and retirements, property, plant and equipment	0.3	0.01		0.72
Total increase (decrease) in property, plant and equipment	-1.56	6.95		-0.35
Property, plant and equipment at end of period	9.79	11.35	4.4	12.72

**Disclosure of detailed information about property, plant and equipment [Table]****..(25)**

Unless otherwise specified, all monetary values are in Crores 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]			
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]				
Additions other than through business combinations, property, plant and equipment	8.27			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1.63	1.31
Total Depreciation property plant and equipment			1.63	1.31
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.24		0.42	0.23
Total disposals and retirements, property, plant and equipment	0.24		0.42	0.23
Total increase (decrease) in property, plant and equipment	8.03		1.21	1.08
Property, plant and equipment at end of period	13.07	5.04	2.93	1.72



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

..(26)

Unless otherwise specified, all monetary values are in Crores 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]		
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]				
Additions other than through business combinations, property, plant and equipment		0.37	8.27	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-1.63	-1.31	
Total Depreciation property plant and equipment		-1.63	-1.31	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.3	0.01	
Total disposals and retirements, property, plant and equipment		0.3	0.01	
Total increase (decrease) in property, plant and equipment		-1.56	6.95	
Property, plant and equipment at end of period	0.64	9.79	11.35	4.4

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

..(27)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2018 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	0.37	8.27		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				1.63
Total Depreciation property plant and equipment				1.63
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.72	0.24		0.42
Total disposals and retirements, property, plant and equipment	0.72	0.24		0.42
Total increase (decrease) in property, plant and equipment	-0.35	8.03		1.21
Property, plant and equipment at end of period	12.72	13.07	5.04	2.93

**Disclosure of detailed information about property, plant and equipment [Table]****..(28)**

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned 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			0.64	2.32
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1.31		-1.56	-1.55
Total Depreciation property plant and equipment	1.31		-1.56	-1.55
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.23		0	0.41
Total disposals and retirements, property, plant and equipment	0.23		0	0.41
Total increase (decrease) in property, plant and equipment	1.08		-0.92	0.36
Property, plant and equipment at end of period	1.72	0.64	2.81	3.73

**Disclosure of detailed information about property, plant and equipment [Table]****..(29)**

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

Classes of property, plant and equipment [Axis]	Vehicles [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		0.64	2.32	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.34	0.79	
Total disposals and retirements, property, plant and equipment		0.34	0.79	
Total increase (decrease) in property, plant and equipment		0.3	1.53	
Property, plant and equipment at end of period	3.37	8.87	8.57	7.04

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

..(30)

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

Classes of property, plant and equipment [Axis]	Vehicles [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]				
Additions other than through business combinations, property, plant and equipment				0.64
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1.56	1.55		
Total Depreciation property plant and equipment	1.56	1.55		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.34	0.38		0.34
Total disposals and retirements, property, plant and equipment	0.34	0.38		0.34
Total increase (decrease) in property, plant and equipment	1.22	1.17		0.3
Property, plant and equipment at end of period	6.06	4.84	3.67	8.87

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

..(31)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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]				
Additions other than through business combinations, property, plant and equipment	2.32			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1.56	1.55
Total Depreciation property plant and equipment			1.56	1.55
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.79		0.34	0.38
Total disposals and retirements, property, plant and equipment	0.79		0.34	0.38
Total increase (decrease) in property, plant and equipment	1.53		1.22	1.17
Property, plant and equipment at end of period	8.57	7.04	6.06	4.84

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

..(32)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]	Motor vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned 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]				
Additions other than through business combinations, property, plant and equipment		0.64	2.32	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-1.56	-1.55	
Total Depreciation property plant and equipment		-1.56	-1.55	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0.41	
Total disposals and retirements, property, plant and equipment		0	0.41	
Total increase (decrease) in property, plant and equipment		-0.92	0.36	
Property, plant and equipment at end of period	3.67	2.81	3.73	3.37

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

..(33)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [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]				
Additions other than through business combinations, property, plant and equipment	0.64	2.32		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				1.56
Total Depreciation property plant and equipment				1.56
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.34	0.79		0.34
Total disposals and retirements, property, plant and equipment	0.34	0.79		0.34
Total increase (decrease) in property, plant and equipment	0.3	1.53		1.22
Property, plant and equipment at end of period	8.87	8.57	7.04	6.06

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

..(34)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [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]				
Additions other than through business combinations, property, plant and equipment			0.64	2.32
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1.55		-1.56	-1.55
Total Depreciation property plant and equipment	1.55		-1.56	-1.55
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.38		0	0.41
Total disposals and retirements, property, plant and equipment	0.38		0	0.41
Total increase (decrease) in property, plant and equipment	1.17		-0.92	0.36
Property, plant and equipment at end of period	4.84	3.67	2.81	3.73

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

..(35)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	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		0.64	2.32	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.34	0.79	
Total disposals and retirements, property, plant and equipment		0.34	0.79	
Total increase (decrease) in property, plant and equipment		0.3	1.53	
Property, plant and equipment at end of period	3.37	8.87	8.57	7.04



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

..(36)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			Office 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				0.37
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1.56	1.55		-0.84
Total Depreciation property plant and equipment	1.56	1.55		-0.84
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.34	0.38		0.12
Total disposals and retirements, property, plant and equipment	0.34	0.38		0.12
Total increase (decrease) in property, plant and equipment	1.22	1.17		-0.59
Property, plant and equipment at end of period	6.06	4.84	3.67	0.74

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

..(37)

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

Classes of property, plant and equipment [Axis]	Office 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	0.72		0.37	0.72
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.93			
Total Depreciation property plant and equipment	-0.93			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.01		1.03	1.11
Total disposals and retirements, property, plant and equipment	0.01		1.03	1.11
Total increase (decrease) in property, plant and equipment	-0.22		-0.66	-0.39
Property, plant and equipment at end of period	1.33	1.55	2.32	2.98

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

..(38)

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

Classes of property, plant and equipment [Axis]	Office 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		0.84	0.93	
Total Depreciation property plant and equipment		0.84	0.93	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.91	1.1	
Total disposals and retirements, property, plant and equipment		0.91	1.1	
Total increase (decrease) in property, plant and equipment		-0.07	-0.17	
Property, plant and equipment at end of period	3.37	1.58	1.65	1.82

**Disclosure of detailed information about property, plant and equipment [Table]****..(39)**

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	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	0.37	0.72		0.37
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.84	-0.93		
Total Depreciation property plant and equipment	-0.84	-0.93		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.12	0.01		1.03
Total disposals and retirements, property, plant and equipment	0.12	0.01		1.03
Total increase (decrease) in property, plant and equipment	-0.59	-0.22		-0.66
Property, plant and equipment at end of period	0.74	1.33	1.55	2.32

**Disclosure of detailed information about property, plant and equipment [Table]****..(40)**

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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]				
Additions other than through business combinations, property, plant and equipment	0.72			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0.84	0.93
Total Depreciation property plant and equipment			0.84	0.93
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.11		0.91	1.1
Total disposals and retirements, property, plant and equipment	1.11		0.91	1.1
Total increase (decrease) in property, plant and equipment	-0.39		-0.07	-0.17
Property, plant and equipment at end of period	2.98	3.37	1.58	1.65

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

..(41)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]	Leasehold improvements [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]				
Additions other than through business combinations, property, plant and equipment		1.46	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-0.46	-0.02	
Total Depreciation property plant and equipment		-0.46	-0.02	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		1	-0.02	
Property, plant and equipment at end of period	1.82	1.03	0.03	0.05

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

..(42)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [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]				
Additions other than through business combinations, property, plant and equipment	1.46	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0.46
Total Depreciation property plant and equipment				0.46
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.16	0		0.16
Total disposals and retirements, property, plant and equipment	0.16	0		0.16
Total increase (decrease) in property, plant and equipment	1.3	0		0.3
Property, plant and equipment at end of period	1.41	0.11	0.11	0.38

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

..(43)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [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]				
Additions other than through business combinations, property, plant and equipment			1.46	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.02		-0.46	-0.02
Total Depreciation property plant and equipment	0.02		-0.46	-0.02
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0.02		1	-0.02
Property, plant and equipment at end of period	0.08	0.06	1.03	0.03

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

..(44)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	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		1.46	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0.16	0	
Total disposals and retirements, property, plant and equipment		0.16	0	
Total increase (decrease) in property, plant and equipment		1.3	0	
Property, plant and equipment at end of period	0.05	1.41	0.11	0.11

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

..(45)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]			Other property, 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				0.58
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.46	0.02		-0.78
Total Depreciation property plant and equipment	0.46	0.02		-0.78
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.16	0		0.35
Total disposals and retirements, property, plant and equipment	0.16	0		0.35
Total increase (decrease) in property, plant and equipment	0.3	0.02		-0.55
Property, plant and equipment at end of period	0.38	0.08	0.06	0.41

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

..(46)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2017 to 31/03/2018	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	0.98		0.58	0.98
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.89			
Total Depreciation property plant and equipment	-0.89			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.01		2.1	1.75
Total disposals and retirements, property, plant and equipment	0.01		2.1	1.75
Total increase (decrease) in property, plant and equipment	0.08		-1.52	-0.77
Property, plant and equipment at end of period	0.96	0.88	0.66	2.18

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

..(47)

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

Classes of property, plant and equipment [Axis]	Other 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		0.78	0.89	
Total Depreciation property plant and equipment		0.78	0.89	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.75	1.74	
Total disposals and retirements, property, plant and equipment		1.75	1.74	
Total increase (decrease) in property, plant and equipment		-0.97	-0.85	
Property, plant and equipment at end of period	2.95	0.25	1.22	2.07



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

..(48)

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

Classes of property, plant and equipment [Axis]	Other property, 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	0.58	0.98		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0.78
Total Depreciation property plant and equipment				0.78
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2.1	1.75		1.75
Total disposals and retirements, property, plant and equipment	2.1	1.75		1.75
Total increase (decrease) in property, plant and equipment	-1.52	-0.77		-0.97
Property, plant and equipment at end of period	0.66	2.18	2.95	0.25

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

..(49)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]		Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned 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]				
Nature of other property plant and equipment others			Refer to child member	Refer to child member
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			0.58	0.98
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.89		-0.78	-0.89
Total Depreciation property plant and equipment	0.89		-0.78	-0.89
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.74		0.35	0.01
Total disposals and retirements, property, plant and equipment	1.74		0.35	0.01
Total increase (decrease) in property, plant and equipment	-0.85		-0.55	0.08
Property, plant and equipment at end of period	1.22	2.07	0.41	0.96

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

..(50)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned 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]				
Nature of other property plant and equipment others		Refer to child member	Refer to child member	
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		0.58	0.98	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		2.1	1.75	
Total disposals and retirements, property, plant and equipment		2.1	1.75	
Total increase (decrease) in property, plant and equipment		-1.52	-0.77	
Property, plant and equipment at end of period	0.88	0.66	2.18	2.95

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

..(51)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned 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]				
Nature of other property plant and equipment others	Refer to child member	Refer to child member		Other
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				0.58
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.78	0.89		-0.78
Total Depreciation property plant and equipment	0.78	0.89		-0.78
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.75	1.74		0.35
Total disposals and retirements, property, plant and equipment	1.75	1.74		0.35
Total increase (decrease) in property, plant and equipment	-0.97	-0.85		-0.55
Property, plant and equipment at end of period	0.25	1.22	2.07	0.41

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

..(52)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	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]				
Nature of other property plant and equipment others	Other		Other	Other
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	0.98		0.58	0.98
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.89			
Total Depreciation property plant and equipment	-0.89			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.01		2.1	1.75
Total disposals and retirements, property, plant and equipment	0.01		2.1	1.75
Total increase (decrease) in property, plant and equipment	0.08		-1.52	-0.77
Property, plant and equipment at end of period	0.96	0.88	0.66	2.18

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

..(53)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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]				
Nature of other property plant and equipment others		Other	Other	
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		0.78	0.89	
Total Depreciation property plant and equipment		0.78	0.89	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		1.75	1.74	
Total disposals and retirements, property, plant and equipment		1.75	1.74	
Total increase (decrease) in property, plant and equipment		-0.97	-0.85	
Property, plant and equipment at end of period	2.95	0.25	1.22	2.07

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

..(1)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]		Other 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]**

..(2)

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

Classes of property, plant and equipment [Axis]	Other 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	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	3 Year	3 Year	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 Crores 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	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013
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 Crores of INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [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	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013
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 Crores 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	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(6)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Motor vehicles [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]**

..(7)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office 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	Straight Line Method	Straight Line Method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	5 Year	5 Year	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]**

..(8)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Leasehold improvements [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	Straight Line Method	Straight Line Method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	3 Year	3 Year	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]**

..(9)

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

Classes of property, plant and equipment [Axis]	Leasehold improvements [Member]		Other property, 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	Straight Line Method	Straight Line Method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	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]**

..(10)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned 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	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	4 Year	4 Year
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of property, plant and equipment [TextBlock]	Textual information (46) [See below]	NA
Disclosure of detailed information about property, plant and equipment [TextBlock]		



## Textual information (46)

### Disclosure of property, plant and equipment [Text Block]

#### 1.4.12 Property, plant and equipment

Property, plant and equipment acquired by the Company are reported at acquisition cost, with deductions for accumulated depreciation and impairment losses, if any.

The acquisition cost includes the purchase price (excluding refundable taxes) and expenses, such as delivery and handling costs, installation, legal services and consultancy services, directly attributable to bringing the asset to the site and in working condition for its intended use.

Where the construction or development of any asset requiring a substantial period of time to set up for its intended use is funded by borrowings, the corresponding borrowing costs are capitalized up to the date when the asset is ready for its intended use.

All assets are depreciated on a Straight-Line Method (SLM) of Depreciation, over the useful life of assets which are estimated by the management and are in line with Schedule II of the Companies Act, 2013 other than assets specified in para below

Following assets are depreciated over a useful life other than the life prescribed under Schedule II of the Companies Act, 2013 based on internal technical evaluation, taking into account the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, past history of replacement, anticipated technological changes etc.:

Asset	Useful life based on SLM
Data Processing Equipment (Server & Networking)	4
Mobile Phones and I pad / Tablets	Fully depreciated in the year of purchase
Specialized office equipment's	3
Vehicles	5
Assets provided to employees	3
All categories of assets costing less than ₹ 5000 /- each	Fully depreciated in the year of purchase

The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

Assets held under finance leases are depreciated over their expected useful lives on the same basis as owned assets. However, when there is no reasonable certainty that ownership will be obtained by the end of the lease term, assets are depreciated over the shorter of the lease term and their useful lives.

An item of property, plant and equipment is derecognized 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 of the asset and is recognized in profit or loss.

The Company has elected to continue with the carrying value of all of its plant and equipment and intangible assets recognized as of April 1, 2015 (transition date) measured as per the previous GAAP and use that carrying value as its deemed cost as of the transition date.

### [612100] Notes - Impairment of assets

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
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****Disclosure of detailed information about investment property [Table]**

..(1)

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

Type of investment property [Axis]	1			
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 investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property	Investment property under development	Investment property under development		Investment property under development
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Increase (decrease) through net exchange differences, investment property	-37.57	-3.13		
Increase (decrease) through other changes, investment property	0	6.75		0
Total increase (decrease) in investment property	-37.57	3.62		0
Investment property at end of period	81.36	118.93	115.31	0

**Disclosure of detailed information about investment property [Table]**

..(2)

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

Type of investment property [Axis]	1	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	
	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about investment property at cost [Abstract]		
Disclosure of detailed information about investment property [Line items]		
Nature of investment property	Investment property under development	
Reconciliation of changes in investment property [Abstract]		
Changes in investment property [Abstract]		
Increase (decrease) through other changes, investment property	0	
Total increase (decrease) in investment property	0	
Investment property at end of period	0	0

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of investment property [TextBlock]	Textual information (47) [See below]	NA
Disclosure of detailed information about investment property [TextBlock]		
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

## Textual information (47)

### Disclosure of investment property [Text Block]

#### Investments in subsidiaries, associates and joint ventures

Investment in subsidiaries, associates and joint ventures are measured at cost as per Ind AS 27.

If there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the net investment in a subsidiary, associate or a joint venture (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows from the net investment that can be reliably estimated, then it is necessary to recognize impairment loss with respect to the Company's investment in a subsidiary, associate or a joint venture.

When necessary, the entire carrying amount of the investment (including goodwill) is tested for impairment in accordance with Ind AS 36 Impairment of Assets as a single asset by comparing its recoverable amount (higher of value in use and fair value less costs of disposal) with its carrying amount. Any impairment loss recognized is reduced from the carrying amount of the investment and recognized in the profit or loss. Any reversal of that impairment loss is recognized to the extent that the recoverable amount of the investment subsequently increases but the increase is restricted to the amounts that would arise had no impairment loss been recognized in previous years.

Investments in subsidiaries, associates and joint venture are an integral part of business of the Company in their surface transportation business.

The Company regularly evaluates the investment portfolio and as part of monetization plan decides to dispose/ sell the investments. Any gain arising out of sale of investments of subsidiary, associates, joint venture are recognized to Statement of Profit and Loss and included as part of Other Operating Income.

In case of losses, it is recognized as other expenses in the Statement of Profit and Loss.

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

..(1)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
	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 other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to child member	Refer to child member	SLM	SLM
Useful lives or amortisation rates, other intangible assets	Refer to child member	Refer to child member	4 Years	4 Years
Whether other intangible assets are stated at revalued amount	No	No	No	No

**Disclosure of additional information about other intangible assets [Table]**

..(2)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]		Other intangible assets, others [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible 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 other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or amortisation rates, other intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether other intangible assets are stated at revalued amount	No	No	No	No

**Disclosure of additional information about other intangible assets [Table]**

..(3)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	SLM	SLM
Useful lives or amortisation rates, other intangible assets	4 Years	4 Years
Whether other intangible assets are stated at revalued amount	No	No

## Disclosure of detailed information about other intangible assets [Table]

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0.1	0.28
Disposals and retirements, other intangible assets [Abstract]				
Disposals			2	4.26
Total Disposals and retirements, Other intangible assets			2	4.26
Total increase (decrease) in Other intangible assets			-1.9	-3.98
Other intangible assets at end of period	0.16	0.69	4.32	6.22

## Disclosure of detailed information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
	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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		0.47	1.17	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		1.84	4.24	
Total Disposals and retirements, Other intangible assets		1.84	4.24	
Total increase (decrease) in Other intangible assets		-1.37	-3.07	
Other intangible assets at end of period	10.2	4.16	5.53	8.6

## Disclosure of detailed information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2018 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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0.1	0.28		0.1
Amortisation other intangible assets	-0.47	-1.17		
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0.16	0.02		2
Total Disposals and retirements, Other intangible assets	0.16	0.02		2
Total increase (decrease) in Other intangible assets	-0.53	-0.91		-1.9
Other intangible assets at end of period	0.16	0.69	1.6	4.32

## Disclosure of detailed information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2017 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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0.28			
Amortisation other intangible assets			0.47	1.17
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0.55		1.84	0.53
Total Disposals and retirements, Other intangible assets	0.55		1.84	0.53
Total increase (decrease) in Other intangible assets	-0.27		-1.37	0.64
Other intangible assets at end of period	6.22	6.49	4.16	5.53

## Disclosure of detailed information about other intangible assets [Table]

..(5)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0.1	0.28	
Amortisation other intangible assets		-0.47	-1.17	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0.16	0.02	
Total Disposals and retirements, Other intangible assets		0.16	0.02	
Total increase (decrease) in Other intangible assets		-0.53	-0.91	
Other intangible assets at end of period	4.89	0.16	0.69	1.6

## Disclosure of detailed information about other intangible assets [Table]

..(6)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2018 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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0.1	0.28		
Amortisation other intangible assets				0.47
Disposals and retirements, other intangible assets [Abstract]				
Disposals	2	0.55		1.84
Total Disposals and retirements, Other intangible assets	2	0.55		1.84
Total increase (decrease) in Other intangible assets	-1.9	-0.27		-1.37
Other intangible assets at end of period	4.32	6.22	6.49	4.16



## Disclosure of detailed information about other intangible assets [Table]

..(7)

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

Classes of other intangible assets [Axis]	Computer software [Member]		Other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization 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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets	1.17			
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0.53		0	0
Total Disposals and retirements, Other intangible assets	0.53		0	0
Total increase (decrease) in Other intangible assets	0.64		0	0
Other intangible assets at end of period	5.53	4.89	0	0

## Disclosure of detailed information about other intangible assets [Table]

..(8)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	3.71	
Total Disposals and retirements, Other intangible assets		0	3.71	
Total increase (decrease) in Other intangible assets		0	-3.71	
Other intangible assets at end of period	0	0	0	3.71

## Disclosure of detailed information about other intangible assets [Table]

..(9)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			Intangible assets other than internally generated [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	3.71		0
Total Disposals and retirements, Other intangible assets	0	3.71		0
Total increase (decrease) in Other intangible assets	0	-3.71		0
Other intangible assets at end of period	0	0	3.71	0

## Disclosure of detailed information about other intangible assets [Table]

..(10)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2017 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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Disposals and retirements, other intangible assets [Abstract]				
Disposals	3.71		0	3.71
Total Disposals and retirements, Other intangible assets	3.71		0	3.71
Total increase (decrease) in Other intangible assets	-3.71		0	-3.71
Other intangible assets at end of period	0	3.71	0	0

## Disclosure of detailed information about other intangible assets [Table]

..(11)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]	Other intangible assets, others [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization 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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others		Refer to child member	Refer to child member	
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	3.71	0	0	0

## Disclosure of detailed information about other intangible assets [Table]

..(12)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2018 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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	3.71		0
Total Disposals and retirements, Other intangible assets	0	3.71		0
Total increase (decrease) in Other intangible assets	0	-3.71		0
Other intangible assets at end of period	0	0	3.71	0

## Disclosure of detailed information about other intangible assets [Table]

..(13)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Refer to child member		Other	Other
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Disposals and retirements, other intangible assets [Abstract]				
Disposals	3.71		0	0
Total Disposals and retirements, Other intangible assets	3.71		0	0
Total increase (decrease) in Other intangible assets	-3.71		0	0
Other intangible assets at end of period	0	3.71	0	0

## Disclosure of detailed information about other intangible assets [Table]

..(14)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others		Other	Other	
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	3.71	
Total Disposals and retirements, Other intangible assets		0	3.71	
Total increase (decrease) in Other intangible assets		0	-3.71	
Other intangible assets at end of period	0	0	0	3.71

**Disclosure of detailed information about other intangible assets [Table]**

..(15)

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

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of detailed information about other intangible assets [Abstract]			
Disclosure of detailed information about other intangible assets [Line items]			
Nature of other intangible assets others	Other	Other	
Reconciliation of changes in other intangible assets [Abstract]			
Changes in Other intangible assets [Abstract]			
Disposals and retirements, other intangible assets [Abstract]			
Disposals	0	3.71	
Total Disposals and retirements, Other intangible assets	0	3.71	
Total increase (decrease) in Other intangible assets	0	-3.71	
Other intangible assets at end of period	0	0	3.71

Unless otherwise specified, all monetary values are in Crores 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 Crores 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	SLM	SLM
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	SLM	SLM

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

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at fair value, 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	16,938.79	15,768.08	(A) 16,938.79	(B) 15,768.08
Financial liabilities, at fair value	0	0	0	0

**Footnotes**

(A) Derivative instruments designated as cash flow hedge - At amortised cost Borrowings 1,062.51 Trade payables 1,047.74 Other financial liabilities 14,828.54

(B) Financial liabilities Derivative instruments designated as cash flow hedge - 64.79 At amortised cost Borrowings 10,403.61 Trade payables 1,286.52 Other financial liabilities 4,013.16

**Disclosure of financial assets [Table]**

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Corporate loans [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	2,501.92	11,016.08	2,111.08	5,681.92
Financial assets, at fair value	2,501.92	11,016.08	2,111.08	5,681.92
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
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of financial assets [Table]**

..(2)

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

Classes of financial assets [Axis]	Corporate loans [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, 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	(A) 2,111.08	5,681.92	127.15	3,145.29
Financial assets, at fair value	2,111.08	5,681.92	127.15	3,145.29
Description of other financial assets at amortised cost class	Trade receivables Cash & cash equivalents; and bank balances Loans Other financial assets	Cash & cash equivalents; and bank balances Loans Other financial assets	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Trade receivables Cash & cash equivalents; and bank balances Loans Other financial assets	Cash & cash equivalents; and bank balances Loans Other financial assets	Refer to child member	Refer to child member

**Footnotes**

(A) Loans 2,111.08

**Disclosure of financial assets [Table]**

..(3)

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

Classes of financial assets [Axis]	Trade receivables [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, 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	(A) 127.15	3,145.29	263.69	2,188.87
Financial assets, at fair value	127.15	3,145.29	263.69	2,188.87
Description of other financial assets at amortised cost class	Trade receivables	Trade receivables	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Trade receivables	Trade receivables	Refer to child member	Refer to child member

**Footnotes**

(A) Trade receivables 127.15

**Disclosure of financial assets [Table]**

..(4)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	Financial assets at fair value through other comprehensive income, category [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	263.69	2,188.87	(A) 2,188.87	263.69
Financial assets, at fair value	263.69	2,188.87	2,188.87	263.69
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Other Financial Assests	Refer to child member
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Other Financial Assests	Refer to child member

**Footnotes**

(A) Cash &amp; cash equivalents; and bank balances Loans Other financial assets

**Disclosure of financial assets [Table]**

..(5)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]
Categories of financial assets [Axis]	Investments in equity instruments designated at fair value through other comprehensive income [Member]
	01/04/2018 to 31/03/2019
Disclosure of financial assets [Abstract]	
Disclosure of financial assets [Line items]	
Financial assets	(A) 263.69
Financial assets, at fair value	263.69
Description of other financial assets at amortised cost class	Other Financial Assests
Description of other financial assets at fair value class	Other Financial Assests

**Footnotes**

(A) Investments Derivative instruments designated as cash flow hedge At amortised cost Trade receivables Cash &amp; cash equivalents; and bank balances Loans Other financial assets

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of financial instruments [TextBlock]	Textual information (48) [See below]	NA
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]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		



## Textual information (48)

### Disclosure of financial instruments [Text Block]

#### Financial Instruments

Financial assets and financial liabilities are recognized when a company becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss ("FVTPL") are recognized immediately in the statement of profit and loss.

#### 1.4.19.1 Financial assets

All regular way purchases or sales of financial assets are recognized and derecognized on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

All recognized financial assets are subsequently measured in their entirety at either amortized cost or fair value, depending on the classification of the financial assets.

#### 1.4.19.2 Classifications of financial assets – debt instruments

Debt instruments that meet the following conditions are subsequently measured at amortized cost (except for debt instruments that are designated as at fair value through profit or loss on initial recognition):

- the asset is held within a business model whose objective is to hold assets in order to collect contractual cash flows;
- the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the

EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss.

#### 1.4.19.3 Amortized cost and Effective interest method

The effective interest method is a method of calculating the amortized cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the debt instrument, or, where appropriate, a shorter period, to the net carrying amount on initial recognition.

Income is recognized on an effective interest basis for debt instruments other than those financial assets classified as at FVTPL. Interest income is recognized in profit or loss and is included in the "Other income" line item.

#### 1.4.19.4 Financial assets at FVTPL

Investments in equity instruments (other than group) are classified as at FVTPL, unless the Company irrevocably elects on initial recognition to present subsequent changes in FVOCI for equity instruments which are not held for trading.

Debt instruments that do not meet the amortized cost or FVOCI criteria are measured at FVTPL. In addition, debt instruments that meet the amortized cost or FVOCI criteria but are designated as at FVTPL are measured at FVTPL.

A debt instrument that meets the amortized cost or FVTOCI criteria may be designated as at FVTPL upon initial recognition if such designation eliminates or significantly reduces a measurement or recognition inconsistency that would arise from measuring assets or liabilities or recognizing the gains and losses on them on different bases. The Company has not designated any debt instrument as at FVTPL.

Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses arising on re-measurement recognized in profit or loss. The net gain or loss recognized in profit or loss is included in the "Other income" line item.

#### 1.4.19.5 Impairment of financial assets

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

- a. Financial assets that are debt instruments, and are measured at amortised cost.
- b. Lease receivables under Ind AS 17.
- c. Trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 115.
- d. Loan commitments which are not measured as at FVTPL.
- e. Financial guarantee contracts which are not measured as at FVTPL.

ECL is the difference between all contractual cash flows that are due to the group in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR.

The Company has followed simplified approach for recognition of ECL. The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition. Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The Company measures the loss allowance on the basis of estimated realization date for receivables and loans by considering the cash flow model of the respective project SPV's which in the view of the management is the most realistic and appropriate way for estimating the realization date of the receivables with respect to the project SPV's. In respect of other than project SPV's, the management has carried out its internal assessment procedures and accordingly the realization date has been estimated. When estimating the cash flows, the Company is required to consider all contractual terms of the financial instrument (including prepayment, extension, call and similar options) over the expected life of the financial instrument.

ECL allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss. This amount is reflected under the head other income/other expenses in the statement of profit and loss.

#### 1.4.19.6 Reclassification of financial assets

The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The Company's senior management determines change in the business model as a result of external or internal changes which are significant to the Company's operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the Company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The Company does not restate any previously recognised gains, losses (including impairment gains or losses) or interest.

#### 1.4.19.7 Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities

simultaneously.

#### 1.4.19.8 De-recognition of financial assets

The Company derecognizes a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. If the Company neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Company recognizes its retained interest in the asset and an associated liability for amounts it may have to pay. If the Company retains substantially all the risks and rewards of ownership of a transferred financial asset, the Company continues to recognize the financial asset and also recognizes collateralized borrowing for the proceeds received.

On de-recognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognized in other comprehensive income and accumulated in equity is recognized in profit or loss if such gain or loss would have otherwise been recognized in profit or loss on disposal of that financial asset.

On de-recognition of a financial asset other than in its entirety (e.g., when the Company retains an option to repurchase part of a transferred asset), the Company allocates the previous carrying amount of the financial asset between the part it continues to recognize under continuing involvement, and the part it no longer recognizes on the basis of the relative fair values of those parts on the date of the transfer. The difference between the carrying amount allocated to the part that is no longer recognized and the sum of the consideration received for the part no longer recognized and any cumulative gain or loss allocated to it that had been recognized in other comprehensive income is recognized in profit or loss if such gain or loss would have otherwise been recognized in profit or loss on disposal of that financial asset. A cumulative gain or loss that had been recognized in other comprehensive income is allocated between the part that continues to be recognized and the part that is no longer recognized on the basis of the relative fair values of those parts.

#### 1.4.19.9 Foreign Exchange Gain and Losses

The fair value of financial assets denominated in a foreign currency is determined in that foreign currency and translated at the spot rate at the end of each reporting period.

· For foreign currency denominated financial assets measured at amortised cost and FVTPL, the exchange differences are recognised in profit or loss except for those which are designated as hedging instruments in a hedging relationship.

· Changes in the carrying amount of investments in equity instruments at FVOCI relating to changes in foreign currency rates are recognised in other comprehensive income.

**[400400] Notes - Non-current investments****Details of non-current investments [Table]**

..(1)

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

Classification of non-current investments [Axis]	1			2
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost
Non-current investments	0.06	7.72	7.72	0.13
Name of body corporate in whom investment has been made	GIL	North Karnataka Expressway Limited	North Karnataka Expressway Limited	GRICL
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary Company	Subsidiary Company	Subsidiary Company	Subsidiary Company
Number of shares of non-current investment made in body corporate	[shares] 49,940	[shares] 77,20,823	[shares] 77,20,823	[shares] 73,00,000
Details of non-current investments made in body corporate which are partly paid	Fully Paid	Fully Paid	Fully Paid	Fully Paid

**Details of non-current investments [Table]**

..(2)

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

Classification of non-current investments [Axis]	2		3	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost
Non-current investments	189.52	221.66	76.9	0
Name of body corporate in whom investment has been made	Moradabad Bareilly Expressway Limited	Moradabad Bareilly Expressway Limited	IRIT	Jharkhand Road Projects Implementation Company Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary Company	Subsidiary Company	Subsidiary Company	Subsidiary Company
Number of shares of non-current investment made in body corporate	[shares] 18,95,19,309	[shares] 22,16,60,000	[shares] 14,00,00,000	[shares] 24,24,48,000
Details of non-current investments made in body corporate which are partly paid	Fully Paid	Fully Paid	Fully Paid	Fully Paid

**Details of non-current investments [Table]**

..(3)

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

Classification of non-current investments [Axis]	3	4		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost
Non-current investments	0	7.4	45	45
Name of body corporate in whom investment has been made	Jharkhand Road Projects Implementation Company Limited	JARDCL	Jharkhand Infrastructure Implementation Company Limited	Jharkhand Infrastructure Implementation Company Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary Company	Subsidiary Company	Subsidiary Company	Subsidiary Company
Number of shares of non-current investment made in body corporate	[shares] 24,24,48,000	[shares] 24,24,48,000	[shares] 4,49,99,940	[shares] 4,49,99,940
Details of non-current investments made in body corporate which are partly paid	Fully Paid	Fully Paid	Fully Paid	Fully Paid

**Details of non-current investments [Table]**

..(4)

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

Classification of non-current investments [Axis]	5			6
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost
Non-current investments	13.62	327.74	372	1.77
Name of body corporate in whom investment has been made	NTBCL	Chenani Nashri Tunnelway Limited	Chenani Nashri Tunnelway Limited	YCCL
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary Company	Subsidiary Company	Subsidiary Company	Subsidiary Company
Number of shares of non-current investment made in body corporate	[shares] 74,00,000	[shares] 37,20,00,000	[shares] 37,20,00,000	[shares] 60,67,762
Details of non-current investments made in body corporate which are partly paid	Fully Paid	Fully Paid	Fully Paid	Fully Paid

## Details of non-current investments [Table]

..(5)

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

Classification of non-current investments [Axis]	6		7	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost
Non-current investments	0	0	63.71	0
Name of body corporate in whom investment has been made	MP Border Checkpost Development Company Limited	MP Border Checkpost Development Company Limited	Infinity - GRICL	Badarpur Tollway Operations Management Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary Company	Subsidiary Company	Subsidiary Company	Subsidiary Company
Number of shares of non-current investment made in body corporate	[shares] 11,02,78,130	[shares] 11,02,78,130	[shares] 17,109	[shares] 0
Details of non-current investments made in body corporate which are partly paid	Fully Paid	Fully Paid	Fully Paid	Fully Paid

## Details of non-current investments [Table]

..(6)

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

Classification of non-current investments [Axis]	7	8		9
	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017	01/04/2017 to 31/03/2018
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost
Non-current investments	0.05	29.65	18.24	0
Name of body corporate in whom investment has been made	Badarpur Tollway Operations Management Limited	Rapid MetroRail Gurgaon Limited	Rapid MetroRail Gurgaon Limited	Futureage Infrastructure India Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary Company	Subsidiary Company	Subsidiary Company	Subsidiary Company
Number of shares of non-current investment made in body corporate	[shares] 49,994	[shares] 1,82,39,128	[shares] 1,82,39,128	[shares] 30,00,000
Details of non-current investments made in body corporate which are partly paid	Fully Paid	Fully Paid	Fully Paid	Fully Paid

**Details of non-current investments [Table]**

..(7)

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

Classification of non-current investments [Axis]	9	10	11
	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017 to 01/04/2017 to 31/03/2018
Non-current investments [Abstract]			
Disclosure of details of non-current investments [Abstract]			
Details of non-current investments [Line items]			
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost
Non-current investments	0	0	43.12
Name of body corporate in whom investment has been made	Futureage Infrastructure India Limited	Charminar Robopark Limited	Charminar Robopark Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary Company	Subsidiary Company	Subsidiary Company
Number of shares of non-current investment made in body corporate	[shares] 30,00,000	[shares] 46,80,000	[shares] 46,80,000
Details of non-current investments made in body corporate which are partly paid	Fully Paid	Fully Paid	Fully Paid

**Details of non-current investments [Table]**

..(8)

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

Classification of non-current investments [Axis]	11	12	13
	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017 to 01/04/2017 to 31/03/2018
Non-current investments [Abstract]			
Disclosure of details of non-current investments [Abstract]			
Details of non-current investments [Line items]			
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost
Non-current investments	43.12	21.69	500.81
Name of body corporate in whom investment has been made	Karyavattom Sports Facilities Limited	East Hyderabad Expressway Limited	East Hyderabad Expressway Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary Company	Subsidiary Company	Subsidiary Company
Number of shares of non-current investment made in body corporate	[shares] 4,31,19,940	[shares] 2,16,89,400	[shares] 2,16,89,400
Details of non-current investments made in body corporate which are partly paid	Fully Paid	Fully Paid	Fully Paid



**Details of non-current investments [Table]**

..(9)

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

Classification of non-current investments [Axis]	13	14	15
	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017 to 01/04/2017 to 31/03/2018
Non-current investments [Abstract]			
Disclosure of details of non-current investments [Abstract]			
Details of non-current investments [Line items]			
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of US\$ 1 each - at deemed cost	Unquoted Equity Shares of US\$ 1 each - at deemed cost
Non-current investments	500.81	20.84	20.84
Name of body corporate in whom investment has been made	Kiratpur Ner Chowk Expressway Limited	ITNL Offshore Pte. Ltd., Singapore	ITNL Offshore Pte. Ltd., Singapore
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary Company	Subsidiary Company	Subsidiary Company
Number of shares of non-current investment made in body corporate	[shares] 50,08,10,000	[shares] 33,70,500	[shares] 33,70,500
Details of non-current investments made in body corporate which are partly paid	Fully Paid	Fully Paid	Fully Paid

**Details of non-current investments [Table]**

..(10)

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

Classification of non-current investments [Axis]	15	16	17
	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017 to 01/04/2017 to 31/03/2018
Non-current investments [Abstract]			
Disclosure of details of non-current investments [Abstract]			
Details of non-current investments [Line items]			
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost
Non-current investments	178.59	233.5	124.05
Name of body corporate in whom investment has been made	Baleshwar Kharagpur Expressway Limited	Sikar Bikaner Highway Limited	Sikar Bikaner Highway Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary Company	Subsidiary Company	Subsidiary Company
Number of shares of non-current investment made in body corporate	[shares] 17,85,90,000	[shares] 12,40,50,000	[shares] 12,40,50,000
Details of non-current investments made in body corporate which are partly paid	Fully Paid	Fully Paid	Fully Paid

## Details of non-current investments [Table]

..(11)

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

Classification of non-current investments [Axis]	17	18	19
	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017 to 01/04/2017 to 31/03/2018
Non-current investments [Abstract]			
Disclosure of details of non-current investments [Abstract]			
Details of non-current investments [Line items]			
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Nigerian Naira 1 each - at deemed cost	Unquoted Equity Shares of Nigerian Naira 1 each - at deemed cost
Non-current investments	230.3	0.09	0.09
Name of body corporate in whom investment has been made	Rapid MetroRail Gurgaon South Limited	ITNL Africa Projects Ltd., Nigeria	ITNL Africa Projects Ltd., Nigeria
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary Company	Subsidiary Company	Subsidiary Company
Number of shares of non-current investment made in body corporate	[shares] 23,03,00,000	[shares] 25,00,000	[shares] 25,00,000
Details of non-current investments made in body corporate which are partly paid	Fully Paid	Fully Paid	Fully Paid

## Details of non-current investments [Table]

..(12)

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

Classification of non-current investments [Axis]	19	20	21
	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017 to 01/04/2017 to 31/03/2018
Non-current investments [Abstract]			
Disclosure of details of non-current investments [Abstract]			
Details of non-current investments [Line items]			
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost
Non-current investments	326	294.19	294.19
Name of body corporate in whom investment has been made	Barwa Adda Expressway Limited	Khed Sinnar Expressway Limited	Khed Sinnar Expressway Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary Company	Subsidiary Company	Subsidiary Company
Number of shares of non-current investment made in body corporate	[shares] 10,49,99,940	[shares] 29,41,89,994	[shares] 29,41,89,994
Details of non-current investments made in body corporate which are partly paid	Fully Paid	Fully Paid	Fully Paid

## Details of non-current investments [Table]

..(13)

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

Classification of non-current investments [Axis]	21	22	23
	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017 to 01/04/2017 to 31/03/2018
Non-current investments [Abstract]			
Disclosure of details of non-current investments [Abstract]			
Details of non-current investments [Line items]			
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost
Non-current investments	18.05	262.56	14.15
Name of body corporate in whom investment has been made	Amravati Chikhli Expressway Limited	Fagne Songadh Expressway Limited	ITNL International Pte. Ltd., Singapore
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary Company	Subsidiary Company	Subsidiary Company
Number of shares of non-current investment made in body corporate	[shares] 1,80,49,994	[shares] 26,24,99,994	[shares] 1,41,49,994
Details of non-current investments made in body corporate which are partly paid	Fully Paid	Fully Paid	Fully Paid

## Details of non-current investments [Table]

..(14)

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

Classification of non-current investments [Axis]	23	24	25
	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017 to 01/04/2017 to 31/03/2018
Non-current investments [Abstract]			
Disclosure of details of non-current investments [Abstract]			
Details of non-current investments [Line items]			
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted Equity Shares of US\$ 1 each - at deemed cost	Unquoted Equity Shares of US\$ 1 each - at deemed cost	Unquoted Equity Shares of US\$ 1 each - at deemed cost
Non-current investments	779.92	0.31	0.31
Name of body corporate in whom investment has been made	ITNL International Pte. Ltd., Singapore	ITNL Offshore Two Pte. Ltd.	ITNL Offshore Two Pte. Ltd.
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary Company	Subsidiary Company	Subsidiary Company
Number of shares of non-current investment made in body corporate	[shares] 12,66,32,481	[shares] 50,000	[shares] 50,000
Details of non-current investments made in body corporate which are partly paid	Fully Paid	Fully Paid	Fully Paid

**Details of non-current investments [Table]****..(15)**

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

Classification of non-current investments [Axis]	25	26	27
	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017 to 01/04/2017 to 31/03/2018
Non-current investments [Abstract]			
Disclosure of details of non-current investments [Abstract]			
Details of non-current investments [Line items]			
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted Equity Shares of US\$ 1 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost
Non-current investments	0	195.9	195.9
Name of body corporate in whom investment has been made	ITNL Offshore Three Pte. Ltd.	Srinagar Sonamarg Tunnelway Limited	Srinagar Sonamarg Tunnelway Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary Company	Subsidiary Company	Subsidiary Company
Number of shares of non-current investment made in body corporate	[shares] 1	[shares] 56,76,068	[shares] 56,76,068
Details of non-current investments made in body corporate which are partly paid	Fully Paid	Fully Paid	Fully Paid

**Details of non-current investments [Table]****..(16)**

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

Classification of non-current investments [Axis]	27	28	29
	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017 to 01/04/2017 to 31/03/2018
Non-current investments [Abstract]			
Disclosure of details of non-current investments [Abstract]			
Details of non-current investments [Line items]			
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Covered Warrant of Rs.10 each - at deemed cost
Non-current investments	4.2	0	2.5
Name of body corporate in whom investment has been made	GRICL Rail Bridge Development Company Limited	Rajasthan Land Holdings Limited	Rajasthan Land Holdings Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary Company	Subsidiary Company	Subsidiary Company
Number of shares of non-current investment made in body corporate	[shares] 42,00,000	[shares] 0	[shares] 20,00,000
Details of non-current investments made in body corporate which are partly paid	Fully Paid	Fully Paid	Fully Paid

**Details of non-current investments [Table]**

..(17)

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

Classification of non-current investments [Axis]	29	30	31
	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017 to 01/04/2017 to 31/03/2018
Non-current investments [Abstract]			
Disclosure of details of non-current investments [Abstract]			
Details of non-current investments [Line items]			
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted Covered Warrant of Rs.10 each - at deemed cost	Unquoted Covered Warrant of Rs.10 each - at deemed cost	Unquoted Covered Warrant of Rs.10 each - at deemed cost
Non-current investments	7.4	0	0
Name of body corporate in whom investment has been made	Covered Warrant - IL&FS (In favour of Chhattisgarh Highways Road Development Company Limited)	Covered Warrant - IL&FS (In favour of Jharkhand Road Projects Implementation Company Limited)	Covered Warrant - IL&FS (In favour of Jharkhand Road Projects Implementation Company Limited)
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary Company	Subsidiary Company	Subsidiary Company
Number of shares of non-current investment made in body corporate	[shares] 74,00,000	[shares] 1,70,00,000	[shares] 1,70,00,000
Details of non-current investments made in body corporate which are partly paid	Fully Paid	Fully Paid	Fully Paid

**Details of non-current investments [Table]**

..(18)

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

Classification of non-current investments [Axis]	31	32	33
	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017 to 01/04/2017 to 31/03/2018
Non-current investments [Abstract]			
Disclosure of details of non-current investments [Abstract]			
Details of non-current investments [Line items]			
Type of non-current investments	Investment in subsidiaries preference shares	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted Preference Shares of Rs.10 each - at amortised cost	Unquoted Units of Rs.1000 each - at deemed cost	Unquoted Units of Rs.1000 each - at deemed cost
Non-current investments	10.15	76.9	76.9
Name of body corporate in whom investment has been made	West Gujarat Expressway Limited	ITNL Road Investment Trust	ITNL Road Investment Trust
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary Company	Subsidiary Company	Subsidiary Company
Number of shares of non-current investment made in body corporate	[shares] 2,00,00,000	[shares] 10,68,955	[shares] 10,68,955

## Details of non-current investments [Table]

..(19)

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

Classification of non-current investments [Axis]	33	34	35
	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017 to 01/04/2017 to 31/03/2018
Non-current investments [Abstract]			
Disclosure of details of non-current investments [Abstract]			
Details of non-current investments [Line items]			
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Quoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost
Non-current investments	162.33	140	140
Name of body corporate in whom investment has been made	Noida Toll Bridge Company Limited	ITNL Road Infrastructure Development Company Limited	ITNL Road Infrastructure Development Company Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Associate Company	Subsidiary Company	Subsidiary Company
Number of shares of non-current investment made in body corporate	[shares] 4,90,95,007	[shares] 14,00,00,000	[shares] 14,00,00,000
Details of non-current investments made in body corporate which are partly paid		Fully Paid	Fully Paid

## Details of non-current investments [Table]

..(20)

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

Classification of non-current investments [Axis]	35	36	37
	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017 to 01/04/2017 to 31/03/2018
Non-current investments [Abstract]			
Disclosure of details of non-current investments [Abstract]			
Details of non-current investments [Line items]			
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost
Non-current investments	14.19	0.02	0.02
Name of body corporate in whom investment has been made	Gujarat Road and Infrastructure Company Limited	ITNL Toll Management Services Limited	ITNL Toll Management Services Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Associate Company	Associate Company	Associate Company
Number of shares of non-current investment made in body corporate	[shares] 1,48,73,366	[shares] 24,500	[shares] 24,500

**Details of non-current investments [Table]**

..(21)

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

Classification of non-current investments [Axis]	37	38	39
	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017 to 01/04/2017 to 31/03/2018
Non-current investments [Abstract]			
Disclosure of details of non-current investments [Abstract]			
Details of non-current investments [Line items]			
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted Covered Warrant of Rs.10 each - at deemed cost	Unquoted Covered Warrant of Rs.10 each - at deemed cost	Unquoted Covered Warrant of Rs.10 each - at deemed cost
Non-current investments	162.5	7.4	7.4
Name of body corporate in whom investment has been made	Covered Warrant - IL&FS (In favour of Road Infrastructure Development Company of Rajasthan Limited)	Covered Warrant - IL&FS (In favour of Jharkhand Accelerated Road Development Company Limited)	Covered Warrant - IL&FS (In favour of Jharkhand Accelerated Road Development Company Limited)
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Joint Venture	Joint Venture	Joint Venture
Number of shares of non-current investment made in body corporate	[shares] 16,25,00,000	[shares] 74,00,000	[shares] 74,00,000

**Details of non-current investments [Table]**

..(22)

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

Classification of non-current investments [Axis]	39	40	41
	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017 to 01/04/2017 to 31/03/2018
Non-current investments [Abstract]			
Disclosure of details of non-current investments [Abstract]			
Details of non-current investments [Line items]			
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost
Non-current investments	42	116.75	116.75
Name of body corporate in whom investment has been made	Jorabat Shillong Expressway Limited	NAM Expressway Limited	NAM Expressway Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Joint Venture	Joint Venture	Joint Venture
Number of shares of non-current investment made in body corporate	[shares] 4,20,00,000	[shares] 11,67,54,970	[shares] 11,67,54,970

**Details of non-current investments [Table]**

..(23)

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

Classification of non-current investments [Axis]	41	42	43
	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017 to 01/04/2017 to 31/03/2018
Non-current investments [Abstract]			
Disclosure of details of non-current investments [Abstract]			
Details of non-current investments [Line items]			
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at FVTPL
Non-current investments	0	61.71	61.71
Name of body corporate in whom investment has been made	Thiruvananthapuram Road Development Company Limited	Warora Chandrapur Ballarpur Toll Road Limited	Warora Chandrapur Ballarpur Toll Road Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Joint Venture	Joint Venture	Joint Venture
Number of shares of non-current investment made in body corporate	[shares] 1,70,30,000	[shares] 6,17,08,500	[shares] 6,17,08,500
			[shares] 5,000

**Details of non-current investments [Table]**

..(24)

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

Classification of non-current investments [Axis]	43	44	45
	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017 to 01/04/2017 to 31/03/2018
Non-current investments [Abstract]			
Disclosure of details of non-current investments [Abstract]			
Details of non-current investments [Line items]			
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted Equity Shares of Rs.10 each - at FVTPL	Unquoted Equity Shares of Rs.10 each - at FVTPL	Unquoted Equity Shares of Rs.10 each - at FVTPL
Non-current investments	0.01	0	22.13
Name of body corporate in whom investment has been made	Indian Highways Management Company Limited	Pipavav Railway Corporation Limited	Pipavav Railway Corporation Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity		Joint Venture	
Number of shares of non-current investment made in body corporate	[shares] 5,000	[shares] 0	[shares] 1,20,00,000
Details of non-current investments made in body corporate which are partly paid			[shares] 1,43,00,000
			Fully Paid



**Details of non-current investments [Table]**

..(25)

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

Classification of non-current investments [Axis]	45	46	47
	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017 to 01/04/2017 to 31/03/2018
Non-current investments [Abstract]			
Disclosure of details of non-current investments [Abstract]			
Details of non-current investments [Line items]			
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost
Non-current investments	0	349.23	688.17
Name of body corporate in whom investment has been made	Vansh Nimay Infraprojects Limited	IL&FS Rail Limited	IL&FS Rail Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary Company	Subsidiary Company	Subsidiary Company
Number of shares of non-current investment made in body corporate	[shares] 1,43,00,000	[shares] 34,92,31,950	[shares] 68,81,74,376
Details of non-current investments made in body corporate which are partly paid	Fully Paid	Fully Paid	Fully Paid

**Details of non-current investments [Table]**

..(26)

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

Classification of non-current investments [Axis]	47	48	49
	31/03/2017	01/04/2017 to 31/03/2018	31/03/2017 to 01/04/2017 to 31/03/2018
Non-current investments [Abstract]			
Disclosure of details of non-current investments [Abstract]			
Details of non-current investments [Line items]			
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost
Non-current investments	0	0	362.86
Name of body corporate in whom investment has been made	Hazaribagh Ranchi Expressway Limited	Pune Sholapur Road Development Company Limited	Pune Sholapur Road Development Company Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary Company	Subsidiary Company	Subsidiary Company
Number of shares of non-current investment made in body corporate	[shares] 13,09,86,900	[shares] 0	[shares] 16,00,00,000
Details of non-current investments made in body corporate which are partly paid	Fully Paid	Fully Paid	Fully Paid

**Details of non-current investments [Table]**

..(27)

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

Classification of non-current investments [Axis]	49	50	51	52
	31/03/2017	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost
Non-current investments	10.05	116.55	12.01	11.41
Name of body corporate in whom investment has been made	West Gujarat Expressway Limited	El sam ex Maintenance Services Limited	Elsamex India Private Limited	Yala Construction Company Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary Company	Subsidiary Company	Subsidiary Company	Subsidiary Company
Number of shares of non-current investment made in body corporate	[shares] 1,47,99,985	[shares] 49,940	[shares] 21,00,000	[shares] 60,67,762
Details of non-current investments made in body corporate which are partly paid	Fully Paid	Fully Paid	Fully Paid	Fully Paid

**Details of non-current investments [Table]**

..(28)

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

Classification of non-current investments [Axis]	53	54	55	56
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies preference shares
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Equity Shares of Rs.10 each - at deemed cost	Unquoted Preference Shares of Rs.10 each - at amortised cost
Non-current investments	0.84	0.05	0.33	158.37
Name of body corporate in whom investment has been made	Grusamar India Limited	Ranchi Muri Road Development Limited	Parlo Developers Private Limited	Parlo Developers Private Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary Company	Subsidiary Company	Associate Company	Associate Company
Number of shares of non-current investment made in body corporate	[shares] 49,940	[shares] 49,940	[shares] 3,300	[shares] 1,50,00,000
Details of non-current investments made in body corporate which are partly paid	Fully Paid	Fully Paid		

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

	31/03/2019	31/03/2018
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	162.33	162.33
Market value of quoted non-current investments	0	59.16
Aggregate amount of unquoted non-current investments	1.26	5,214.57
Aggregate provision for diminution in value of non-current investments	-6,096.29	84.77

**[400500] Notes - Current investments****Details of current investments [Table]**

..(1)

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

Classification of current investments [Axis]	1	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Current investments [Abstract]		
Disclosure of details of current investments [Abstract]		
Details of current investments [Line items]		
Type of current investments	Other current investments	Other current investments
Class of current investments	Current investments	Current investments
Nature of current investments	Unquoted Equity	Unquoted Equity
Current investments	6.6	0
Basis of valuation of current investments	at cost	at cost
Name of body corporate in whom investment has been made	Investment in Mutual Fund	Investment in Mutual Fund
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	NA	NA
Number of shares of current investment made in body corporate	[shares] 12,95,528	[shares] 0

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

	31/03/2019	31/03/2018
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	6.6	0
Aggregate provision for diminution in value of current investments	0	0

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

Unless otherwise specified, all monetary values are in Crores 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	1,164.12	-309.06
Net cash flows from (used in) operating activities	1,164.12	-309.06
Net cash flows from (used in) investing activities, continuing operations	-1,527.93	2,980.38
Net cash flows from (used in) investing activities	-1,527.93	2,980.38
Net cash flows from (used in) financing activities, continuing operations	159.76	-2,628.59
Net cash flows from (used in) financing activities	159.76	-2,628.59
Description of non-current Assets or disposal group held for sale which were sold or reclassified	NA	NA
Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing	Assets Classified as held of sales	Assets Classified as held of sales

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

Unless otherwise specified, all monetary values are in Crores 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] 50,00,00,000	[shares] 50,00,00,000		[shares] 50,00,00,000
Value of shares authorised	500	500		500
Number of shares issued	[shares] 32,89,60,027	[shares] 32,89,60,027		[shares] 32,89,60,027
Value of shares issued	328.96	328.96		328.96
Number of shares subscribed and fully paid	[shares] 32,89,60,027	[shares] 32,89,60,027		[shares] 32,89,60,027
Value of shares subscribed and fully paid	328.96	328.96		328.96
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] 32,89,60,027	[shares] 32,89,60,027		[shares] 32,89,60,027
Total value of shares subscribed	328.96	328.96		328.96
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 32,89,60,027	[shares] 32,89,60,027		[shares] 32,89,60,027
Value of shares called	328.96	328.96		328.96
Value of shares paid-up	328.96	328.96		328.96
Par value per share				[INR/shares] 10
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]				
Decrease in number of shares during period [Abstract]				
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 32,89,60,027	[shares] 32,89,60,027	[shares] 32,89,60,027	[shares] 32,89,60,027
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Decrease in equity share capital during period [Abstract]				
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	328.960027	328.960027	328.960027	328.960027
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] 23,65,82,632	[shares] 23,65,82,632		[shares] 23,65,82,632
Shares in company held by subsidiaries of its holding company	[shares] 42,66,368	[shares] 42,66,368		[shares] 42,66,368
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 24,08,49,000	[shares] 24,08,49,000		[shares] 24,08,49,000
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

**Disclosure of classes of equity share capital [Table]**

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2017 to 31/03/2018	31/03/2017
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] 50,00,00,000	
Value of shares authorised	500	
Number of shares issued	[shares] 32,89,60,027	
Value of shares issued	328.96	
Number of shares subscribed and fully paid	[shares] 32,89,60,027	
Value of shares subscribed and fully paid	328.96	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 32,89,60,027	
Total value of shares subscribed	328.96	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 32,89,60,027	
Value of shares called	328.96	
Value of shares paid-up	328.96	
Par value per share	[INR/shares] 10	
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]		
Decrease in number of shares during period [Abstract]		
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 32,89,60,027	[shares] 32,89,60,027
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Decrease in equity share capital during period [Abstract]		
Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	328.960027	328.960027
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] 23,65,82,632	
Shares in company held by subsidiaries of its holding company	[shares] 42,66,368	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 24,08,49,000	
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	
Type of share	Equity	

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

..(1)

Unless otherwise specified, all monetary values are in Crores 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 [Line items]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Refer to child member	Refer to child member	INFRASTRUCTURE LEASING AND FINANCIAL SERVICES LIMITED	INFRASTRUCTURE LEASING AND FINANCIAL SERVICES LIMITED
CIN of shareholder			L65990MH1987PLC044571	L65990MH1987PLC044571
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 23,65,82,632	[shares] 23,65,82,632	[shares] 23,65,82,632	[shares] 23,65,82,632
Percentage of shareholding in company	71.92%	71.92%	71.92%	71.92%

Unless otherwise specified, all monetary values are in Crores 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]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

**[400300] Notes - Borrowings****Classification of borrowings [Table]**

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	8,792.04	0	8,792.04

**Classification of borrowings [Table]**

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans [Member]		Term loans from banks [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	8,792.04	0	8,792.04

**Classification of borrowings [Table]**

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of borrowings [Axis]	Rupee term loans from banks [Member]		Borrowings [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured/Unsecured borrowings [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	8,792.04	1,062.51	1,611.56

**Classification of borrowings [Table]**

..(4)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Bonds/debentures [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,062.51	1,611.56	1,062.51	1,611.56

**Classification of borrowings [Table]**

..(5)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of borrowings [Axis]	Bonds [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	
	31/03/2019	31/03/2018
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	1,062.51	1,611.56

**Details of bonds or debentures [Table]**

..(1)

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

Details of bonds or debentures [Axis]	1			2
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Borrowings notes [Abstract]				
Details of bonds or debentures [Abstract]				
Details of bonds or debentures [Line items]				
Whether bonds or debentures	Debenture	Debenture	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others	Others	Others
Rate of interest	11.80%	11.80%	11.80%	11.80%
Particulars of redemption or conversion	Bullet repayment	Bullet repayment	Bullet repayment	Bullet repayment
Nominal value per bond or debenture	[pure] 10,00,000	[pure] 10,00,000	[pure] 10,00,000	[pure] 10,00,000
Number of bonds or debentures	[pure] 2,500	[pure] 2,500	[pure] 2,500	[pure] 2,500
Amount of bonds or debentures issued during period	0	0	0	0
Number of allottees to whom bonds or debentures were issued	[pure] 0			[pure] 0
Earliest date of redemption	03/01/2025	03/01/2025	03/01/2025	21/12/2024
Nominal amount of bonds or debentures held by nominee or trustee of company	[pure] 0	[pure] 0		[pure] 0
Book value of bonds or debentures held by nominee or trustee of company	[pure] 0	[pure] 0		[pure] 0

**Details of bonds or debentures [Table]**

..(2)

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

Details of bonds or debentures [Axis]	2		3	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of bonds or debentures [Abstract]				
Details of bonds or debentures [Line items]				
Whether bonds or debentures	Debenture	Debenture	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others	Others	Others
Rate of interest	10.50%	10.50%	9.44%	9.28%
Particulars of redemption or conversion	Bullet repayment	Bullet repayment	Various Dates	Various Dates
Nominal value per bond or debenture	[pure] 10,00,000	[pure] 10,00,000	[pure] 10,00,000	[pure] 10,00,000
Number of bonds or debentures	[pure] 1,250	[pure] 1,250	[pure] 2,500	[pure] 2,000
Amount of bonds or debentures issued during period	0	0	0	0
Number of allottees to whom bonds or debentures were issued			[pure] 0	
Earliest date of redemption	08/05/2018	08/05/2021	25/10/2024	30/07/2020
Nominal amount of bonds or debentures held by nominee or trustee of company	[pure] 0		[pure] 0	[pure] 0
Book value of bonds or debentures held by nominee or trustee of company	[pure] 0		[pure] 0	[pure] 0

**Details of bonds or debentures [Table]**

..(3)

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

Details of bonds or debentures [Axis]	3	4		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Borrowings notes [Abstract]				
Details of bonds or debentures [Abstract]				
Details of bonds or debentures [Line items]				
Whether bonds or debentures	Debenture	Debenture	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others	Others	Others
Rate of interest	9.28%	9.51%	11.70%	11.70%
Particulars of redemption or conversion	Various Dates	Various Dates	Bullet repayment	Bullet repayment
Nominal value per bond or debenture	[pure] 10,00,000	[pure] 10,00,000	[pure] 10,00,000	[pure] 10,00,000
Number of bonds or debentures	[pure] 2,000	[pure] 1,000	[pure] 2,250	[pure] 2,250
Amount of bonds or debentures issued during period	200	0	0	0
Number of allottees to whom bonds or debentures were issued		[pure] 0		
Earliest date of redemption	30/07/2020	16/08/2024	26/05/2018	27/07/2020
Nominal amount of bonds or debentures held by nominee or trustee of company		[pure] 0	[pure] 0	
Book value of bonds or debentures held by nominee or trustee of company		[pure] 0	[pure] 0	



**Details of bonds or debentures [Table]**

..(4)

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

Details of bonds or debentures [Axis]	5			6
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Borrowings notes [Abstract]				
Details of bonds or debentures [Abstract]				
Details of bonds or debentures [Line items]				
Whether bonds or debentures	Debenture	Debenture	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others	Others	Others
Rate of interest	9.51%	11.50%	11.50%	9.20%
Particulars of redemption or conversion	Various Dates	Bullet repayment	Bullet repayment	Various Dates
Nominal value per bond or debenture	[pure] 10,00,000	[pure] 10,00,000	[pure] 10,00,000	[pure] 10,00,000
Number of bonds or debentures	[pure] 2,000	[pure] 1,250	[pure] 1,250	[pure] 4,500
Amount of bonds or debentures issued during period	0	0	0	0
Number of allottees to whom bonds or debentures were issued	[pure] 0			[pure] 0
Earliest date of redemption	09/08/2024	20/11/2019	20/11/2019	28/06/2024
Nominal amount of bonds or debentures held by nominee or trustee of company	[pure] 0	[pure] 0		[pure] 0
Book value of bonds or debentures held by nominee or trustee of company	[pure] 0	[pure] 0		[pure] 0

**Details of bonds or debentures [Table]**

..(5)

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

Details of bonds or debentures [Axis]	6		7	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of bonds or debentures [Abstract]				
Details of bonds or debentures [Line items]				
Whether bonds or debentures	Debenture	Debenture	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others	Others	Others
Rate of interest	0.00%	0.00%	11.50%	9.40%
Particulars of redemption or conversion	Bullet repayment	Bullet repayment	Bullet repayment	Bullet repayment
Nominal value per bond or debenture	[pure] 5,00,000	[pure] 5,00,000	[pure] 10,00,000	[pure] 10,00,000
Number of bonds or debentures	[pure] 500	[pure] 500	[pure] 2,000	[pure] 4,250
Amount of bonds or debentures issued during period	0	0	0	0
Number of allottees to whom bonds or debentures were issued			[pure] 0	
Earliest date of redemption	23/06/2019	23/06/2019	21/06/2024	05/04/2019
Nominal amount of bonds or debentures held by nominee or trustee of company	[pure] 0		[pure] 0	[pure] 0
Book value of bonds or debentures held by nominee or trustee of company	[pure] 0		[pure] 0	[pure] 0

**Details of bonds or debentures [Table]**

..(6)

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

Details of bonds or debentures [Axis]	7	8		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Borrowings notes [Abstract]				
Details of bonds or debentures [Abstract]				
Details of bonds or debentures [Line items]				
Whether bonds or debentures	Debenture	Debenture	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others	Others	Others
Rate of interest	9.40%	11.50%	0.00%	0.00%
Particulars of redemption or conversion	Bullet repayment	Bullet repayment	Bullet repayment	Bullet repayment
Nominal value per bond or debenture	[pure] 10,00,000	[pure] 10,00,000	[pure] 5,00,000	[pure] 5,00,000
Number of bonds or debentures	[pure] 4,250	[pure] 1,000	[pure] 7,300	[pure] 7,300
Amount of bonds or debentures issued during period	0	0	0	0
Number of allottees to whom bonds or debentures were issued		[pure] 0		
Earliest date of redemption	05/04/2019	04/02/2024	23/03/2019	23/03/2019
Nominal amount of bonds or debentures held by nominee or trustee of company		[pure] 0	[pure] 0	
Book value of bonds or debentures held by nominee or trustee of company		[pure] 0	[pure] 0	

**Details of bonds or debentures [Table]**

..(7)

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

Details of bonds or debentures [Axis]	9			10
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Borrowings notes [Abstract]				
Details of bonds or debentures [Abstract]				
Details of bonds or debentures [Line items]				
Whether bonds or debentures	Debenture	Debenture	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others	Others	Others
Rate of interest	9.20%	12.00%	12.00%	10.50%
Particulars of redemption or conversion	Bullet repayment	Bullet repayment	Bullet repayment	Bullet repayment
Nominal value per bond or debenture	[pure] 10,00,000	[pure] 10,00,000	[pure] 10,00,000	[pure] 10,00,000
Number of bonds or debentures	[pure] 3,000	[pure] 363	[pure] 363	[pure] 0
Amount of bonds or debentures issued during period	0	0	0	0
Number of allottees to whom bonds or debentures were issued	[pure] 0			[pure] 0
Earliest date of redemption	15/04/2022	18/03/2019	18/03/2019	08/05/2018
Nominal amount of bonds or debentures held by nominee or trustee of company	[pure] 0	[pure] 0		[pure] 0
Book value of bonds or debentures held by nominee or trustee of company	[pure] 0	[pure] 0		[pure] 0

**Details of bonds or debentures [Table]**

..(8)

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

Details of bonds or debentures [Axis]	10		11	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of bonds or debentures [Abstract]				
Details of bonds or debentures [Line items]				
Whether bonds or debentures	Debenture	Debenture	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others	Others	Others
Rate of interest	12.00%	12.00%	9.28%	11.70%
Particulars of redemption or conversion	Bullet repayment	Bullet repayment	Various dates	Bullet repayment
Nominal value per bond or debenture	[pure] 10,00,000	[pure] 10,00,000	[pure] 10,00,000	[pure] 10,00,000
Number of bonds or debentures	[pure] 50	[pure] 50	[pure] 2,000	[pure] 1,500
Amount of bonds or debentures issued during period	0	0	0	0
Number of allottees to whom bonds or debentures were issued			[pure] 0	
Earliest date of redemption	23/01/2019	23/01/2019	30/07/2020	12/04/2018
Nominal amount of bonds or debentures held by nominee or trustee of company	[pure] 0		[pure] 0	[pure] 0
Book value of bonds or debentures held by nominee or trustee of company	[pure] 0		[pure] 0	[pure] 0

**Details of bonds or debentures [Table]**

..(9)

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

Details of bonds or debentures [Axis]	11	12		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Borrowings notes [Abstract]				
Details of bonds or debentures [Abstract]				
Details of bonds or debentures [Line items]				
Whether bonds or debentures	Debenture	Debenture	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others	Others	Others
Rate of interest	11.70%	11.70%	11.80%	11.80%
Particulars of redemption or conversion	Bullet repayment	Bullet repayment	Bullet repayment	Bullet repayment
Nominal value per bond or debenture	[pure] 10,00,000	[pure] 10,00,000	[pure] 10,00,000	[pure] 10,00,000
Number of bonds or debentures	[pure] 1,500	[pure] 0	[pure] 2,500	[pure] 2,500
Amount of bonds or debentures issued during period	0	0	0	0
Number of allottees to whom bonds or debentures were issued		[pure] 0		
Earliest date of redemption	12/04/2018	26/05/2018	21/12/2024	21/12/2024
Nominal amount of bonds or debentures held by nominee or trustee of company		[pure] 0	[pure] 0	
Book value of bonds or debentures held by nominee or trustee of company		[pure] 0	[pure] 0	

**Details of bonds or debentures [Table]****..(10)**

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

Details of bonds or debentures [Axis]	13			14
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Borrowings notes [Abstract]				
Details of bonds or debentures [Abstract]				
Details of bonds or debentures [Line items]				
Whether bonds or debentures	Debenture	Debenture	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others	Others	Others
Rate of interest	11.50%	9.44%	9.44%	0.00%
Particulars of redemption or conversion	Bullet repayment	Various Dates	Various Dates	Bullet repayment
Nominal value per bond or debenture	[pure] 10,00,000	[pure] 10,00,000	[pure] 10,00,000	[pure] 5,00,000
Number of bonds or debentures	[pure] 1,250	[pure] 2,500	[pure] 2,500	[pure] 500
Amount of bonds or debentures issued during period	0	0	250	0
Number of allottees to whom bonds or debentures were issued	[pure] 0			[pure] 0
Earliest date of redemption	20/11/2019	25/10/2024	25/10/2024	23/06/2019
Nominal amount of bonds or debentures held by nominee or trustee of company	[pure] 0	[pure] 0		[pure] 0
Book value of bonds or debentures held by nominee or trustee of company	[pure] 0	[pure] 0		[pure] 0

**Details of bonds or debentures [Table]****..(11)**

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

Details of bonds or debentures [Axis]	14		15	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of bonds or debentures [Abstract]				
Details of bonds or debentures [Line items]				
Whether bonds or debentures	Debenture	Debenture	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others	Others	Others
Rate of interest	9.51%	9.51%	9.40%	9.51%
Particulars of redemption or conversion	Various Dates	Various Dates	Bullet repayment	Various Dates
Nominal value per bond or debenture	[pure] 10,00,000	[pure] 10,00,000	[pure] 10,00,000	[pure] 10,00,000
Number of bonds or debentures	[pure] 1,000	[pure] 1,000	[pure] 4,250	[pure] 2,000
Amount of bonds or debentures issued during period	0	100	0	0
Number of allottees to whom bonds or debentures were issued			[pure] 0	
Earliest date of redemption	16/08/2024	16/08/2024	05/04/2019	09/08/2024
Nominal amount of bonds or debentures held by nominee or trustee of company	[pure] 0		[pure] 0	[pure] 0
Book value of bonds or debentures held by nominee or trustee of company	[pure] 0		[pure] 0	[pure] 0

**Details of bonds or debentures [Table]****..(12)**

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

Details of bonds or debentures [Axis]	15	16		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Borrowings notes [Abstract]				
Details of bonds or debentures [Abstract]				
Details of bonds or debentures [Line items]				
Whether bonds or debentures	Debenture	Debenture	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others	Others	Others
Rate of interest	9.51%	0.00%	9.33%	9.33%
Particulars of redemption or conversion	Various Dates	Bullet repayment	Various Dates	Various Dates
Nominal value per bond or debenture	[pure] 10,00,000	[pure] 5,00,000	[pure] 10,00,000	[pure] 10,00,000
Number of bonds or debentures	[pure] 2,000	[pure] 7,300	[pure] 4,500	[pure] 4,500
Amount of bonds or debentures issued during period	200	0	0	450
Number of allottees to whom bonds or debentures were issued		[pure] 0		
Earliest date of redemption	09/08/2024	23/03/2019	28/06/2020	28/06/2024
Nominal amount of bonds or debentures held by nominee or trustee of company		[pure] 0	[pure] 0	
Book value of bonds or debentures held by nominee or trustee of company		[pure] 0	[pure] 0	

**Details of bonds or debentures [Table]****..(13)**

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

Details of bonds or debentures [Axis]	17			18
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Borrowings notes [Abstract]				
Details of bonds or debentures [Abstract]				
Details of bonds or debentures [Line items]				
Whether bonds or debentures	Debenture	Debenture	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others	Others	Others
Rate of interest	12.00%	11.50%	11.50%	12.00%
Particulars of redemption or conversion	Bullet repayment	Bullet repayment	Bullet repayment	Bullet repayment
Nominal value per bond or debenture	[pure] 10,00,000	[pure] 10,00,000	[pure] 10,00,000	[pure] 10,00,000
Number of bonds or debentures	[pure] 208	[pure] 2,000	[pure] 2,000	[pure] 14
Amount of bonds or debentures issued during period	0	0	0	0
Number of allottees to whom bonds or debentures were issued	[pure] 0			[pure] 0
Earliest date of redemption	18/03/2019	21/06/2024	21/06/2024	23/01/2019
Nominal amount of bonds or debentures held by nominee or trustee of company	[pure] 0	[pure] 0		[pure] 0
Book value of bonds or debentures held by nominee or trustee of company	[pure] 0	[pure] 0		[pure] 0

**Details of bonds or debentures [Table]****..(14)**

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

Details of bonds or debentures [Axis]	18		19	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]				
Details of bonds or debentures [Abstract]				
Details of bonds or debentures [Line items]				
Whether bonds or debentures	Debenture	Debenture	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others	Others	Others
Rate of interest	11.50%	11.50%	11.70%	9.20%
Particulars of redemption or conversion	Bullet repayment	Bullet repayment	Bullet repayment	Bullet repayment
Nominal value per bond or debenture	[pure] 10,00,000	[pure] 10,00,000	[pure] 10,00,000	[pure] 10,00,000
Number of bonds or debentures	[pure] 1,000	[pure] 1,000	[pure] 0	[pure] 3,000
Amount of bonds or debentures issued during period	0	0	0	0
Number of allottees to whom bonds or debentures were issued			[pure] 0	
Earliest date of redemption	04/02/2020	04/02/2024	12/04/2018	15/04/2022
Nominal amount of bonds or debentures held by nominee or trustee of company	[pure] 0		[pure] 0	[pure] 0
Book value of bonds or debentures held by nominee or trustee of company	[pure] 0		[pure] 0	[pure] 0

**Details of bonds or debentures [Table]****..(15)**

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

Details of bonds or debentures [Axis]	19	20		21
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019
Borrowings notes [Abstract]				
Details of bonds or debentures [Abstract]				
Details of bonds or debentures [Line items]				
Whether bonds or debentures	Debenture	Debenture	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others	Others	Others
Rate of interest	9.20%	9.25%	9.25%	9.37%
Particulars of redemption or conversion	Bullet repayment	Bullet repayment	Bullet repayment	Various dates
Nominal value per bond or debenture	[pure] 10,00,000	[pure] 10,00,000	[pure] 10,00,000	[pure] 10,00,000
Number of bonds or debentures	[pure] 3,000	[pure] 325	[pure] 325	[pure] 1,180
Amount of bonds or debentures issued during period	300	0	325	0
Number of allottees to whom bonds or debentures were issued		[pure] 0		[pure] 0
Earliest date of redemption	15/04/2022	28/10/2022	28/10/2022	30/01/2023
Nominal amount of bonds or debentures held by nominee or trustee of company		[pure] 0	[pure] 0	[pure] 0
Book value of bonds or debentures held by nominee or trustee of company		[pure] 0	[pure] 0	[pure] 0

**Details of bonds or debentures [Table]**

..(16)

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

Details of bonds or debentures [Axis]	21	22	23
	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]			
Details of bonds or debentures [Abstract]			
Details of bonds or debentures [Line items]			
Whether bonds or debentures	Debenture	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others	Others
Rate of interest	9.37%	9.37%	9.37%
Particulars of redemption or conversion	Various Dates	Various dates	Various Dates
Nominal value per bond or debenture	[pure] 10,00,000	[pure] 10,00,000	[pure] 10,00,000
Number of bonds or debentures	[pure] 1,180	[pure] 1,000	[pure] 1,000
Amount of bonds or debentures issued during period	1,180	0	1,000
Number of allottees to whom bonds or debentures were issued		[pure] 0	[pure] 0
Earliest date of redemption	30/01/2023	28/02/2023	28/02/2023
Nominal amount of bonds or debentures held by nominee or trustee of company	[pure] 0	[pure] 0	[pure] 0
Book value of bonds or debentures held by nominee or trustee of company	[pure] 0	[pure] 0	[pure] 0

**Details of bonds or debentures [Table]**

..(17)

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

Details of bonds or debentures [Axis]	23	24	25
	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]			
Details of bonds or debentures [Abstract]			
Details of bonds or debentures [Line items]			
Whether bonds or debentures	Debenture	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others	Others
Rate of interest	9.00%	9.25%	9.25%
Particulars of redemption or conversion	Various Dates	Bullet repayment	Bullet repayment
Nominal value per bond or debenture	[pure] 10,00,000	[pure] 10,00,000	[pure] 10,00,000
Number of bonds or debentures	[pure] 1,000	[pure] 500	[pure] 500
Amount of bonds or debentures issued during period	1,000	0	500
Number of allottees to whom bonds or debentures were issued		[pure] 0	[pure] 0
Earliest date of redemption	28/02/2023	15/12/2022	15/12/2022
Nominal amount of bonds or debentures held by nominee or trustee of company	[pure] 0	[pure] 0	[pure] 0
Book value of bonds or debentures held by nominee or trustee of company	[pure] 0	[pure] 0	[pure] 0

**Details of bonds or debentures [Table]****..(18)**

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

Details of bonds or debentures [Axis]	25	26	27
	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]			
Details of bonds or debentures [Abstract]			
Details of bonds or debentures [Line items]			
Whether bonds or debentures	Debenture	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others	Others
Rate of interest	9.00%	9.10%	9.10%
Particulars of redemption or conversion	Various Dates	Bullet repayment	Bullet repayment
Nominal value per bond or debenture	[pure] 10,00,000	[pure] 10,00,000	[pure] 10,00,000
Number of bonds or debentures	[pure] 990	[pure] 1,000	[pure] 1,000
Amount of bonds or debentures issued during period	990	0	1,000
Number of allottees to whom bonds or debentures were issued		[pure] 0	[pure] 0
Earliest date of redemption	15/03/2023	02/02/2023	02/02/2023
Nominal amount of bonds or debentures held by nominee or trustee of company	[pure] 0	[pure] 0	[pure] 0
Book value of bonds or debentures held by nominee or trustee of company	[pure] 0	[pure] 0	[pure] 0

**Details of bonds or debentures [Table]****..(19)**

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

Details of bonds or debentures [Axis]	27	28	29
	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]			
Details of bonds or debentures [Abstract]			
Details of bonds or debentures [Line items]			
Whether bonds or debentures	Debenture	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others	Others
Rate of interest	9.10%	9.10%	9.15%
Particulars of redemption or conversion	Bullet repayment	Bullet repayment	Various dates
Nominal value per bond or debenture	[pure] 10,00,000	[pure] 10,00,000	[pure] 10,00,000
Number of bonds or debentures	[pure] 1,000	[pure] 750	[pure] 1,000
Amount of bonds or debentures issued during period	1,000	0	750
Number of allottees to whom bonds or debentures were issued		[pure] 0	[pure] 0
Earliest date of redemption	03/02/2023	28/03/2023	28/03/2023
Nominal amount of bonds or debentures held by nominee or trustee of company	[pure] 0	[pure] 0	[pure] 0
Book value of bonds or debentures held by nominee or trustee of company	[pure] 0	[pure] 0	[pure] 0



**Details of bonds or debentures [Table]**

..(20)

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

Details of bonds or debentures [Axis]	29	30	31
	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Borrowings notes [Abstract]			
Details of bonds or debentures [Abstract]			
Details of bonds or debentures [Line items]			
Whether bonds or debentures	Debenture	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others	Others
Rate of interest	9.15%	9.20%	9.20%
Particulars of redemption or conversion	Various Dates	Various dates	Various Dates
Nominal value per bond or debenture	[pure] 10,00,000	[pure] 10,00,000	[pure] 10,00,000
Number of bonds or debentures	[pure] 1,000	[pure] 1,400	[pure] 1,400
Amount of bonds or debentures issued during period	1,000	0	1,400
Number of allottees to whom bonds or debentures were issued		[pure] 0	[pure] 0
Earliest date of redemption	28/06/2023	30/06/2023	30/06/2023
Nominal amount of bonds or debentures held by nominee or trustee of company	[pure] 0	[pure] 0	[pure] 0
Book value of bonds or debentures held by nominee or trustee of company	[pure] 0	[pure] 0	[pure] 0

**Details of bonds or debentures [Table]**

..(21)

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

Details of bonds or debentures [Axis]	32	33	34	35
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Borrowings notes [Abstract]				
Details of bonds or debentures [Abstract]				
Details of bonds or debentures [Line items]				
Whether bonds or debentures	Debenture	Debenture	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others	Others	Others
Rate of interest	9.40%	9.45%	9.15%	9.20%
Particulars of redemption or conversion	Various dates	Various dates	Various dates	Various dates
Nominal value per bond or debenture	[pure] 10,00,000	[pure] 10,00,000	[pure] 10,00,000	[pure] 10,00,000
Number of bonds or debentures	[pure] 150	[pure] 750	[pure] 240	[pure] 750
Amount of bonds or debentures issued during period	0	0	0	0
Number of allottees to whom bonds or debentures were issued	[pure] 0	[pure] 0	[pure] 0	[pure] 0
Earliest date of redemption	27/07/2023	27/07/2023	25/08/2023	25/08/2023
Nominal amount of bonds or debentures held by nominee or trustee of company	[pure] 0	[pure] 0	[pure] 0	[pure] 0
Book value of bonds or debentures held by nominee or trustee of company	[pure] 0	[pure] 0	[pure] 0	[pure] 0

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (49) [See below]	NA

## Textual information (49)

### Disclosure of notes on borrowings explanatory [Text Block]

#### Borrowing costs

Borrowing costs are recognised in the period to which they relate, regardless of how the funds have been utilised, except where it relates to the financing of construction of development of assets requiring a substantial period of time to prepare for their intended future use. Interest is capitalised up to the date when the asset is ready for its intended use. The amount of interest capitalised for the period is determined by applying the interest rate applicable to appropriate borrowings outstanding during the period to the average amount of accumulated expenditure for the assets during the period. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

All other borrowing costs are recognized in statement of profit and loss in the period in which they are incurred.

Also, refer note 1.16 to the standalone Ind-AS financial statements to understand the accounting treatment provided in the current year considering the resolution process in place.

**[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 Crores 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 assets	-514.21	-969.3		-514.21
Net deferred tax liability (assets)	514.21	969.3	969.3	514.21
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-455.09			-455.09
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-455.09			-455.09
Total increase (decrease) in deferred tax liability (assets)	-455.09	0		-455.09
Deferred tax liability (assets) at end of period	514.21	969.3	969.3	514.21

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

..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Depreciation amortisation impairment [Member]	
	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 assets	-969.3	
Net deferred tax liability (assets)	969.3	969.3
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Total increase (decrease) in deferred tax liability (assets)	0	
Deferred tax liability (assets) at end of period	969.3	969.3

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of income tax [TextBlock]		
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	0	32.44
Total current tax expense (income) and adjustments for current tax of prior periods	0	32.44
Deferred tax expense (income) relating to origination and reversal of temporary differences	431.6	47.59
Total tax expense (income)	431.6	80.03
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Deferred tax expense (income) [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]		
Other tax effects for reconciliation between accounting profit and tax expense (income)	431.6	80.03
Total tax expense (income)	431.6	80.03

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

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

Classification based on current non-current [Axis]	Non-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	73.17	64.09	73.17	64.09
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	73.17	64.09	73.17	64.09
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

**Subclassification of trade receivables [Table]**

..(2)

Unless otherwise specified, all monetary values are in Crores 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	53.98	3,081.19	53.98	3,081.19
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	53.98	3,081.19	53.98	3,081.19
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

**Other current assets others [Table]**

..(1)

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

Other current assets others [Axis]	1			2
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	4.35	506.91	0	0.01
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Contract Assets	Preconstruction and Mobilisation advances paid to contractors and other advances (refer note 21.3)	Other Current Assets	Capital Advances
Other current assets, others	4.35	506.91	0	0.01

**Other current assets others [Table]**

..(2)

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

Other current assets others [Axis]	2		3	
	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	25.1	0	6.16	-25.1
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Mobilisation advances considered doubtful	Assets classified as Held for sale	Prepaid expenses (refer note (a) below)	Allowance for doubtful advances
Other current assets, others	25.1	0	6.16	-25.1

**Other current assets others [Table]**

..(3)

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

Other current assets others [Axis]	4		5	
	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
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	0.54	16.28	-0.51	88.14
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Other Current Assets	Prepaid expenses (refer note (a) below)	Allowance for doubtful receivable (refer note 30)	Works Contract Tax
Other current assets, others	0.54	16.28	-0.51	88.14

**Other current assets others [Table]**

..(4)

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

Other current assets others [Axis]	6		7		8		9	
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]								
Other current assets notes [Abstract]								
Other current assets [Abstract]								
Other current assets, others	90.8	9.21	0.59	0.33				
Other current assets others [Abstract]								
Other current assets others [Line items]								
Description of other current assets others	Goods & Service Tax	Value Added Tax	Others	Other Current Assets				
Other current assets, others	90.8	9.21	0.59	0.33				

**Other current assets others [Table]**

..(5)

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

Other current assets others [Axis]		10
		01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others		701.93
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others		Assets classified as Held for sale
Other current assets, others		701.93

## Details of loans [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of loans [Axis]	Loans [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]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	2,094.85	3,871.09	2,094.85	3,871.09
Allowance for bad and doubtful loans	0	0	0	0
Total loans	2,094.85	3,871.09	2,094.85	3,871.09
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

## Details of loans [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of loans [Axis]	Loans to related parties [Member]		Loans given subsidiaries [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]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	2,094.85	3,871.09	(A) 2,094.85	(B) 3,871.09
Allowance for bad and doubtful loans	0	0	0	0
Total loans	2,094.85	3,871.09	2,094.85	3,871.09
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0



## Footnotes

(A) Unsecured, considered good (refer note 5 (b), (d), (g)) 2,094.85 Unsecured, credit impaired (refer note 5 (b), (c), (g)) 5,932.39 Allowance for credit impaired loans (refer note 5 (e)) (5,932.39) Allowance for expected credit loss - Deemed cost of investment - Unsecured, considered good - Unsecured, considered credit impaired 172.66 Allowance for credit impaired loans (refer note 5 (f)) (172.66) Allowance for expected credit loss -

(B) Unsecured, considered good (refer note 5 (b), (d), (g)) 4,259.97 Unsecured, credit impaired (refer note 5 (b), (c), (g)) - - Allowance for credit impaired loans (refer note 5 (e)) - - Allowance for expected credit loss - - (219.98) Deemed cost of investment - - (293.29) - - 190.71 Unsecured, considered credit impaired - - Allowance for credit impaired loans (refer note 5 (f)) - - Allowance for expected credit loss - - (66.32)

## Details of loans [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of loans [Axis]	Loans [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]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	16.23	1,810.82	16.23	1,810.82
Allowance for bad and doubtful loans	0	0	0	0
Total loans	16.23	1,810.82	16.23	1,810.82
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

**Details of loans [Table]**

..(4)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of loans [Axis]	Loans to related parties [Member]		Loans given subsidiaries [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]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	16.23	1,810.82	16.23	(A) 1,810.82
Allowance for bad and doubtful loans	0	0	0	0
Total loans	16.23	1,810.82	16.23	1,810.82
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

**Footnotes**

(A) Unsecured, considered good - - - 129.26 Unsecured, considered credit impaired - - - 50.36 Allowance for credit impaired loans (refer note 5 (f)) - - - (50.36) Allowance for expected credit loss - - - -

**Other non-current assets, others [Table]**

..(1)

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

Other non-current assets, others [Axis]	1			2
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	0	0.01	0	0
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Capital Advances	Capital Advances	Other Assets	Preconstruction and Mobilisation advances paid to contractors and other advances (refer note 21.3)
Other non-current assets, others	0	0.01	0	0

**Other non-current assets, others [Table]**

..(2)

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

Other non-current assets, others [Axis]	2	3	4
	01/04/2017 to 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]			
Other non-current assets notes [Abstract]			
Other non-current assets [Abstract]			
Other non-current assets, others	309.11	25.1	0
Other non-current assets, others [Abstract]			
Other non-current assets, others [Line items]			
Description of other non-current assets, others	Preconstruction and Mobilisation advances paid to contractors and other advances (refer note 21.3)	Mobilisation advances considered doubtful	Mobilisation advances considered doubtful
Other non-current assets, others	309.11	25.1	0

**Other non-current assets, others [Table]**

..(3)

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

Other non-current assets, others [Axis]	4	5	6
	01/04/2017 to 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]			
Other non-current assets notes [Abstract]			
Other non-current assets [Abstract]			
Other non-current assets, others	0	3.93	9.24
Other non-current assets, others [Abstract]			
Other non-current assets, others [Line items]			
Description of other non-current assets, others	Allowance for doubtful advances	Prepaid expenses (refer note (a) below)	Prepaid expenses (refer note (a) below)
Other non-current assets, others	0	3.93	9.24

**Other non-current assets, others [Table]**

..(4)

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

Other non-current assets, others [Axis]	6	7	8
	01/04/2017 to 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]			
Other non-current assets notes [Abstract]			
Other non-current assets [Abstract]			
Other non-current assets, others	0	66.74	0
Other non-current assets, others [Abstract]			
Other non-current assets, others [Line items]			
Description of other non-current assets, others	Indirect tax balances receivable	Works Contract Tax	Works Contract Tax
Other non-current assets, others	0	66.74	0

**Other non-current assets, others [Table]**

..(5)

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

Other non-current assets, others [Axis]	8	9	10
	01/04/2017 to 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]			
Other non-current assets notes [Abstract]			
Other non-current assets [Abstract]			
Other non-current assets, others	0	120.63	0
Other non-current assets, others [Abstract]			
Other non-current assets, others [Line items]			
Description of other non-current assets, others	Provision for Indirect tax balances (refer note 29)	Goods & Service Tax	Goods & Service Tax
Other non-current assets, others	0	120.63	0

**Other non-current assets, others [Table]**

..(6)

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

Other non-current assets, others [Axis]	10	11	12
	01/04/2017 to 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]			
Other non-current assets notes [Abstract]			
Other non-current assets [Abstract]			
Other non-current assets, others	0	0.43	0
Other non-current assets, others [Abstract]			
Other non-current assets, others [Line items]			
Description of other non-current assets, others	Provision for Indirect tax balances (refer note 29)	Value Added Tax	Value Added Tax
Other non-current assets, others	0	0.43	0

**Other non-current assets, others [Table]**

..(7)

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

Other non-current assets, others [Axis]	12	13	14
	01/04/2017 to 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]			
Other non-current assets notes [Abstract]			
Other non-current assets [Abstract]			
Other non-current assets, others	0	0	0.01
Other non-current assets, others [Abstract]			
Other non-current assets, others [Line items]			
Description of other non-current assets, others	Others	Other Current Assets	Other Current Assets
Other non-current assets, others	0	0	0.01

**Other non-current assets, others [Table]**

..(8)

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

Other non-current assets, others [Axis]	14
	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	0
Other non-current assets, others [Abstract]	
Other non-current assets, others [Line items]	
Description of other non-current assets, others	Allowance for doubtful receivable (refer note 30)
Other non-current assets, others	0

**Other current financial assets others [Table]**

..(1)

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

Other current financial assets others [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
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	0.16	5	0.03	235.65
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	From related parties	Security Deposits to others	From others	Retention Money Receivable from related parties (refer note 41)
Other current financial assets others	0.16	5	0.03	235.65

**Other current financial assets others [Table]**

..(2)

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

Other current financial assets others [Axis]	3		4	5
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	20	202.53	132.67	-5.54
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Receivable for sale of investment	Interest on trade receivables from related parties	from related parties (refer note 6 (a))	Allowance for expected credit loss
Other current financial assets others	20	202.53	132.67	-5.54

**Other current financial assets others [Table]**

..(3)

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

Other current financial assets others [Axis]	6	7	8	9
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	22.06	-22.06	90.55	6.48
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	From related parties considered credit impaired	allowance for credit impaired advances (refer note 6 (b))	From others (refer note 21.4)	Dividend receivable from related parties
Other current financial assets others	22.06	-22.06	90.55	6.48

**Other current financial assets others [Table]**

..(4)

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

Other current financial assets others [Axis]	10	11
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	163.55	841.49
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Receivable for sale of investment	Unbilled Revenue from related parties (refer note 11 and note 24(a))
Other current financial assets others	163.55	841.49

**Disclosure of breakup of provisions [Table]**

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2019	31/03/2018	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]				
Provisions for employee benefits [Abstract]				
Provision other employee related liabilities	0	3.1	7.36	17.06
Total provisions for employee benefits	0	3.1	7.36	17.06
Provision for corporate tax [Abstract]				
Provision for other tax	0	0	170.48	12.52
Total provision for corporate tax	0	0	170.48	12.52
CSR expenditure provision	0	0	0	0
Total provisions	0	3.1	177.84	29.58

**Other current financial liabilities, others [Table]**

..(1)

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

Other current financial liabilities, others [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
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	0	0	0	43.55
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Derivative liability (refer note 34.6)	Derivative liability (refer note 34.6)	Payable on account of Capital Expenditure	Payable on account of Capital Expenditure
Other current financial liabilities, others	0	0	0	43.55

**Other current financial liabilities, others [Table]**

..(2)

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

Other current financial liabilities, others [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
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	0	161.92	539.52	231.35
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Retention money payable (refer note 21.3)	Retention money payable (refer note 21.3)	Interest accrued (refer note 1.16)	Interest accrued (refer note 1.16)
Other current financial liabilities, others	0	161.92	539.52	231.35

**Other current financial liabilities, others [Table]**

..(3)

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

Other current financial liabilities, others [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
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	0.21	0.12	14,288.81	3,095.02
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Unpaid dividends	Unpaid dividends	Current maturities of long-term debt (refer note 17)	Current maturities of long-term debt (refer note 17)
Other current financial liabilities, others	0.21	0.12	14,288.81	3,095.02

**Other current financial liabilities, others [Table]**

..(4)

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

Other current financial liabilities, others [Axis]	7	
	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 financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	0	270
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Advance received for sale of investment (refer note 14 (ii))	Advance received for sale of investment (refer note 14 (ii))
Other current financial liabilities, others	0	270

**Other non-current liabilities others [Table]**

..(1)

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

Other non-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]		
Other non-current liabilities [Abstract]		
Other non-current liabilities others	9.17	134.92
Other non-current liabilities others [Abstract]		
Other non-current liabilities others [Line items]		
Description of other non-current liabilities others	Contract Liabilities	Mobilisation advances received (refer note 12 (c))
Other non-current liabilities others	9.17	134.92

**Other non-current financial assets, others [Table]**

..(1)

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

Classification of other non-current financial assets others [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
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	0	0.25	6.03	2.61
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Security Deposits to related parties (refer note 41)	Security Deposits to related parties (refer note 41)	Security Deposits to others	Security Deposits to others
Other non-current financial assets, others	0	0.25	6.03	2.61

**Other non-current financial assets, others [Table]**

..(2)

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

Classification of other non-current financial assets others [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
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	-5	0	0	0
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Allowance for credit impaired advances (refer note 6 (b))	Allowance for credit impaired advances (refer note 6 (b))	Retention Money Receivable from related parties (refer note 41)	Retention Money Receivable from related parties (refer note 41)
Other non-current financial assets, others	-5	0	0	0



**Other non-current financial assets, others [Table]**

..(3)

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

Classification of other non-current financial assets others [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
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	17.74	50.7	0	0.01
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Balances with Banks in deposit accounts (under lien)	Balances with Banks in deposit accounts (under lien)	Advance towards Share Application Money receivable from related parties	Advance towards Share Application Money receivable from related parties
Other non-current financial assets, others	17.74	50.7	0	0.01

**Other non-current financial assets, others [Table]**

..(4)

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

Classification of other non-current financial assets others [Axis]	7		8	
	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
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	0	0	0	0
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Interest on trade receivables from related parties	Interest on trade receivables from related parties	Advances recoverable :	Advances recoverable :
Other non-current financial assets, others	0	0	0	0

**Other non-current financial assets, others [Table]**

..(5)

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

Classification of other non-current financial assets others [Axis]	9		10	
	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
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	0	0	0	0
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	From related parties (refer note 6 (a))	From related parties (refer note 6 (a))	Allowance for expected credit loss	Allowance for expected credit loss
Other non-current financial assets, others	0	0	0	0

**Other non-current financial assets, others [Table]**

..(6)

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

Classification of other non-current financial assets others [Axis]	11		12	
	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
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	1.66	0	-1.66	0
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	From related parties considered credit impaired	From related parties considered credit impaired	Allowance for credit impaired advances (refer note 6 (b))	Allowance for credit impaired advances (refer note 6 (b))
Other non-current financial assets, others	1.66	0	-1.66	0

**Other non-current financial assets, others [Table]**

..(7)

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

Classification of other non-current financial assets others [Axis]	13		14	
	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
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	2.17	0	-0.47	0
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	From others (refer note 21.4)	From others (refer note 21.4)	Allowance for expected credit loss (refer note 6 (b))	Allowance for expected credit loss (refer note 6 (b))
Other non-current financial assets, others	2.17	0	-0.47	0

**Other non-current financial assets, others [Table]**

..(8)

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

Classification of other non-current financial assets others [Axis]	15		16	
	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
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	56.32	20	-56.32	-20
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	From considered others credit impaired	From considered others credit impaired	Allowance for credit impaired advances (refer note 6 (b))	Allowance for credit impaired advances (refer note 6 (b))
Other non-current financial assets, others	56.32	20	-56.32	-20

**Other non-current financial assets, others [Table]**

..(9)

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

Classification of other non-current financial assets others [Axis]	17		18	
	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
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	6.48	0	-6.48	0
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Dividend receivable from related parties	Dividend receivable from related parties	Allowance for credit impaired Receivable (refer note 6 (b))	Allowance for credit impaired Receivable (refer note 6 (b))
Other non-current financial assets, others	6.48	0	-6.48	0

**Other non-current financial assets, others [Table]**

..(10)

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

Classification of other non-current financial assets others [Axis]	19		20	
	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
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	0	0	0	0
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Receivable for sale of investment	Receivable for sale of investment	Unbilled Revenue from related parties (refer note 11 and note 24(a))	Unbilled Revenue from related parties (refer note 11 and note 24(a))
Other non-current financial assets, others	0	0	0	0

**Other non-current financial liabilities others [Table]**

..(1)

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

Other non-current financial liabilities others [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
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other non-current financial liabilities notes [Abstract]				
Other non-current financial liabilities [Abstract]				
Other non-current financial liabilities, others	0	64.79	0	0
Other non-current financial liabilities others [Abstract]				
Other non-current financial liabilities others [Line items]				
Description other non-current financial liabilities others	Derivative liability (refer note 34.6)	Derivative liability (refer note 34.6)	Payable on account of Capital Expenditure	Payable on account of Capital Expenditure
Other non-current financial liabilities, others	0	64.79	0	0

**Other non-current financial liabilities others [Table]**

..(2)

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

Other non-current financial liabilities others [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
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other non-current financial liabilities notes [Abstract]				
Other non-current financial liabilities [Abstract]				
Other non-current financial liabilities, others	0	211.19	0	0
Other non-current financial liabilities others [Abstract]				
Other non-current financial liabilities others [Line items]				
Description other non-current financial liabilities others	Retention money payable (refer note 21.3)	Retention money payable (refer note 21.3)	Interest accrued (refer note 1.16)	Interest accrued (refer note 1.16)
Other non-current financial liabilities, others	0	211.19	0	0

**Other non-current financial liabilities others [Table]**

..(3)

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

Other non-current financial liabilities others [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
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other non-current financial liabilities notes [Abstract]				
Other non-current financial liabilities [Abstract]				
Other non-current financial liabilities, others	0	0	0	0
Other non-current financial liabilities others [Abstract]				
Other non-current financial liabilities others [Line items]				
Description other non-current financial liabilities others	Unpaid dividends	Unpaid dividends	Current maturities of long-term debt (refer note 17)	Current maturities of long-term debt (refer note 17)
Other non-current financial liabilities, others	0	0	0	0

**Other non-current financial liabilities others [Table]**

..(4)

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

Other non-current financial liabilities others [Axis]	7	
	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 non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	0	0
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Advance received for sale of investment (refer note 14 (ii))	Advance received for sale of investment (refer note 14 (ii))
Other non-current financial liabilities, others	0	0

**Other current liabilities, others [Table]**

..(1)

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

Other current liabilities, others [Axis]	1			2
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	129.77	99.94	0	21.73
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Goods and Service Tax	Mobilisation advances received (refer note 12 (c))	Others	Tax Deducted at source
Other current liabilities, others	129.77	99.94	0	21.73

**Other current liabilities, others [Table]**

..(2)

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

Other current liabilities, others [Axis]	2		3		4
	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Subclassification and notes on liabilities and assets [Abstract]					
Disclosure of other current liabilities notes [Abstract]					
Other current liabilities [Abstract]					
Other current liabilities, others	112.58	12.62	0		0.35
Other current liabilities, others [Abstract]					
Other current liabilities, others [Line items]					
Description of other current liabilities, others	Unearned revenue (refer note 12 (c))	Labour Cess	Statutory dues		Provident Fund
Other current liabilities, others	112.58	12.62	0		0.35

**Other current liabilities, others [Table]**

..(3)

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

Other current liabilities, others [Axis]	4		5		6
	01/04/2017 to 31/03/2018	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
Subclassification and notes on liabilities and assets [Abstract]					
Disclosure of other current liabilities notes [Abstract]					
Other current liabilities [Abstract]					
Other current liabilities, others	83.52	9.76	21.75		6.89
Other current liabilities, others [Abstract]					
Other current liabilities, others [Line items]					
Description of other current liabilities, others	Goods and Service Tax	Contract Liabilities	Tax Deducted at source		Labour Cess
Other current liabilities, others	83.52	9.76	21.75		6.89

**Other current liabilities, others [Table]**

..(4)

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

Other current liabilities, others [Axis]	7	8
	01/04/2017 to 31/03/2018	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	0.49	57.28
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Provident Fund	others
Other current liabilities, others	0.49	57.28

**Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Finished goods [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	18.49	19.9	18.49	19.9
Mode of valuation			At Cost	At Cost

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

	31/03/2019	31/03/2018
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Total other non-current financial assets	20.47	53.57
Advances, non-current	0	0
Total other non-current assets	60.77	318.37
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other deposits with banks	24.42	175.2
Total balance with banks	24.42	175.2
Cash on hand	0.01	0.06
Total cash and cash equivalents	24.43	175.26
Bank balance other than cash and cash equivalents	128.15	287.67
Total cash and bank balances	152.58	462.93
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Total other current financial assets	20.19	1,672.38
Total other current assets	10.55	1,414.19
Total other non-current financial liabilities	0	275.98
Total other non-current liabilities	9.17	134.92
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	14,828.54	3,801.96
Current liabilities portion of share application money pending allotment	0	0
Total other current liabilities	174.23	382.45

**[401200] Notes - Additional disclosures on balance sheet**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
Details 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	Construction Contracts	Construction Contracts
Details regarding cost audit [Abstract]		
Whether audit of cost records of company has been mandated under Rules specified in SN 1	Yes	Yes
If yes, Central Excise Tariff Act, heading in which product/service is covered under cost audit	Construction Contracts	Construction Contracts
Net worth of company	0	0
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

## [611800] Notes - Revenue

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of revenue [TextBlock]	Textual information (50) [See below]	NA



## Textual information (50)

### Disclosure of revenue [Text Block]

#### Revenue recognition

#### Ind AS 115 – Revenue from contract with customer

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services. The Company has generally concluded that it is the principal in its revenue arrangements, because it typically controls the goods or services before transferring them to the customer.

The Company applies the five-step approach for recognition of revenue:

1. Identification of contract(s) with customers;
2. Identification of the separate performance obligations in the contract;
3. Determination of the transaction price;
4. Allocation of transaction price to the separate performance obligations; and
5. Recognition of revenue when (or as) each performance obligation is satisfied.

#### Revenue from construction contracts

Performance obligation in case of long term construction contracts satisfied over a period of time, since the Company creates an asset that the customer controls as the asset is created and the Company has an enforceable right to payment for performance completed to date if it meets the agreed specifications.

Revenue from long term construction contracts, where the outcome can be estimated reliably is recognized under the percentage of completion method by reference to the stage of completion of the contract activity.

The stage of completion is measured by input method i.e. the proportion that costs incurred to date bear to the estimated total costs of a contract. The percentage-of-completion method (an input method) is the most faithful depiction of the company's performance because it

directly measures the value of the services transferred to the customer.

The total costs of contracts are estimated based on technical and other estimates. In the event that a loss is anticipated on a particular contract, provision is made for the estimated loss. Contract revenue earned in excess of billing is reflected under as “contract asset” and billing in excess of contract revenue is reflected under “contract liabilities”.

Retention money receivable from project customers does not contain any significant financing element, these are retained for satisfactory performance of contract.

The major component of contract estimate is “budgeted cost to complete the contract” and on assumption that contract price will not reduce vis-à-vis agreement values. While estimating the various assumptions are considered by management such as:

Work will be executed in the manner expected so that the project is completed timely; Consumption norms will remain same; Cost escalation comprising of increase in cost to complete the project are considered as a part of budgeted cost to complete the project etc.

Due to technical complexities involved in the budgeting process, contract estimates are highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

#### Service Contracts

For service contracts (including maintenance contracts) in which the company has the right to consideration from the customer in an amount that corresponds directly with the value to the customer of the company’s performance completed to date, revenue is recognized when services are performed and contractually billable.

#### Variable Consideration

The nature of the company’s contracts gives rise to several types of variable consideration, including claims, unpriced change orders, award and incentive fees, change in law, liquidated damages and penalties. The company recognizes revenue for variable consideration when it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur. The company estimates the amount of revenue to be recognized on variable consideration using the expected value (i.e. the sum of a probability-weighted amount) or the most likely amount method, whichever is expected to better predict the amount.

The Company’s claim for extra work, incentives and escalation in rates relating to execution of contracts are recognized as revenue in the year in which said claims are finally accepted by the clients.

Before including any amount of variable consideration in the transaction price, the Company considers whether the amount of variable consideration is constrained. The Company determined that the estimates of variable consideration are not constrained based on its historical experience, business forecast and the current economic conditions. In addition, the uncertainty on the variable consideration will be resolved within a short time frame.

#### Dividend and Interest Income

Dividend income is recognised when the right to receive payment is established. Interest income is recognised using the effective interest method.

#### CONTRACT BALANCES

##### Contract Assets

A contract asset is the right to consideration in exchange for goods or services transferred to the customer. If the Company performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is conditional.

Contract assets represent revenue recognized in excess of amounts billed and include unbilled receivables. Unbilled receivables, which represent an unconditional right to payment subject only to the passage of time, are reclassified to accounts receivable when they are billed under the terms of the contract.

##### Trade Receivables

A receivable represents the Company's right to an amount of consideration that is unconditional (i.e. only the passage of time is required before payment of the consideration is due). Refer to accounting policies of financial assets in point 1.4.19 of Accounting Policies – Financial Instruments.

##### Contract Liabilities

A contract liability is the obligation to transfer goods or services to a customer for which the Company has received consideration (or an amount of consideration is due) from the customer. If a customer pays consideration before the Company transfers goods or services to the customer, a contract liability is recognised when the payment is made, or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Company performs under the contract.

Contract liabilities represent amounts billed to clients in excess of revenue recognized to date and other advances received from customers.

### [612400] Notes - Service concession arrangements

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
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 Crores of INR

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	Yes	Yes
Revenue from construction contracts	0	2,667.93
Methods used to determine construction contract revenue recognised	Percentage of Completion Method	Percentage of Completion Method
Methods used to determine stage of completion of construction in progress	Percentage of Completion Method	Percentage of Completion Method
Costs incurred and recognised profits (less recognised losses)	0	11,721.08
Advances received for contracts in progress	0	234.86
Retention for contracts in progress	0	235.65
Gross amount due from customers for contract work as Assets	0	841.48
Gross amount due to customers for contract work as liability	0	112.58
Progress billings	0	0

**[612600] Notes - Employee benefits****Disclosure of sensitivity analysis for actuarial assumptions [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
Actuarial assumptions [Axis]	Actuarial assumptions [Member]			
Defined benefit plans categories [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 sensitivity analysis for actuarial assumptions [Abstract]				
Disclosure of sensitivity analysis for actuarial assumptions [Line items]				
Description of type of plan	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Percentage of reasonably possible increase in actuarial assumption	0.10%	0.10%	0.10%	0.10%
Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption	11.7	-15.21	12.17	17.2
Percentage of reasonably possible decrease in actuarial assumption	0.10%	0.10%	0.10%	0.10%
Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	12.22	17.08	11.74	-15.24

**Disclosure of sensitivity analysis for actuarial assumptions [Table]**

..(2)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
Actuarial assumptions [Axis]	Actuarial assumptions [Member]		Actuarial assumption of discount rates [Member]	
Defined benefit plans categories [Axis]	3		1	
	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 sensitivity analysis for actuarial assumptions [Abstract]				
Disclosure of sensitivity analysis for actuarial assumptions [Line items]				
Description of type of plan	Refer to child member	Refer to child member	Discount Rate	Discount Rate
Percentage of reasonably possible increase in actuarial assumption	0.10%	0.10%	0.10%	0.10%
Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption	11.97	16.09	11.7	-15.21
Percentage of reasonably possible decrease in actuarial assumption	0.10%	0.10%	0.10%	0.10%
Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	11.93	-16.09	12.22	17.08

**Disclosure of sensitivity analysis for actuarial assumptions [Table]**

..(3)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
Actuarial assumptions [Axis]	Actuarial assumption of expected rates of salary increases [Member]		Other material actuarial assumptions [Member]	
Defined benefit plans categories [Axis]	2		3	
	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 sensitivity analysis for actuarial assumptions [Abstract]				
Disclosure of sensitivity analysis for actuarial assumptions [Line items]				
Description of type of plan	Discount Rate	Discount Rate	Discount Rate	Discount Rate
Percentage of reasonably possible increase in actuarial assumption	0.10%	0.10%	0.10%	0.10%
Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption	12.17	17.2	11.97	16.09
Percentage of reasonably possible decrease in actuarial assumption	0.10%	0.10%	0.10%	0.10%
Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	11.74	-15.24	11.93	-16.09

**Disclosure of defined benefit plans [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	4	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Gratuity Fund	Gratuity Fund
Description of regulatory framework in which plan operates	Payment of Gratuity Act	Payment of Gratuity Act
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	11.97	16.1
Plan assets, at fair value	15.9	20.64
Net surplus (deficit) in plan	3.93	4.54
Other assets used by entity included in fair value of plan assets	15.9	20.64
Actuarial assumption of discount rates	6.53%	7.53%
Actuarial assumption of expected rates of salary increases	3.00%	7.00%
Other material actuarial assumptions	Employee Attrition rate (Past service) PS: 0 to 40 : 31.17%	Employee Attrition rate (Past service) : 0 to 40 : 10%
Estimate of contributions expected to be paid to plan	4.38	2.65
Disclosure of information about maturity profile of defined benefit obligation [TextBlock]		
Weighted average duration of defined benefit obligation	[pure] 2.1	[pure] 7.18

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

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
Net defined benefit liability (assets) [Axis]	Net defined benefit liability (assets) [Member]			Present value of defined benefit obligation [Member]
Defined benefit plans categories [Axis]	4			4
	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 net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Refer to child member	Refer to child member		Gratuity Fund
Changes in net defined benefit liability (assets) [Abstract]				
Interest expense (income), net defined benefit liability (assets)	0	0		1.32
Increase (decrease) through other changes, net defined benefit liability (assets)	0	0		-6.07
Total increase (decrease) in net defined benefit liability (assets)	0	0		-4.75
Net defined benefit liability (assets) at end of period	0	0	0	15.9

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

..(2)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
Net defined benefit liability (assets) [Axis]	Present value of defined benefit obligation [Member]		Plan assets [Member]	
Defined benefit plans categories [Axis]	4		4	
	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 net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Gratuity Fund		Gratuity Fund	Gratuity Fund
Changes in net defined benefit liability (assets) [Abstract]				
Interest expense (income), net defined benefit liability (assets)	1.08		1.32	1.08
Increase (decrease) through other changes, net defined benefit liability (assets)	6.95		-6.07	6.95
Total increase (decrease) in net defined benefit liability (assets)	8.03		-4.75	8.03
Net defined benefit liability (assets) at end of period	20.65	12.62	15.9	20.65

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

..(3)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]
Net defined benefit liability (assets) [Axis]	Plan assets [Member]
Defined benefit plans categories [Axis]	4
	31/03/2017
Disclosure of net defined benefit liability (assets) [Abstract]	
Disclosure of net defined benefit liability (assets) [Line items]	
Net defined benefit liability (assets) at end of period	12.62

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of employee benefits [TextBlock]	Textual information (51) [See below]	NA
Disclosure of defined benefit plans [TextBlock]	Textual information (52) [See below]	NA
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		
Disclosure of sensitivity analysis for actuarial assumptions [TextBlock]		



## Textual information (51)

### Disclosure of employee benefits [Text Block]

#### Employee benefits

#### Retirement benefit costs and termination benefits

Payments to defined contribution retirement benefit plans are recognized as an expense when employees have rendered service entitling them to the contributions. The Company has no obligation, other than the contribution payable to the provident fund, superannuation fund.

For defined benefit retirement benefit plans, the cost of providing benefits is determined using the projected unit credit method, with actuarial valuations being carried out at the end of each annual reporting period. Re-measurement, comprising actuarial gains and losses, the effect of the changes to the asset ceiling (if applicable) and the return on plan assets (excluding net interest), is reflected immediately in the balance sheet with a charge or credit recognized in other comprehensive income in the period in which they occur. Re-measurement recognized in other comprehensive income is reflected immediately in retained earnings and will not be reclassified to profit or loss. Past service costs are recognised in profit or loss on the earlier of:

- The date of the plan amendment or curtailment,
- The date that the Company recognises related restructuring costs, and
- Net interest is calculated by applying the discount rate at the beginning of the period to the net defined benefit liability or asset.

Defined benefit costs are categorized as follows:

- service cost (including current service cost, past service cost, as well as gains and losses on curtailments;
- net interest expense or income; and
- re-measurement.

The Company presents the first two components of defined benefit costs in profit or loss in the line item 'Employee benefits expense'. Curtailment gains and losses are accounted for as past service costs.

The present value of the defined benefit plan liability is calculated using a discount rate which is determined by reference to market yields at

the end of the reporting period on government bonds.

The retirement benefit obligation recognized in the balance sheet represents the actual deficit or surplus in the Company's defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any economic benefits available in the form of refunds from the plans or reductions in future contributions to the plans.

A liability for a termination benefit is recognized at the earlier of when the entity can no longer withdraw the offer of the termination benefit and when the entity recognizes any related restructuring costs.

#### Short-term and other long-term employee benefits

A liability is recognized for benefits accruing to employees in respect of wages and salaries, annual leave and sick leave in the period the related service is rendered at the undiscounted amount of the benefits expected to be paid in exchange for that service.

Liabilities recognized in respect of short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in exchange for the related service.

Liabilities recognized in respect of other long-term employee benefits are measured at the present value of the estimated future cash outflows expected to be made by the Company in respect of services provided by employees up to the reporting date.

## Textual information (52)

### Disclosure of defined benefit plans [Text Block]

#### Note 36. Employee benefit plans

##### 36.1 Defined contribution plans

The Company offers its employees defined contribution benefits in the form of provident fund, family pension fund and superannuation fund. Provident fund, family pension fund and superannuation fund cover substantially all regular employees. Contributions are paid during the year into separate funds under certain statutory/ fiduciary-type arrangements. While both the employees and the Company pay predetermined contributions into the provident fund and pension fund, contributions to superannuation fund are made only by the Company. The contributions are normally based on a certain proportion of the employee's salary. The assets of the plans are held separately from those of the Company in funds under the control of Regional provident fund office and third party fund manager.

The total expense recognised in profit or loss of ₹ 4.34 crore (for the year ended March 31, 2018: ₹ 3.81 crore) represents contributions payable to these plans by the Company at rates specified in the rules of the plans.

##### 36.2 Defined benefit plans

The Company offers its employees defined-benefit plans in the form of gratuity (a lump sum amount). Benefits under defined benefit plans are typically based on years of service rendered and the employee's eligible compensation (immediately before retirement). The gratuity scheme covers substantially all regular employees. In the case of the gratuity scheme, the Company contributes funds to the Life Insurance Corporation of India which administers the scheme on behalf of the Company. Commitments are actuarially determined at year end. Actuarial valuation is based on "Projected Unit Credit" method. The Company recognizes Actuarial Gain & Loss in the Other Comprehensive Income Account in the year in which they occur.

Under the plans, the employees are entitled to post-retirement lump sum amounting to 30 days of final salary for each completed years of service. The eligible salary is Basic pay. Benefits are vested to employee on completion of 5 years.

Investment risk	<p>The present value of the defined benefit plan liability (denominated in Indian Rupee) is calculated using a discount rate which is determined based on the benchmark yields available on Government Bonds at the valuation date with terms matching that of the liabilities. If the return on plan asset is below this rate, it will create a plan deficit.</p>
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Interest risk	<p>A decrease in the bond interest rate will increase the plan liability; however, this will be partially offset by an increase in the return on the plan's investments.</p>
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Longevity risk	<p>The present value of the defined benefit plan liability is calculated by reference to the best estimate of the mortality of plan participants both during and after their employment. An increase in the life expectancy of the plan participants will increase the plan's liability.</p>
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Salary risk	<p>The present value of the defined benefit plan liability is calculated by reference to the future salaries of plan participants. As such, an increase in the salary of the plan participants will increase the plan's liability.</p>
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Salary increase rates take into account inflation, seniority, promotion and other relevant factors.

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IL&FS TRANSPORTATION NETWORKS  
LIMITED

Notes forming part of the standalone financial  
statements

The actuarial calculations used to estimate defined benefit commitments and expenses are based on the following assumptions, which if changed, would affect the defined benefit commitment's size, funding requirements and pension expense. The principal assumptions used for the purposes of the actuarial valuations were as follows.

Particulars	Valuation as at	
	March 31, 2019	March 31, 2018
Discount rate(s)	6.53%	7.53%
Rate of increase in compensation#	3%	7%
Mortality rates*	Indian Assured Lives Mortality (2006-08) Ultimate	Indian Assured Lives Mortality (2006-08) Ultimate
Employee Attrition rate (Past service)	PS: 0 to 40 : 31.17%	PS: 0 to 40 : 10%
Expected Average Remaining Service	2.1	7.18

# The estimates of future salary increases  
considered in the actuarial valuation take into

account inflation, seniority, promotion and other relevant factors such as supply and demand in the employment market.

\* Based on India's standard mortality table with modification to reflect expected changes in mortality/ others.

Amounts recognised in statement of profit and loss in respect of these defined benefit plans are as follows:

	₹ in crore	
Particulars	Year ended March 31, 2019	Year ended March 31, 2018
Service cost:		
Current service cost	2.31	1.85
Past service cost and (gain)/loss from settlements	-	-
Net interest expense	(0.23)	(0.32)
Opening Fair Value Adjustments	1.60	0.03
Components of defined benefit costs recognised in profit or loss	3.68	1.53
Re-measurement on the net defined benefit liability:		
Return on plan assets (excluding amounts included in net interest expense)	1.32	0.01
Actuarial (gains)/ losses arising from changes in demographic assumptions*	0.95	-
Actuarial (gains)/ losses arising from changes in financial assumptions	(0.62)	0.95
Actuarial (gains)/ losses arising from experience adjustments	(4.74)	1.64
Components of defined benefit costs recognised in other comprehensive income	(3.09)	2.60

Total	0.59	4.13
-------	------	------

\* This figure does not reflect interrelationship between demographic assumption and financial assumption when a limit is applied on the benefit, the effect will be shown as an experience.

The current service cost and the net interest expense for the year are included in the 'Employee benefits expense' line item in the statement of profit and loss. The re-measurement of the net defined benefit liability is included in other comprehensive income. The amount included in the balance sheet arising from the entity's obligation in respect of its defined benefit plans is as follows.

	? in crore	
Particulars	As at March 31, 2019	As at March 31, 2018
Present value of funded defined benefit obligation	11.97	16.10
Fair value of plan assets	15.90	20.64
Funded status	3.93	4.54
Net asset/ (liability) arising from defined benefit obligation	3.93	4.54

IL&FS TRANSPORTATION NETWORKS  
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Notes forming part of the standalone financial  
statements

Movements in the present value of the defined benefit obligation are as follows.

	₹ in crore	
Particulars	As at March 31, 2019	As at March 31, 2018
Opening defined benefit obligation	16.10	11.81
Current service cost	2.31	1.85
Interest cost	1.09	0.76
Re-measurement (gains)/losses:		
Actuarial gains and losses arising from changes in demographic assumptions	0.95	-
Actuarial gains and losses arising from changes in financial assumptions	(0.62)	0.95
Actuarial gains and losses arising from experience adjustments	(4.74)	1.64
Benefits paid	(2.87)	(0.91)
Others (Transfer out liability )	(0.25)	-
Closing defined benefit obligation	11.97	16.10

Movements in the fair value of the plan assets are as follows.

	₹ in crore	
Particulars	As at March 31, 2019	As at March 31, 2018
Opening fair value of plan assets	20.65	12.62
Interest income	1.32	1.08



Re-measurement gain (loss):

Return on plan assets (excluding amounts included in net interest expense)	(1.32)	-	
Adjustment to Opening Fair Value of Plan Asset	(1.63)		0.03
Contributions from the employer	-	7.83	
Benefits paid	(2.87)	(0.91)	
Other (Transfer out liability)	(0.25)	-	
Closing fair value of plan assets	15.90	20.65	

The fair value of the plan assets at the end of the reporting period for each category, are as follows.

? in crore

Particulars	Fair Value of plan asset as at	
	As at March 31, 2019	As at March 31, 2018
Cash and cash equivalents	-	-
Gratuity Fund (LIC)	15.90	20.64
Others [describe]	-	-
Total	15.90	20.64

All of the Plan Asset is entrusted to LIC of India under their Company Gratuity Scheme. The reimbursement is subject to LIC's Surrender Policy. Since the scheme funds are invested with

LIC of India Expected rate of return on Plan assets is based on rate of return declared by fund managers.

The actual return on plan assets was - ₹ 1.32 crore (2018: ₹ 1.07 crore).

Significant actuarial assumptions for the determination of the defined obligation are discount rate, expected salary increase and mortality. The sensitivity analyses below have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant.

#### Sensitivity Analysis

	ATT - Attrition Rate		DR - Discount Rate		ER - Salary Escalation Rate	
	PVOATT + 1%	PVOATT - 1%	PVO DR + 1%	PVO DR - 1%	PVO ER + 1%	PVO ER - 1%
PVO	11.97	11.93	11.70	12.22	12.17	11.74

#### Expected Payout

Year	Expected Outgo First	Expected Outgo Second	Expected Outgo Third	Expected Outgo Fourth	Expected Outgo Fifth	Expected Outgo Six to Ten years
Payouts	4.37	2.78	2.19	1.39	1.00	1.99

The sensitivity analysis presented above may not be representative of the actual change in the defined benefit obligation as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated.

Furthermore, in presenting the above sensitivity analysis, the present value of the defined benefit obligation has been calculated using the projected unit credit method at the end of the

reporting period, which is the same as that applied in calculating the defined benefit obligation liability recognised in the balance sheet.

There was no change in the methods and assumptions used in preparing the sensitivity analysis from prior years.

#### Asset Liability Comparisons

₹ in crore

Year	As at March 31, 2019	As at March 31, 2018
PVO at end of the year	11.97	16.10
Plan Assets	15.90	20.64
Surplus/(Deficit)	3.93	4.54
Experience adjustments on plan assets	-	(0.01)

The expected contributions to the defined benefit plan for the next annual reporting period as at March 31 2019 is ₹ 4.38 crore ( as at March 31 2018 is ₹ 2.65 crore)

#### [612800] Notes - Borrowing costs

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

Key managerial personnels and directors [Axis]	1	2	3	4
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	ARUN KUMAR SAHA	HARI SANKARAN	R A V I RAMASWAMY PARTHASARATHY	KARUNAKARAN RAMCHAND
Director identification number of key managerial personnel or director	00002377	00002386	00002392	00051769
Permanent account number of key managerial personnel or director	AAIPS3352F	AGOPS2721C	AAKPP8872B	AAAPR4142A
Date of birth of key managerial personnel or director	27/03/1953	19/02/1961	04/10/1952	13/10/1954
Designation of key managerial personnel or director	Nominee Director	Nominee Director	Nominee Director	Managing Director
Qualification of key managerial personnel or director	Master's degree in Commerce from University of Calcutta and is an Associate Member of Institute of Chartered Accountants of India and Company Secretaries of India	Master's degree in economics from the London School of Economics & Political Science	Bachelor's degree in Science from the University of Mumbai and a post-graduate diploma in business administration from the Indian Institute of Management, Ahmedabad	Bachelor's degree in Civil Engineering and a post-graduation in Development Planning
Shares held by key managerial personnel or director	[shares] 5,35,734	[shares] 6,37,916	[shares] 5,33,061	[shares] 5,85,901
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	0	1,15,31,401
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	0	1,15,31,401
Sitting fees key managerial personnel or director	5,50,000	3,00,000	1,00,000	0
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	5,50,000	3,00,000	1,00,000	1,15,31,401

## Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(2)

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

Key managerial personnels and directors [Axis]	5	6	7	8
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	MUKUND GAJANAN SAPRE	RAMESH CHANDRA SINHA	HARCHARANSINGH PRATAPSINGH JAMDAR	DEEPAK DASGUPTA
Director identification number of key managerial personnel or director	00051841	00051909	00062081	00457925
Permanent account number of key managerial personnel or director	AAFPS8980G	AABPS0276P	ADQPJ4146F	ABDPG4178P
Date of birth of key managerial personnel or director	14/09/1959	26/11/1938	05/05/1944	15/12/1942
Designation of key managerial personnel or director	Whole Time Director	Independent Director	Independent Director	Independent Director
Qualification of key managerial personnel or director	B. Tech (Civil) and Diploma in Systems Management & Financial Management	Bachelor's degree in Law, master's degree in Economics from Lucknow University and a postgraduate degree in 'urban development' from the London University	Bachelor's degree in civil engineering from Gujarat University	Bachelors' degree and a master's degree in science from the Delhi University
Shares held by key managerial personnel or director	[shares] 1,69,420	[shares] 70	[shares] 0	[shares] 79
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	1,30,08,400	0	0	0
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	1,30,08,400	0	0	0
Sitting fees key managerial personnel or director	0	7,05,000	4,85,000	6,35,000
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	1,30,08,400	7,05,000	4,85,000	6,35,000

**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(3)**

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

Key managerial personnels and directors [Axis]	9	10	11	12
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	NEERU SINGH	KRISHNA DHONDU GHAG	CHANDRA SHEKHAR RAJAN	Nand Kishore
Director identification number of key managerial personnel or director	06987939		00126063	08267502
Permanent account number of key managerial personnel or director	ANBPS6996H	AEOPG0847D	ABDPR9295G	AGPPK9019E
Date of birth of key managerial personnel or director	22/11/1957	06/09/1958	03/12/1955	08/07/1958
Designation of key managerial personnel or director	Independent Director	Company Secretary	Nominee Director	Independent Director
Qualification of key managerial personnel or director	M.Phil Peace and Conflict Studies, Jawaharlal Nehru University, New Delhi	B. Com, LLB, DFM, FCS	Master's in History	Bachelor of Engineering (Electrical) from IIT Roorkee. Certified Internal Auditor from The Institute of Internal Auditors Florida. USA.
Shares held by key managerial personnel or director	[shares] 1,000	[shares] 59,144	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	63,54,284	0	0
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	63,54,284	0	0
Sitting fees key managerial personnel or director	4,15,000	0	65,000	80,000
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	4,15,000	63,54,284	65,000	80,000

**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(4)**

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

Key managerial personnels and directors [Axis]	13 01/04/2018 to 31/03/2019	14 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	DILIP LALCHAND BHATIA	SHAIVALI RAJEEV PAREKH
Permanent account number of key managerial personnel or director	ABEPB7695P	AFPPP5725H
Date of birth of key managerial personnel or director	13/02/1968	13/01/1966
Designation of key managerial personnel or director	CEO	CFO
Qualification of key managerial personnel or director	C.A., B.Com.	C.A
Shares held by key managerial personnel or director	[shares] 666	[shares] 158
Key managerial personnel or director remuneration [Abstract]		
Gross salary to key managerial personnel or director [Abstract]		
Salary key managerial personnel or director	1,20,28,247	10,11,613
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	1,20,28,247	10,11,613
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	1,20,28,247	10,11,613

**[612200] Notes - Leases****Disclosure of finance lease and operating lease by lessee [Table] ..(1)**

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

Maturity [Axis]	Not later than one year [Member]		Later than one year and not later than five years [Member]	
	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Disclosure of finance lease and operating lease by lessee [Abstract]				
Disclosure of finance lease and operating lease by lessee [Line items]				
Minimum finance lease payments payable	2.84	9.5	2.21	8.86

**Disclosure of finance lease and operating lease by lessee [Table] ..(2)**

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

Maturity [Axis]	Later than five years [Member]	
	31/03/2019	31/03/2018
Disclosure of finance lease and operating lease by lessee [Abstract]		
Disclosure of finance lease and operating lease by lessee [Line items]		
Minimum finance lease payments payable	0	0

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of leases [TextBlock]	Textual information (53) [See below]	NA
Whether company has entered into any lease agreement	Yes	Yes
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

## Textual information (53)

### Disclosure of leases [Text Block]

#### Leases

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

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

For arrangements entered into prior to April 1, 2015 the Company has determined whether the arrangement contain lease on the basis of facts and circumstances existing on the date of transition.

#### Company as lessee

1. Assets held under finance leases are initially recognized as assets of the Company at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation.

2. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognized immediately in profit or loss, unless they are directly attributable to qualifying assets, in which case they are capitalized in accordance with the Company's general policy on borrowing costs. (refer note 1.4.9) Contingent rentals are recognized as expenses in the periods in which they are incurred.

3. A leased asset is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Company will obtain ownership by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

4. Operating lease payments are recognized as an expense in the statement of profit and loss on a straight-line basis over the lease term.

#### Company as lessor



1. Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Rental income from operating lease is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

Leases are classified as finance leases when substantially all of the risks and rewards of ownership transfer from the Company to the lessee. Amounts due from lessees under finance leases are recorded as receivables at the Company's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic

### [612300] Notes - Transactions involving legal form of lease

Unless otherwise specified, all monetary values are in Crores 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 Crores 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 Crores 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

#### Miscellaneous other operating revenues [Table]

..(1)

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

Miscellaneous other operating revenues [Axis]	01
	01/04/2017 to 31/03/2018
Disclosure of other operating revenues [Abstract]	
Other operating revenues [Abstract]	
Miscellaneous other operating revenues	444.22
Miscellaneous other operating revenues [Abstract]	
Miscellaneous other operating revenues [LineItems]	
Description of miscellaneous other operating revenues	Profit on sale of investments
Miscellaneous other operating revenues	444.22

Unless otherwise specified, all monetary values are in Crores 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	0	0
Revenue from sale of services	179.54	3,536.83
Total revenue from operations other than finance company	179.54	3,536.83
Total revenue from operations	179.54	3,536.83
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues [Abstract]		
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	17.4	19.74
Interest on current government securities	10.77	0
Interest on other current investments	428.81	744.91
Total interest income on current investments	456.98	764.65
Total interest income	456.98	764.65
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from others	0.02	34.4
Total dividend income current investments	0.02	34.4
Total dividend income	0.02	34.4
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of non-current investments	111.69	0
Total net gain/loss on sale of investments	111.69	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	38.01	373.6
Total other non-operating income	38.01	373.6
Total other income	606.7	1,172.65
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense current loans [Abstract]		
Interest expense current loans, others	924.18	1,333.24
Total interest expense current loans	924.18	1,333.24
Other interest charges	30.37	0
Total interest expense	954.55	1,333.24
Other borrowing costs	321	308.86
Total finance costs	1,275.55	1,642.1
Employee benefit expense [Abstract]		
Salaries and wages	45.08	61.64
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	7.92	5.59
Total contribution to provident and other funds	7.92	5.59
Staff welfare expense	4.77	7.45
Other employee related expenses	2.19	5.51
Total employee benefit expense	59.96	80.19
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	20.44	21.16
Amortisation expense	0.49	1.17
Total depreciation, depletion and amortisation expense	20.93	22.33
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	16.92	16.79
Repairs to building	(A) 0.72	3.62
Repairs to machinery	0	0
Insurance	32.05	28.67
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	362.97	1.69

Total rates and taxes excluding taxes on income	362.97	1.69
Electricity expenses	0.84	1.08
Telephone postage	0.93	1.56
Printing stationery	0.54	0.8
Travelling conveyance	9.46	18.04
Legal professional charges	32.89	21.49
Directors sitting fees	0.33	0.56
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]		
Payment for audit services	2.54	2.99
Total payments to auditor	2.54	2.99
CSR expenditure	0.02	4.35
Miscellaneous expenses	(B) 1,193.86	2,519.26
Total other expenses	1,654.07	2,620.9
Current tax [Abstract]		
Current tax pertaining to previous years	0	32.44
Total current tax	0	32.44

### Footnotes

(A) Repairs and maintenance (other than building and machinery) Repairs and maintenance (other than building and machinery)

(B) Construction Costs 24 749.58 2,120.76 Operating Expenses 25 218.66 213.16

### [613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in Crores 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	-146.1	57.95	15.22
Other differences to cash and cash equivalents in statement of cash flows	-170.53	-117.31	
Cash and cash equivalents	24.43	175.26	
Income taxes paid (refund), classified as operating activities	9.49	113.91	
Total income taxes paid (refund)	9.49	113.91	

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

Unless otherwise specified, all monetary values are in Crores 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]		
Other Comprehensive income, attributable to non-controlling interests	44.2	-4.43
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Exceptional items before tax	-14,340.59	0
Total exceptional items	-14,340.59	0
Details of nature of exceptional items	Exceptional Item	Exceptional Item
Total revenue from sale of products	0	0
Domestic revenue services	179.54	3,536.83
Total revenue from sale of services	179.54	3,536.83
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

**[611200] Notes - Fair value measurement****Disclosure of fair value measurement of assets [Table]**

..(1)

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

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
Classes of assets [Axis]	Classes of assets [Member]			Classes of assets [Member]
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]			All levels of fair value hierarchy [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 fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	64.92	64.92	64.92	64.92
Description of valuation techniques used in fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Assets at end of period	64.92	64.92	64.92	64.92
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member

**Disclosure of fair value measurement of assets [Table]**

..(2)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Classes of assets [Member]		Trading equity securities [Member]	
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		All levels of fair value hierarchy [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 fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	64.92	64.92	0	0
Description of valuation techniques used in fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Assets at end of period	64.92	64.92	0	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Refer to child member	Refer to child member

## Disclosure of fair value measurement of assets [Table]

..(3)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Trading equity securities [Member]			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]	Level 1 of fair value hierarchy [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0	0	0	0
Description of valuation techniques used in fair value measurement, assets		Investment in mutual fund	Investment in mutual fund	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Assets at end of period	0	0	0	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		Based on net asset value as declared by funds as of year end	Based on net asset value as declared by funds as of year end	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		Investment in mutual fund	Investment in mutual fund	

## Disclosure of fair value measurement of assets [Table]

..(4)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets [Member]			Other assets 1 [Member]
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]			All levels of fair value hierarchy [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 fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	64.92	64.92	64.92	64.79
Description of valuation techniques used in fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Assets at end of period	64.92	64.92	64.92	64.79
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member	Refer to child member		Refer to child member

## Disclosure of fair value measurement of assets [Table]

..(5)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 1 [Member]			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]		Level 2 of fair value hierarchy [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 fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	64.79	64.79	64.79	64.79
Description of valuation techniques used in fair value measurement, assets	Refer to child member		Cross currency interest rate swap (refer note 6 and note 18)	Cross currency interest rate swap (refer note 6 and note 18)
Reconciliation of changes in fair value measurement, assets [Abstract]				
Assets at end of period	64.79	64.79	64.79	64.79
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Textual information (54) [See below]	Textual information (55) [See below]
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Cross currency interest rate swap (refer note 6 and note 18)	Cross currency interest rate swap (refer note 6 and note 18)

## Disclosure of fair value measurement of assets [Table]

..(6)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 1 [Member]	Other assets 2 [Member]		
Levels of fair value hierarchy [Axis]	Level 2 of fair value hierarchy [Member]	All levels of fair value hierarchy [Member]		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	64.79	0.13	0.13	0.13
Description of valuation techniques used in fair value measurement, assets		Refer to child member	Refer to child member	
Reconciliation of changes in fair value measurement, assets [Abstract]				
Assets at end of period	64.79	0.13	0.13	0.13
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets		Refer to child member	Refer to child member	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets		Refer to child member	Refer to child member	

## Disclosure of fair value measurement of assets [Table]

..(7)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 2 [Member]			Other assets 3 [Member]
Levels of fair value hierarchy [Axis]	Level 2 of fair value hierarchy [Member]			All levels of fair value hierarchy [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 fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0.13	0.13	0.13	0
Description of valuation techniques used in fair value measurement, assets	Gujarat Road and Infrastructure Company Limited	Gujarat Road and Infrastructure Company Limited		Refer to child member
Reconciliation of changes in fair value measurement, assets [Abstract]				
Assets at end of period	0.13	0.13	0.13	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Based on net asset value as declared by funds as of year end	Based on net asset value as declared by funds as of year end		Refer to child member
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Gujarat Road and Infrastructure Company Limited	Gujarat Road and Infrastructure Company Limited		Refer to child member

## Disclosure of fair value measurement of assets [Table]

..(8)

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

Measurement [Axis]	Recurring fair value measurement [Member]			
Classes of assets [Axis]	Other assets 3 [Member]			
Levels of fair value hierarchy [Axis]	All levels of fair value hierarchy [Member]	Level 2 of fair value hierarchy [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 fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0	0	0	0
Description of valuation techniques used in fair value measurement, assets	Refer to child member		Investments in Units of Infiniti Realty Opportunities Trust -Real Estate Asset performance-1	Investments in Units of Infiniti Realty Opportunities Trust -Real Estate Asset performance-1
Reconciliation of changes in fair value measurement, assets [Abstract]				
Assets at end of period	0	0	0	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Based on net asset value as declared by funds as of year end	Based on net asset value as declared by funds as of year end
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	Refer to child member		Investments in Units of Infiniti Realty Opportunities Trust -Real Estate Asset performance-1	Investments in Units of Infiniti Realty Opportunities Trust -Real Estate Asset performance-1

**Disclosure of fair value measurement of assets [Table]**

..(9)

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

Measurement [Axis]	Recurring fair value measurement [Member]
Classes of assets [Axis]	Other assets 3 [Member]
Levels of fair value hierarchy [Axis]	Level 2 of fair value hierarchy [Member]
	31/03/2017
Disclosure of fair value measurement of assets [Abstract]	
Disclosure of fair value measurement of assets [Line items]	
Assets	0
Reconciliation of changes in fair value measurement, assets [Abstract]	
Assets at end of period	0

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of fair value measurement [TextBlock]	Textual information (56) [See below]	NA
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

**Textual information (54)****Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets**

Future cash flows are estimated based on forward exchange rate and observable yield curves at the end of the reporting period and contract forward rate, contract interest rates discounted at the rate that reflect the credit risk of various counter parties.

**Textual information (55)****Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets**

Future cash flows are estimated based on forward exchange rate and observable yield curves at the end of the reporting period and contract forward rate, contract interest rates discounted at the rate that reflect the credit risk of various counter parties.



## Textual information (56)

### Disclosure of fair value measurement [Text Block]

#### Fair value measurement

The Company measures financial instruments, such as, derivatives at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

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

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

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

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

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

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

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

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

External valuers are involved for valuation of significant assets, such as properties, Investments.

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

This note summarises accounting policy for fair value. Other fair value related disclosures are given in the relevant notes.

- Disclosures for valuation methods, significant estimates and assumptions.
- Quantitative disclosures of fair value measurement hierarchy.
- Investment property under development.
- Financial instruments (including those carried at amortised cost).

### [613300] Notes - Operating segments

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of entity's operating segments [TextBlock]	NA	NA
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

**[610700] Notes - Business combinations**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of business combinations [TextBlock]	Textual information (57) [See below]	NA
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

**Textual information (57)****Disclosure of business combinations [Text Block]**

Ind AS 103 – Business Combinations and Ind AS 111 – Joint Arrangements

The amendment to Ind AS 103 relating to re-measurement clarify that when an entity obtains control of a business that is a joint operation, it re-measures previously held interests in that business. The amendments to Ind AS 111 clarify that when an entity obtains joint control of a business that is a joint operation, the entity does not re-measure previously held interests in that business. The Company is in the process of evaluating the requirements of the standard and its impact on its financial statements.

**[611500] Notes - Interests in other entities****Details of subsidiaries which are yet to commence operations [Table]**

..(1)

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

<b>Subsidiaries which are yet to commence operations [Axis]</b>	<b>1</b>
	<b>01/04/2017 to 31/03/2018</b>
Details of subsidiaries which are yet to commence operations [Abstract]	
Details of subsidiaries which are yet to commence operations [LineItems]	
Name of subsidiary which is yet to commence operations	IIPL Laos Pte. Limited
Country of incorporation or residence of subsidiary which is yet to commence operations	SINGAPORE

**Details of associates liquidated or sold during year [Table]**

..(1)

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

Associates liquidated or sold during year [Axis]	1	2
	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2017 to 31/03/2018</b>
Details of associates liquidated or sold during year [Abstract]		
Details of associates liquidated or sold during year [LineItems]		
Name of associate liquidated or sold during year	Elsamex Road Technology Company Limited	Elsamex Road Technology Company Limited
Country of incorporation or residence of associate liquidated or sold during year	UNITED KINGDOM	UNITED KINGDOM

**Details of subsidiaries liquidated or sold during year [Table]**

..(1)

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

Subsidiaries liquidated or sold during year [Axis]	1	2
	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2017 to 31/03/2018</b>
Details of subsidiaries liquidated or sold during year [Abstract]		
Details of subsidiaries liquidated or sold during year [LineItems]		
Name of subsidiary liquidated or sold during year	BADARPUR TOLLWAY OPERATIONS MANAGEMENT LIMITED	Grusamar Albania SHPK
Country of incorporation or residence of subsidiary liquidated or sold during year	INDIA	ALBANIA
CIN of subsidiary company liquidated or sold during year	U45203DL2010PLC210680	

**Disclosure of associates [Table]**

..(1)

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

Associates [Axis]	1			2
	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>	<b>31/03/2017</b>	<b>01/04/2018 to 31/03/2019</b>
Disclosure of associates [Abstract]				
Disclosure of associates [Line items]				
Name of associate entity	Park Line LLC	NOIDA TOLL BRIDGE COMPANY LIMITED	NOIDA TOLL BRIDGE COMPANY LIMITED	(A) RAPID METRORAIL GURGAON SOUTH LIMITED
Principal place of business of associate	Dubai	India	India	India
Country of incorporation of associate	UNITED ARAB EMIRATES	INDIA	INDIA	INDIA
CIN of associate entity		L45101DL1996PLC315772	L45101DL1996PLC315772	U35990HR2012PLC046882
Latest audited balance sheet date	31/12/2018	31/03/2018		31/03/2019
Description of reason why using different reporting date or period for associate				As per Regulatory Requirements
Whether associate has been considered in consolidation	Yes	Yes	Yes	Yes
Proportion of ownership interest in associate	24.99%	26.37%	26.37%	35.00%
Proportion of voting rights held in associate	24.99%	26.37%	26.37%	35.00%
Amount of investment in associate	0	324.66	324.66	0
Number of shares held of associate	[shares] 0	[shares] 9,81,90,014	[shares] 9,81,90,014	[shares] 0
Net worth attributable to shareholding as per latest audited balance sheet associate		447.26	477.78	
Profit (loss) for year associate		-30.52	1.2	
Profit (loss) for year associate considered in consolidation		-30.52	1.2	
Profit (loss) for year associate not considered in consolidation		0	0	
Latest audited balance sheet date	31/12/2018	31/03/2018		31/03/2019

## Footnotes

(A) The Company has been facing capacity issues due to loss of key employees while meeting the need for servicing information requirements and providing clarifications to multiple investigating agencies, providing information to enable the ongoing asset monetization and restructuring activities and meeting 'going concern' requirements. In view of the above, there was a considerable delay in preparation and presentation of Standalone Financial Statements of the Company as well as receipt of Financial Statements of the Subsidiaries and the Company is in the process of preparing its Consolidated Financial Statement and the same would be presented separately. Accordingly the Company is unable to provide its Consolidated Financial Statement and salient features of the Financial Statements of the Company's Subsidiaries and Joint Ventures in Form AOC-1 as required under Section 129(3) of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014. An application has been made to the competent authority seeking an exemption for the Company from presenting its consolidated financial statement.

### Disclosure of associates [Table]

..(2)

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

Associates [Axis]	2		3	
	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 associates [Abstract]				
Disclosure of associates [Line items]				
Name of associate entity	V i a s Y Construcciones S. R. L.	V i a s Y Construcciones S. R. L.	THIRUVANANTHPURAM ROAD DEVELOPMENT COMPANY LIMITED	ITNL TOLL MANAGEMENT SERVICES LIMITED
Principal place of business of associate	Spain	Spain	India	India
Country of incorporation of associate	SPAIN	SPAIN	INDIA	INDIA
CIN of associate entity			U45203MH2004PLC144789	U45203UP2007PLC033529
Latest audited balance sheet date	31/12/2017		31/03/2019	31/03/2018
Description of reason why using different reporting date or period for associate	As per Regulatory Requirements			
Whether associate has been considered in consolidation	Yes	Yes	Yes	Yes
Proportion of ownership interest in associate	50.00%	50.00%	50.00%	49.00%
Proportion of voting rights held in associate	50.00%	50.00%	50.00%	49.00%
Amount of investment in associate	0	0	0	0.04
Number of shares held of associate	[shares] 1,000	[shares] 1,000	[shares] 0	[shares] 49,000
Net worth attributable to shareholding as per latest audited balance sheet associate	0.1	0.38		0
Profit (loss) for year associate	-0.26	-0.24		-0.12
Profit (loss) for year associate considered in consolidation	-0.26	-0.24		0
Profit (loss) for year associate not considered in consolidation	0	0		-0.12
Latest audited balance sheet date	31/12/2017		31/03/2019	31/03/2018

## Disclosure of associates [Table]

..(3)

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

Associates [Axis]	3	4		
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of associates [Abstract]				
Disclosure of associates [Line items]				
Name of associate entity	ITNL TOLL MANAGEMENT SERVICES LIMITED	PARIO DEVELOPERS PRIVATE LIMITED	GUJARAT ROAD AND INFRASTRUCTURE COMPANY LIMITED	GUJARAT ROAD AND INFRASTRUCTURE COMPANY LIMITED
Principal place of business of associate	India	India	India	India
Country of incorporation of associate	INDIA	INDIA	INDIA	INDIA
CIN of associate entity	U45203UP2007PLC033529	U45200PN2013PTC147449	U65990GJ1999PLC036086	U65990GJ1999PLC036086
Latest audited balance sheet date		31/03/2019	31/03/2018	
Whether associate has been considered in consolidation	Yes	Yes	Yes	Yes
Proportion of ownership interest in associate	49.00%	33.00%	0.00%	26.81%
Proportion of voting rights held in associate	49.00%	33.00%	0.00%	26.81%
Amount of investment in associate	0.04	0	0	28.38
Number of shares held of associate	[shares] 49,000	[shares] 0	[shares] 0	[shares] 2,97,46,732
Net worth attributable to shareholding as per latest audited balance sheet associate	0		0	91.42
Profit (loss) for year associate	0		10.92	13.42
Profit (loss) for year associate considered in consolidation	0		10.92	13.42
Profit (loss) for year associate not considered in consolidation	0		0	0
Latest audited balance sheet date		31/03/2019	31/03/2018	

## Disclosure of associates [Table]

..(4)

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

Associates [Axis]	5			6
	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 associates [Abstract]				
Disclosure of associates [Line items]				
Name of associate entity	ITNL TOLL MANAGEMENT SERVICES LIMITED	CGI 8 S.A.	CGI 8 S.A.	WARORA-CHANDRAPUR-BALLARPUR TOLLROAD LIMITED
Principal place of business of associate	India	Spain	Spain	India
Country of incorporation of associate	INDIA	SPAIN	SPAIN	INDIA
CIN of associate entity	U45203UP2007PLC033529			U45203MH2009PLC196776
Latest audited balance sheet date	31/03/2019	31/12/2017		31/03/2019
Description of reason why using different reporting date or period for associate	As per Regulatory Requirements	As per Regulatory Requirements		As per Regulatory Requirements
Whether associate has been considered in consolidation	Yes	Yes	Yes	Yes
Proportion of ownership interest in associate	49.00%	49.00%	49.00%	35.00%
Proportion of voting rights held in associate	49.00%	49.00%	49.00%	35.00%
Amount of investment in associate	0	1.08	1.08	0
Number of shares held of associate	[shares] 0	[shares] 982	[shares] 982	[shares] 0
Net worth attributable to shareholding as per latest audited balance sheet associate		0.92	0.68	
Profit (loss) for year associate		0.1	0.24	
Profit (loss) for year associate considered in consolidation		0.1	0.24	
Profit (loss) for year associate not considered in consolidation		0	0	
Latest audited balance sheet date	31/03/2019	31/12/2017		31/03/2019

## Disclosure of associates [Table]

..(5)

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

Associates [Axis]	6		7	
	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 associates [Abstract]				
Disclosure of associates [Line items]				
Name of associate entity	Sociedad Concesionaria Autovía A-4 Madrid S.A	Sociedad Concesionaria Autovía A-4 Madrid S.A	CGI 8 SA	RAMKY ELSAMEX HYDERABAD RING ROAD LIMITED
Principal place of business of associate	Spain	Spain	Spain	India
Country of incorporation of associate	SPAIN	SPAIN	SPAIN	INDIA
CIN of associate entity				U45203TG2007PLC054825
Latest audited balance sheet date	31/12/2017		31/12/2018	31/12/2017
Description of reason why using different reporting date or period for associate	As per Regulatory Requirements		As per Regulatory Requirements	As per Regulatory Requirements
Whether associate has been considered in consolidation	Yes	Yes	Yes	Yes
Proportion of ownership interest in associate	48.75%	48.75%	49.00%	26.00%
Proportion of voting rights held in associate	48.75%	48.75%	49.00%	26.00%
Amount of investment in associate	63.56	63.56	0	11.24
Number of shares held of associate	[shares] 18,35,608	[shares] 18,35,608	[shares] 0	[shares] 1,04,00,000
Net worth attributable to shareholding as per latest audited balance sheet associate	50.1	19.96		32.84
Profit (loss) for year associate	16.54	14.24		0
Profit (loss) for year associate considered in consolidation	16.54	14.24		0
Profit (loss) for year associate not considered in consolidation	0	0		0
Latest audited balance sheet date	31/12/2017		31/12/2018	31/12/2017

## Disclosure of associates [Table]

..(6)

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

Associates [Axis]	7		8	
	31/03/2017	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	31/03/2017
Disclosure of associates [Abstract]				
Disclosure of associates [Line items]				
Name of associate entity	RAMKY ELSAMEX HYDERABAD RING ROAD LIMITED	Sociedad concesionaria Autovía A-4 Madrid S.A	Elsamex Infrastructure Company WLL	Elsamex Infrastructure Company WLL
Principal place of business of associate	India	Spain	Colombia	Colombia
Country of incorporation of associate	INDIA	SPAIN	COLOMBIA	COLOMBIA
CIN of associate entity	U45203TG2007PLC054825			
Latest audited balance sheet date		31/12/2018	31/12/2017	
Description of reason why using different reporting date or period for associate		As per Regulatory Requirements	As per Regulatory Requirements	
Whether associate has been considered in consolidation	Yes	Yes	Yes	Yes
Proportion of ownership interest in associate	26.00%	48.75%	44.00%	44.00%
Proportion of voting rights held in associate	26.00%	48.75%	44.00%	44.00%
Amount of investment in associate	11.24	0	0.3	0.3
Number of shares held of associate	[shares] 1,04,00,000	[shares] 0	[shares] 17,600	[shares] 17,600
Net worth attributable to shareholding as per latest audited balance sheet associate	30.2		0.36	0.3
Profit (loss) for year associate	3.82		0	0
Profit (loss) for year associate considered in consolidation	3.82		0	0
Profit (loss) for year associate not considered in consolidation	0		0	0
Latest audited balance sheet date		31/12/2018	31/12/2017	



**Disclosure of associates [Table]**

..(7)

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

Associates [Axis]	9			10
	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 associates [Abstract]				
Disclosure of associates [Line items]				
Name of associate entity	RAMKY ELSAMEX HYDERABAD RING ROAD LIMITED	Consortio De Obras Civiles S.R.L	Consortio De Obras Civiles S.R.L	Elsamex Roads and Infrastructure WLL
Principal place of business of associate	India	Spain	Spain	Qatar
Country of incorporation of associate	INDIA	SPAIN	SPAIN	QATAR
CIN of associate entity	U45203TG2007PLC054825			
Latest audited balance sheet date	31/03/2019	31/12/2017		31/12/2018
Description of reason why using different reporting date or period for associate	As per Regulatory Requirements	As per Regulatory Requirements		As per Regulatory Requirements
Whether associate has been considered in consolidation	Yes	Yes	Yes	Yes
Proportion of ownership interest in associate	26.00%	34.00%	34.00%	44.00%
Proportion of voting rights held in associate	26.00%	34.00%	34.00%	44.00%
Amount of investment in associate	0	0	0	0
Number of shares held of associate	[shares] 0	[shares] 68	[shares] 68	[shares] 0
Net worth attributable to shareholding as per latest audited balance sheet associate		19.16	18.44	
Profit (loss) for year associate		0	0	
Profit (loss) for year associate considered in consolidation		0	0	
Profit (loss) for year associate not considered in consolidation		0	0	
Latest audited balance sheet date	31/03/2019	31/12/2017		31/12/2018

**Disclosure of associates [Table]**

..(8)

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

Associates [Axis]	10		11	
	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 associates [Abstract]				
Disclosure of associates [Line items]				
Name of associate entity	Geotecnia y Control De Qualitat, S.A	Geotecnia y Control De Qualitat, S.A	Elsamex Road Technology Co. Ltd	PARIO DEVELOPERS PRIVATE LIMITED
Principal place of business of associate	Spain	Spain	Hong Kong	INDIA
Country of incorporation of associate	SPAIN	SPAIN	HONG KONG	INDIA
CIN of associate entity				U45200PN2013PTC147449
Latest audited balance sheet date	31/12/2017		31/12/2018	31/03/2018
Description of reason why using different reporting date or period for associate	As per Regulatory Requirements			
Whether associate has been considered in consolidation	Yes	Yes	Yes	Yes
Proportion of ownership interest in associate	50.00%	50.00%	23.44%	33.00%
Proportion of voting rights held in associate	50.00%	50.00%	23.44%	33.00%
Amount of investment in associate	1.26	1.26	0	0.66
Number of shares held of associate	[shares] 2,000	[shares] 2,000	[shares] 0	[shares] 6,000
Net worth attributable to shareholding as per latest audited balance sheet associate	1.56	1.18		0
Profit (loss) for year associate	0.02	-0.16		-9.26
Profit (loss) for year associate considered in consolidation	0.02	-0.16		-0.66
Profit (loss) for year associate not considered in consolidation	0	0		-8.6
Latest audited balance sheet date	31/12/2017		31/12/2018	31/03/2018

## Disclosure of details of subsidiaries [Table]

..(1)

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

Subsidiaries [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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	(A) INFRASTRUCTURE LEASING AND FINANCIAL SERVICES LIMITED	INFRASTRUCTURE LEASING AND FINANCIAL SERVICES LIMITED	BALESHWAR KHARAGPUR EXPRESSWAY LIMITED	PUNE SHOLAPUR ROAD DEVELOPMENT COMPANY LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	L65990MH1987PLC044571	L65990MH1987PLC044571	U45400MH2012PLC228590	U45203MH2009PLC195154
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)		
Whether subsidiary has filed balance sheet	No	No		
Reason if no filing has been made by subsidiary	NA	NA		
Whether financial year of subsidiary different from financial year of holding company	No	No		
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2018	01/04/2018		
End date of accounting period of subsidiary	31/03/2019	31/03/2019		
Percentage of shareholding in subsidiary	0.00%	0.00%		
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR		
Exchange rate as applicable for subsidiary	0	0		
Share capital of subsidiary	0	0		
Reserves and surplus of subsidiary	0	0		
Total assets of subsidiary	0	0		
Total liabilities of subsidiary	0	0		
Investment of subsidiary	0	0		
Profit before tax of subsidiary	0	0		
Provision for tax of subsidiary	0	0		
Profit after tax of subsidiary	0	0		
Proposed dividend of subsidiary	0	0		
Name of subsidiary	(A) INFRASTRUCTURE LEASING AND FINANCIAL SERVICES LIMITED	INFRASTRUCTURE LEASING AND FINANCIAL SERVICES LIMITED	BALESHWAR KHARAGPUR EXPRESSWAY LIMITED	PUNE SHOLAPUR ROAD DEVELOPMENT COMPANY LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	L65990MH1987PLC044571	L65990MH1987PLC044571	U45400MH2012PLC228590	U45203MH2009PLC195154

## Footnotes

(A) the Company has been facing capacity issues due to loss of key employees while meeting the need for servicing information requirements and providing clarifications to multiple investigating agencies, providing information to enable the ongoing asset monetization and restructuring activities and meeting 'going concern' requirements. In view of the above, there was a considerable delay in preparation and presentation of Standalone Financial Statements of the Company as well as receipt of Financial Statements of the Subsidiaries and the Company is in the process of preparing its Consolidated Financial Statement and the same would be presented separately. Accordingly the Company is unable to provide its Consolidated Financial Statement and salient features of the Financial Statements of the Company's Subsidiaries and Joint Ventures in Form AOC-1 as required under Section 129(3) of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014. An application has been made to the competent authority seeking an exemption for the Company from presenting its consolidated financial statement.

### Disclosure of details of subsidiaries [Table]

..(2)

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

Subsidiaries [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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	BARWA ADDA EXPRESSWAY LIMITED	MORADABAD BAREILLY EXPRESSWAY LIMITED	CHENANI NASHRI TUNNELWAY LIMITED	JHARKHAND ROAD PROJECTS IMPLEMENTATION COMPANY LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U45400MH2013PLC242336	U45208MH2010PLC198737	U45400MH2010PLC203614	U45200JH2009PLC013693
Name of subsidiary	BARWA ADDA EXPRESSWAY LIMITED	MORADABAD BAREILLY EXPRESSWAY LIMITED	CHENANI NASHRI TUNNELWAY LIMITED	JHARKHAND ROAD PROJECTS IMPLEMENTATION COMPANY LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U45400MH2013PLC242336	U45208MH2010PLC198737	U45400MH2010PLC203614	U45200JH2009PLC013693

### Disclosure of details of subsidiaries [Table]

..(3)

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

Subsidiaries [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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	EAST HYDERABAD EXPRESSWAY LIMITED	CHENANI NASHRI TUNNELWAY LIMITED	FAGNE SONGADH EXPRESSWAY LIMITED	MP BORDER CHECKPOST DEVELOPMENT COMPANY LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U45203MH2007PLC172133	U45400MH2010PLC203614	U45201MH2015PLC267730	U45203MH2010PLC209046
Name of subsidiary	EAST HYDERABAD EXPRESSWAY LIMITED	CHENANI NASHRI TUNNELWAY LIMITED	FAGNE SONGADH EXPRESSWAY LIMITED	MP BORDER CHECKPOST DEVELOPMENT COMPANY LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U45203MH2007PLC172133	U45400MH2010PLC203614	U45201MH2015PLC267730	U45203MH2010PLC209046

**Disclosure of details of subsidiaries [Table]**

..(4)

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

Subsidiaries [Axis]	7		8	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	HAZARIBAGH RANCHI EXPRESSWAY LIMITED	NORTH KARNATAKA EXPRESSWAY LIMITED	KARYAVATTOM SPORTS FACILITIES LIMITED	KIRATPUR NER CHOWK EXPRESSWAY LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U45203MH2009PLC191070	U45203MH2001PLC163992	U70102MH2011PLC223656	U45203MH2012PLC226792
Name of subsidiary	HAZARIBAGH RANCHI EXPRESSWAY LIMITED	NORTH KARNATAKA EXPRESSWAY LIMITED	KARYAVATTOM SPORTS FACILITIES LIMITED	KIRATPUR NER CHOWK EXPRESSWAY LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U45203MH2009PLC191070	U45203MH2001PLC163992	U70102MH2011PLC223656	U45203MH2012PLC226792

**Disclosure of details of subsidiaries [Table]**

..(5)

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

Subsidiaries [Axis]	9		10	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	KIRATPUR NER CHOWK EXPRESSWAY LIMITED	BALESHWAR KHARAGPUR EXPRESSWAY LIMITED	KHED SINNAR EXPRESSWAY LIMITED	SIKAR BIKANER HIGHWAY LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U45203MH2012PLC226792	U45400MH2012PLC228590	U45209MH2013PLC242133	U45203MH2012PLC229612
Name of subsidiary	KIRATPUR NER CHOWK EXPRESSWAY LIMITED	BALESHWAR KHARAGPUR EXPRESSWAY LIMITED	KHED SINNAR EXPRESSWAY LIMITED	SIKAR BIKANER HIGHWAY LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U45203MH2012PLC226792	U45400MH2012PLC228590	U45209MH2013PLC242133	U45203MH2012PLC229612

**Disclosure of details of subsidiaries [Table]**

..(6)

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

Subsidiaries [Axis]	11		12	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	MORADABAD BAREILLY EXPRESSWAY LIMITED	KHED SINNAR EXPRESSWAY LIMITED	MP BORDER CHECKPOST DEVELOPMENT COMPANY LIMITED	ITNL ROAD INFRASTRUCTURE DEVELOPMENT COMPANY LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U45208MH2010PLC198737	U45209MH2013PLC242133	U45203MH2010PLC209046	U45400MH2007PLC175415
Name of subsidiary	MORADABAD BAREILLY EXPRESSWAY LIMITED	KHED SINNAR EXPRESSWAY LIMITED	MP BORDER CHECKPOST DEVELOPMENT COMPANY LIMITED	ITNL ROAD INFRASTRUCTURE DEVELOPMENT COMPANY LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U45208MH2010PLC198737	U45209MH2013PLC242133	U45203MH2010PLC209046	U45400MH2007PLC175415

**Disclosure of details of subsidiaries [Table]**

..(7)

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

Subsidiaries [Axis]	13		14	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	PUNE SHOLAPUR ROAD DEVELOPMENT COMPANY LIMITED	BARWA ADDA EXPRESSWAY LIMITED	Scheme of ITNL Road Investment Trust	KARYAVATTOM SPORTS FACILITIES LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company			AAACI6832K	
CIN of subsidiary company	U45203MH2009PLC195154	U45400MH2013PLC242336		U70102MH2011PLC223656
Name of subsidiary	PUNE SHOLAPUR ROAD DEVELOPMENT COMPANY LIMITED	BARWA ADDA EXPRESSWAY LIMITED	Scheme of ITNL Road Investment Trust	KARYAVATTOM SPORTS FACILITIES LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company			AAACI6832K	
CIN of subsidiary company	U45203MH2009PLC195154	U45400MH2013PLC242336		U70102MH2011PLC223656

## Disclosure of details of subsidiaries [Table]

..(8)

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

Subsidiaries [Axis]	15		16	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	SIKAR BIKANER HIGHWAY LIMITED	FUTUREAGE INFRASTRUCTURE INDIA LIMITED	WEST GUJARAT EXPRESSWAY LIMITED	CHARMINAR ROBOPARK LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U45203MH2012PLC229612	U45200TG2006PLC049721	U60200MH2005PLC151958	U45400MH2011PLC220224
Name of subsidiary	SIKAR BIKANER HIGHWAY LIMITED	FUTUREAGE INFRASTRUCTURE INDIA LIMITED	WEST GUJARAT EXPRESSWAY LIMITED	CHARMINAR ROBOPARK LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U45203MH2012PLC229612	U45200TG2006PLC049721	U60200MH2005PLC151958	U45400MH2011PLC220224

## Disclosure of details of subsidiaries [Table]

..(9)

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

Subsidiaries [Axis]	17		18	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	GRUSAMAR INDIA LIMITED	IL&FS RAIL LIMITED	NORTH KARNATAKA EXPRESSWAY LIMITED	AMRAVATI CHIKHLI EXPRESSWAY LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U45400MH2012FLC236837	U63040HR2008PLC039089	U45203MH2001PLC163992	U45201MH2015PLC267727
Name of subsidiary	GRUSAMAR INDIA LIMITED	IL&FS RAIL LIMITED	NORTH KARNATAKA EXPRESSWAY LIMITED	AMRAVATI CHIKHLI EXPRESSWAY LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U45400MH2012FLC236837	U63040HR2008PLC039089	U45203MH2001PLC163992	U45201MH2015PLC267727

## Disclosure of details of subsidiaries [Table]

..(10)

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

Subsidiaries [Axis]	19		20	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	VANSH NIMAY INFRASTRUCTURE LIMITED	FAGNE SONGADH EXPRESSWAY LIMITED	ITNL ROAD INFRASTRUCTURE DEVELOPMENT COMPANY LIMITED	JHARKHAND INFRASTRUCTURE IMPLEMENTATION CO LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U45201MH2006PLC166149	U45201MH2015PLC267730	U45400MH2007PLC175415	U45201JH2015PLC003025
Name of subsidiary	VANSH NIMAY INFRASTRUCTURE LIMITED	FAGNE SONGADH EXPRESSWAY LIMITED	ITNL ROAD INFRASTRUCTURE DEVELOPMENT COMPANY LIMITED	JHARKHAND INFRASTRUCTURE IMPLEMENTATION CO LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U45201MH2006PLC166149	U45201MH2015PLC267730	U45400MH2007PLC175415	U45201JH2015PLC003025

**Disclosure of details of subsidiaries [Table]**

..(11)

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

Subsidiaries [Axis]	21		22	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	CHARMINAR ROBOPARK LIMITED	RAJASTHAN LAND HOLDINGS LIMITED	SRINAGAR SONAMARG TUNNELWAY LIMITED	FLAMINGO LANDBASE PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U45400MH2011PLC220224	U45201RJ2008PLC026520	U45400MH2013PLC241828	U45201RJ2008PTC027419
Name of subsidiary	CHARMINAR ROBOPARK LIMITED	RAJASTHAN LAND HOLDINGS LIMITED	SRINAGAR SONAMARG TUNNELWAY LIMITED	FLAMINGO LANDBASE PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U45400MH2011PLC220224	U45201RJ2008PLC026520	U45400MH2013PLC241828	U45201RJ2008PTC027419

**Disclosure of details of subsidiaries [Table]**

..(12)

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

Subsidiaries [Axis]	23		24	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	JORABAT SHILLONG EXPRESSWAY LIMITED	RAPID METRORAIL GURGAON LIMITED	ELSAMEX INDIA PRIVATE LIMITED	DEVIKA BUILDSTATE PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U45203MH2010PLC204456	U60200HR2009PLC039116	U74140MH1999PTC289580	U45201RJ2008PTC027293
Name of subsidiary	JORABAT SHILLONG EXPRESSWAY LIMITED	RAPID METRORAIL GURGAON LIMITED	ELSAMEX INDIA PRIVATE LIMITED	DEVIKA BUILDSTATE PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U45203MH2010PLC204456	U60200HR2009PLC039116	U74140MH1999PTC289580	U45201RJ2008PTC027293

**Disclosure of details of subsidiaries [Table]**

..(13)

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

Subsidiaries [Axis]	25		26	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ELSAMEX MAINTENANCE SERVICES LIMITED	CHIRAYU KATH REAL ESTATE PRIVATE LIMITED	YALA CONSTRUCTION CO PRIVATE LIMITED	GRICL RAIL BRIDGE DEVELOPMENT COMPANY LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U45201MH2013FLC285659	U45201RJ2008PTC027285	U45201MH2000PTC289581	U45203GJ2014PLC078880
Name of subsidiary	ELSAMEX MAINTENANCE SERVICES LIMITED	CHIRAYU KATH REAL ESTATE PRIVATE LIMITED	YALA CONSTRUCTION CO PRIVATE LIMITED	GRICL RAIL BRIDGE DEVELOPMENT COMPANY LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U45201MH2013FLC285659	U45201RJ2008PTC027285	U45201MH2000PTC289581	U45203GJ2014PLC078880

## Disclosure of details of subsidiaries [Table]

..(14)

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

Subsidiaries [Axis]	27		28	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ITNL IECCL JV	CHHATTISGARH HIGHWAYS DEVELOPMENT COMPANY LIMITED	BADARPUR TOLLWAY OPERATIONS MANAGEMENT LIMITED	SRINAGAR SONAMARG TUNNELWAY LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AABAI1833K			
CIN of subsidiary company		U45203CT2007PLC020220	U45203DL2010PLC210680	U45400MH2013PLC241828
Name of subsidiary	ITNL IECCL JV	CHHATTISGARH HIGHWAYS DEVELOPMENT COMPANY LIMITED	BADARPUR TOLLWAY OPERATIONS MANAGEMENT LIMITED	SRINAGAR SONAMARG TUNNELWAY LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Permanent account number of subsidiary company	AABAI1833K			
CIN of subsidiary company		U45203CT2007PLC020220	U45203DL2010PLC210680	U45400MH2013PLC241828

## Disclosure of details of subsidiaries [Table]

..(15)

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

Subsidiaries [Axis]	29		30	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	FUTUREAGE INFRASTRUCTURE INDIA LIMITED	RAPID METRORAIL GURGAON SOUTH LIMITED	IL&FS RAIL LIMITED	ELSAMEX INDIA PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U45200TG2006PLC049721	U35990HR2012PLC046882	U63040HR2008PLC039089	U74140MH1999PTC289580
Name of subsidiary	FUTUREAGE INFRASTRUCTURE INDIA LIMITED	RAPID METRORAIL GURGAON SOUTH LIMITED	IL&FS RAIL LIMITED	ELSAMEX INDIA PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U45200TG2006PLC049721	U35990HR2012PLC046882	U63040HR2008PLC039089	U74140MH1999PTC289580



## Disclosure of details of subsidiaries [Table]

..(16)

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

Subsidiaries [Axis]	31		32	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	JHARKHAND ROAD PROJECTS IMPLEMENTATION COMPANY LIMITED	YALA CONSTRUCTION CO PRIVATE LIMITED	JHARKHAND INFRASTRUCTURE IMPLEMENTATION CO LIMITED	EL S A M E X MAINTENANCE SERVICES LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U45200JH2009PLC013693	U45201MH2000PTC289581	U45201JH2015PLC003025	U45201MH2013FLC285659
Name of subsidiary	JHARKHAND ROAD PROJECTS IMPLEMENTATION COMPANY LIMITED	YALA CONSTRUCTION CO PRIVATE LIMITED	JHARKHAND INFRASTRUCTURE IMPLEMENTATION CO LIMITED	EL S A M E X MAINTENANCE SERVICES LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U45200JH2009PLC013693	U45201MH2000PTC289581	U45201JH2015PLC003025	U45201MH2013FLC285659

## Disclosure of details of subsidiaries [Table]

..(17)

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

Subsidiaries [Axis]	33		34	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	GRICL RAIL BRIDGE DEVELOPMENT COMPANY LIMITED	VANSH NIMAY INFRAPROJECTS LIMITED	RANCHI MURI ROAD DEVELOPMENT LIMITED	GRUSAMAR INDIA LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U45203GJ2014PLC078880	U45201MH2006PLC166149	U45309JH2017PLC010398	U45400MH2012FLC236837
Name of subsidiary	GRICL RAIL BRIDGE DEVELOPMENT COMPANY LIMITED	VANSH NIMAY INFRAPROJECTS LIMITED	RANCHI MURI ROAD DEVELOPMENT LIMITED	GRUSAMAR INDIA LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
CIN of subsidiary company	U45203GJ2014PLC078880	U45201MH2006PLC166149	U45309JH2017PLC010398	U45400MH2012FLC236837

## Disclosure of details of subsidiaries [Table]

..(18)

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

Subsidiaries [Axis]	35		36	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	RAPID METRORAIL GURGAON LIMITED	ITNL-IECCL JV	ATENEA SEGURIDAD MEDIO AMBIENTE, S.A.U.	WEST GUJARAT EXPRESSWAY LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	SPAIN	INDIA
Permanent account number of subsidiary company		AABAI1833K		
CIN of subsidiary company	U60200HR2009PLC039116			U60200MH2005PLC151958
Name of subsidiary	RAPID METRORAIL GURGAON LIMITED	ITNL-IECCL JV	ATENEA SEGURIDAD MEDIO AMBIENTE, S.A.U.	WEST GUJARAT EXPRESSWAY LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	SPAIN	INDIA
Permanent account number of subsidiary company		AABAI1833K		
CIN of subsidiary company	U60200HR2009PLC039116			U60200MH2005PLC151958

## Disclosure of details of subsidiaries [Table]

..(19)

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

Subsidiaries [Axis]	37		38	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Elsamex, S.A.	HAZARIBAGH RANCHI EXPRESSWAY LIMITED	ITNL International Pte. Ltd.	RANCHI MURI ROAD DEVELOPMENT LIMITED
Country of incorporation or residence of subsidiary	SPAIN	INDIA	SINGAPORE	INDIA
CIN of subsidiary company		U45203MH2009PLC191070		U45309JH2017PLC010398
Name of subsidiary	Elsamex, S.A.	HAZARIBAGH RANCHI EXPRESSWAY LIMITED	ITNL International Pte. Ltd.	RANCHI MURI ROAD DEVELOPMENT LIMITED
Country of incorporation or residence of subsidiary	SPAIN	INDIA	SINGAPORE	INDIA
CIN of subsidiary company		U45203MH2009PLC191070		U45309JH2017PLC010398

## Disclosure of details of subsidiaries [Table]

..(20)

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

Subsidiaries [Axis]	39		40	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ITNL Offshore Pte. Ltd.	Elsamex SA	ITNL Offshore Two Pte. Ltd	Atenea Seguridad Y Medio Ambiente S.A.U
Country of incorporation or residence of subsidiary	SINGAPORE	SPAIN	SINGAPORE	SPAIN
Name of subsidiary	ITNL Offshore Pte. Ltd.	Elsamex SA	ITNL Offshore Two Pte. Ltd	Atenea Seguridad Y Medio Ambiente S.A.U
Country of incorporation or residence of subsidiary	SINGAPORE	SPAIN	SINGAPORE	SPAIN

## Disclosure of details of subsidiaries [Table]

..(21)

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

Subsidiaries [Axis]	41		42	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ITNL Offshore Three Pte. Ltd	Senalización Viales e Imagen S.A.U	I IPL LAOS Pte. Ltd.	Elsamex Internacional S.L
Country of incorporation or residence of subsidiary	SINGAPORE	SPAIN	SINGAPORE	SPAIN
Name of subsidiary	ITNL Offshore Three Pte. Ltd	Senalización Viales e Imagen S.A.U	I IPL LAOS Pte. Ltd.	Elsamex Internacional S.L
Country of incorporation or residence of subsidiary	SINGAPORE	SPAIN	SINGAPORE	SPAIN

## Disclosure of details of subsidiaries [Table]

..(22)

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

Subsidiaries [Axis]	43		44	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Alcantarilla Fotovoltaica, S.L.	Grusamar Ingeniería y Consulting S.L	Area De Servicio Coiros S.L.U.	CIESM-INTEVIA S.A.
Country of incorporation or residence of subsidiary	SPAIN	SPAIN	SPAIN	SPAIN
Name of subsidiary	Alcantarilla Fotovoltaica, S.L.	Grusamar Ingeniería y Consulting S.L	Area De Servicio Coiros S.L.U.	CIESM-INTEVIA S.A.
Country of incorporation or residence of subsidiary	SPAIN	SPAIN	SPAIN	SPAIN

## Disclosure of details of subsidiaries [Table]

..(23)

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

Subsidiaries [Axis]	45		46	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Area De Servicio Punta Umbria, S.L.U	Area de Servicio Coiros S.L.U	Beasolarta S. L., Spain	Area de Servicio Punta Umbria S.L.U
Country of incorporation or residence of subsidiary	SPAIN	SPAIN	SPAIN	SPAIN
Name of subsidiary	Area De Servicio Punta Umbria, S.L.U	Area de Servicio Coiros S.L.U	Beasolarta S. L., Spain	Area de Servicio Punta Umbria S.L.U
Country of incorporation or residence of subsidiary	SPAIN	SPAIN	SPAIN	SPAIN

## Disclosure of details of subsidiaries [Table]

..(24)

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

Subsidiaries [Axis]	47		48	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	CISEM-INTEVIA, S.A	Alcantarilla Fotovoltaica S.L.U	Conservacion De Infraestructuras De Mexico S.A.	Beasolarta S.A.U
Country of incorporation or residence of subsidiary	SPAIN	SPAIN	MEXICO	SPAIN
Name of subsidiary	CISEM-INTEVIA, S.A	Alcantarilla Fotovoltaica S.L.U	Conservacion De Infraestructuras De Mexico S.A.	Beasolarta S.A.U
Country of incorporation or residence of subsidiary	SPAIN	SPAIN	MEXICO	SPAIN

## Disclosure of details of subsidiaries [Table]

..(25)

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

Subsidiaries [Axis]	49		50	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Control 7, S.A.	Conservacion De Infraestructuras De Mexico S.A. De CV	Elsamex Construção E Manutenção LTDA	Elsamex Construção E Manutenção LTDA
Country of incorporation or residence of subsidiary	SPAIN	MEXICO	BRAZIL	BRAZIL
Name of subsidiary	Control 7, S.A.	Conservacion De Infraestructuras De Mexico S.A. De CV	Elsamex Construção E Manutenção LTDA	Elsamex Construção E Manutenção LTDA
Country of incorporation or residence of subsidiary	SPAIN	MEXICO	BRAZIL	BRAZIL

## Disclosure of details of subsidiaries [Table]

..(26)

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

Subsidiaries [Axis]	51		52	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Elsamex Internacional, S.L, Sociedad Unipersonal	Elsamex LLC USA	Elsamex Portugal S.A.	Elsamex Portugal S.A
Country of incorporation or residence of subsidiary	SPAIN	UNITED STATES	PORTUGAL	PORTUGAL
Name of subsidiary	Elsamex Internacional, S.L, Sociedad Unipersonal	Elsamex LLC USA	Elsamex Portugal S.A.	Elsamex Portugal S.A
Country of incorporation or residence of subsidiary	SPAIN	UNITED STATES	PORTUGAL	PORTUGAL

## Disclosure of details of subsidiaries [Table]

..(27)

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

Subsidiaries [Axis]	53		54	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ELSAMEX COLOMBIA SAS	ESM Mantenimiento Integral S.A De CV	ESM Mantenimiento Integral de SA de CV	Inteval Gestao Integral Rodoviaria S.A
Country of incorporation or residence of subsidiary	S A U D I ARABIA	MEXICO	MEXICO	PORTUGAL
Name of subsidiary	ELSAMEX COLOMBIA SAS	ESM Mantenimiento Integral S.A De CV	ESM Mantenimiento Integral de SA de CV	Inteval Gestao Integral Rodoviaria S.A
Country of incorporation or residence of subsidiary	S A U D I ARABIA	MEXICO	MEXICO	PORTUGAL

## Disclosure of details of subsidiaries [Table]

..(28)

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

Subsidiaries [Axis]	55		56	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Grusamar Albania SHPK	Mantenimiento Conservacion De Vialidades S.A De CV	GRUSAMAR INGENIERIA CONSULTING COLOMBIA SAS	Control S.A. 7
Country of incorporation or residence of subsidiary	ALBANIA	MEXICO	SOUTH AFRICA	SPAIN
Name of subsidiary	Grusamar Albania SHPK	Mantenimiento Conservacion De Vialidades S.A De CV	GRUSAMAR INGENIERIA CONSULTING COLOMBIA SAS	Control S.A. 7
Country of incorporation or residence of subsidiary	ALBANIA	MEXICO	SOUTH AFRICA	SPAIN

## Disclosure of details of subsidiaries [Table]

..(29)

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

Subsidiaries [Axis]	57		58	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Grusamar Ingenieria Y Consulting, SL Sociedad Unipersonal	Grusamar Engenharia y Consultoria Brasil LTDA	Inteval Gestao Integral Rodoviaria, S.A.	Elsamex Colombia SAS
Country of incorporation or residence of subsidiary	SPAIN	BRAZIL	PORTUGAL	COLOMBIA
Name of subsidiary	Grusamar Ingenieria Y Consulting, SL Sociedad Unipersonal	Grusamar Engenharia y Consultoria Brasil LTDA	Inteval Gestao Integral Rodoviaria, S.A.	Elsamex Colombia SAS
Country of incorporation or residence of subsidiary	SPAIN	BRAZIL	PORTUGAL	COLOMBIA

## Disclosure of details of subsidiaries [Table]

..(30)

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

Subsidiaries [Axis]	59		60	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ITNL International DMCC	Grusamar Ingenieria Y Consulting Colombia SAS	ITNL Africa Projects Limited	ITNL International Pte. Limited
Country of incorporation or residence of subsidiary	UNITED ARAB EMIRATES	COLOMBIA	SOUTH AFRICA	SINGAPORE
Name of subsidiary	ITNL International DMCC	Grusamar Ingenieria Y Consulting Colombia SAS	ITNL Africa Projects Limited	ITNL International Pte. Limited
Country of incorporation or residence of subsidiary	UNITED ARAB EMIRATES	COLOMBIA	SOUTH AFRICA	SINGAPORE

**Disclosure of details of subsidiaries [Table]**

..(31)

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

Subsidiaries [Axis]	61		62	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ITNL Elsamex JVCA, BURE	ITNL Offshore Pte. Limited	ITNL Elsamex JVCA, Botswana	ITNL Offshore Two Pte. Limited
Country of incorporation or residence of subsidiary	SPAIN	SINGAPORE	SPAIN	SINGAPORE
Name of subsidiary	ITNL Elsamex JVCA, BURE	ITNL Offshore Pte. Limited	ITNL Elsamex JVCA, Botswana	ITNL Offshore Two Pte. Limited
Country of incorporation or residence of subsidiary	SPAIN	SINGAPORE	SPAIN	SINGAPORE

**Disclosure of details of subsidiaries [Table]**

..(32)

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

Subsidiaries [Axis]	63		64	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ITNL Elsamex JVCA, NEKEMTE	ITNL Offshore Three Pte. Limited	ITNL KMB JV	ITNL International DMCC
Country of incorporation or residence of subsidiary	SPAIN	SINGAPORE	INDIA	UNITED ARAB EMIRATES
Permanent account number of subsidiary company			AABAI1294C	
Name of subsidiary	ITNL Elsamex JVCA, NEKEMTE	ITNL Offshore Three Pte. Limited	ITNL KMB JV	ITNL International DMCC
Country of incorporation or residence of subsidiary	SPAIN	SINGAPORE	INDIA	UNITED ARAB EMIRATES
Permanent account number of subsidiary company			AABAI1294C	

**Disclosure of details of subsidiaries [Table]**

..(33)

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

Subsidiaries [Axis]	65		66	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	I IPL USA LLC	ITNL Africa Projects Ltd	Mantenimiento y Conservacion Vialidades S.A. C.V.	Sharjah General Services Company LLC
Country of incorporation or residence of subsidiary	UNITED STATES	NIGERIA	MEXICO	UNITED ARAB EMIRATES
Name of subsidiary	I IPL USA LLC	ITNL Africa Projects Ltd	Mantenimiento y Conservacion Vialidades S.A. C.V.	Sharjah General Services Company LLC
Country of incorporation or residence of subsidiary	UNITED STATES	NIGERIA	MEXICO	UNITED ARAB EMIRATES

## Disclosure of details of subsidiaries [Table]

..(34)

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

Subsidiaries [Axis]	67		68	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Senalizacion Viales e Imagen S.U.	I IPL USA LLC	Grusamar Engenharia & Consultoria Brasil LTDA	I T N L Infrastructure Developer LLC
Country of incorporation or residence of subsidiary	SPAIN	UNITED STATES	BRAZIL	UNITED ARAB EMIRATES
Name of subsidiary	Senalizacion Viales e Imagen S.U.	I IPL USA LLC	Grusamar Engenharia & Consultoria Brasil LTDA	I T N L Infrastructure Developer LLC
Country of incorporation or residence of subsidiary	SPAIN	UNITED STATES	BRAZIL	UNITED ARAB EMIRATES

## Disclosure of details of subsidiaries [Table]

..(35)

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

Subsidiaries [Axis]	69		70	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Elsamex Vietnam Joint Stock Company	Park Line LLC	ITNL Infrastructure Developer LLC	Elsamex Vietnam JSC
Country of incorporation or residence of subsidiary	VIET NAM	UNITED ARAB EMIRATES	UNITED STATES	VIET NAM
Name of subsidiary	Elsamex Vietnam Joint Stock Company	Park Line LLC	ITNL Infrastructure Developer LLC	Elsamex Vietnam JSC
Country of incorporation or residence of subsidiary	VIET NAM	UNITED ARAB EMIRATES	UNITED STATES	VIET NAM

## Disclosure of details of subsidiaries [Table]

..(36)

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

Subsidiaries [Axis]	71		72
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]			
Disclosure of subsidiaries [Line items]			
Name of subsidiary	CHHATTISGARH HIGHWAYS DEVELOPMENT COMPANY LIMITED	Scheme of ITNL Road Investment Trust	ITNL-KMB JV
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA
Permanent account number of subsidiary company		AAACI6832K	AABAI1294C
CIN of subsidiary company	U45203CT2007PLC020220		
Name of subsidiary	CHHATTISGARH HIGHWAYS DEVELOPMENT COMPANY LIMITED	Scheme of ITNL Road Investment Trust	ITNL-KMB JV
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA
Permanent account number of subsidiary company		AAACI6832K	AABAI1294C
CIN of subsidiary company	U45203CT2007PLC020220		

## Disclosure of joint ventures [Table]

..(1)

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

Joint ventures [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
Latest audited balance sheet date	31/12/2018	31/03/2018	31/03/2019	31/03/2018
Disclosure of joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	Chongqing Yu He Expressway Company Limited	THIRUVANANTHPURAM ROAD DEVELOPMENT COMPANY LIMITED	(A) ROAD INFRASTRUCTURE DEVELOPMENT COMPANY OF RAJASTHAN LIMITED	WARORA-CHANDRAPUR-BALLARPUR TOLLROAD LIMITED
Principal place of business of joint venture	China	India	India	India
Country of incorporation of joint venture	CHINA	INDIA	INDIA	INDIA
CIN of joint venture		U45203MH2004PLC144789	U45203RJ2004PLC019850	U45203MH2009PLC196776
Number of shares held of joint venture	[shares] 0	[shares] 3,40,60,000	[shares] 0	[shares] 12,34,17,000
Amount of investment in joint venture	0	34.06	0	123.42
Latest audited balance sheet date	31/12/2018	31/03/2018	31/03/2019	31/03/2018
Whether joint venture has been considered in consolidation	Yes	Yes	Yes	Yes
Proportion of ownership interest in joint venture	49.00%	50.00%	0.00%	35.00%
Proportion of voting rights held in joint venture	49.00%	50.00%	0.00%	35.00%
Net worth attributable to shareholding as per latest audited balance sheet joint venture		0		226.62
Profit (loss) for year joint venture		-21.26		4.9
Profit (loss) for year joint venture considered in consolidation		0		4.9
Profit (loss) for year joint venture not considered in consolidation		-21.26		0

## Footnotes

(A) The Company has been facing capacity issues due to loss of key employees while meeting the need for servicing information requirements and providing clarifications to multiple investigating agencies, providing information to enable the ongoing asset monetization and restructuring activities and meeting 'going concern' requirements. In view of the above, there was a considerable delay in preparation and presentation of Standalone Financial Statements of the Company as well as receipt of Financial Statements of the Subsidiaries and the Company is in the process of preparing its Consolidated Financial Statement and the same would be presented separately. Accordingly the Company is unable to provide its Consolidated Financial Statement and salient features of the Financial Statements of the Company's Subsidiaries and Joint Ventures in Form AOC-1 as required under Section 129(3) of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014. An application has been made to the competent authority seeking an exemption for the Company from presenting its consolidated financial statement.



## Disclosure of joint ventures [Table]

..(2)

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

Joint ventures [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
Latest audited balance sheet date	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Disclosure of joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	RIDCOR INFRA PROJECTS LIMITED	JORABAT SHILLONG EXPRESSWAY LIMITED	JHARKHAND ACCELERATED ROAD DEVELOPMENT COMPANY LIMITED	N.A.M.EXPRESSWAY LIMITED
Principal place of business of joint venture	India	India	India	India
Country of incorporation of joint venture	INDIA	INDIA	INDIA	INDIA
CIN of joint venture	U45201RJ2013PLC042008	U45203MH2010PLC204456	U45203JH2008PLC013085	U45209DL2010PLC362956
Number of shares held of joint venture	[shares] 0	[shares] 8,40,00,000	[shares] 0	[shares] 23,35,09,940
Amount of investment in joint venture	0	84	0	233.5
Latest audited balance sheet date	31/03/2019	31/03/2018	31/03/2019	31/03/2018
Whether joint venture has been considered in consolidation	Yes	Yes	Yes	Yes
Proportion of ownership interest in joint venture	0.00%	50.00%	0.00%	50.00%
Proportion of voting rights held in joint venture	0.00%	50.00%	0.00%	50.00%
Net worth attributable to shareholding as per latest audited balance sheet joint venture		137.88		716.6
Profit (loss) for year joint venture		-3.72		-66.36
Profit (loss) for year joint venture considered in consolidation		-3.72		-66.36
Profit (loss) for year joint venture not considered in consolidation		0		0

## Disclosure of joint ventures [Table]

..(3)

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

Joint ventures [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
Latest audited balance sheet date	31/03/2019	31/03/2018	31/12/2018	31/03/2018
Disclosure of joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	NOIDA TOLL BRIDGE COMPANY LIMITED	JHARKHAND ACCELERATED ROAD DEVELOPMENT COMPANY LIMITED	Geotecnia y Control de Calidad SA	ROAD INFRASTRUCTURE DEVELOPMENT COMPANY OF RAJASTHAN LIMITED
Principal place of business of joint venture	India	India	Spain	India
Country of incorporation of joint venture	INDIA	INDIA	SPAIN	INDIA
CIN of joint venture	L45101DL1996PLC315772	U45203JH2008PLC013085		U45203RJ2004PLC019850
Number of shares held of joint venture	[shares] 0	[shares] 1,48,00,000	[shares] 0	[shares] 32,50,00,000
Amount of investment in joint venture	0	14.8	0	325
Latest audited balance sheet date	31/03/2019	31/03/2018	31/12/2018	31/03/2018
Whether joint venture has been considered in consolidation	Yes	Yes	Yes	Yes
Proportion of ownership interest in joint venture	26.37%	74.00%	50.00%	50.00%
Proportion of voting rights held in joint venture	26.37%	74.00%	50.00%	50.00%
Net worth attributable to shareholding as per latest audited balance sheet joint venture		16.22		0
Profit (loss) for year joint venture		0.22		-64.22
Profit (loss) for year joint venture considered in consolidation		0.22		0
Profit (loss) for year joint venture not considered in consolidation		0		-64.22

## Disclosure of joint ventures [Table]

..(4)

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

Joint ventures [Axis]	7		8
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019
Latest audited balance sheet date	31/12/2018	31/03/2018	31/12/2018
Disclosure of joint ventures [Abstract]			
Disclosure of joint ventures [Line items]			
Name of joint venture	V i a s Construcciones Viacon S.R.L	Y Chongqing Yuhe Expressway Co. Ltd.	Consorcio de Obras Civiles, Conciviles SRL
Principal place of business of joint venture	DOMINICAN REPUBLIC	CHINA	DOMINICAN REPUBLIC
Country of incorporation of joint venture	DOMINICAN REPUBLIC	CHINA	DOMINICAN REPUBLIC
Number of shares held of joint venture	[shares] 0	[shares] 1,54,332	[shares] 0
Amount of investment in joint venture	0	2,186.32	0
Latest audited balance sheet date	31/12/2018	31/03/2018	31/12/2018
Whether joint venture has been considered in consolidation	Yes	Yes	Yes
Proportion of ownership interest in joint venture	50.00%	49.00%	34.00%
Proportion of voting rights held in joint venture	50.00%	49.00%	34.00%
Net worth attributable to shareholding as per latest audited balance sheet joint venture		2,469.38	
Profit (loss) for year joint venture		200.62	
Profit (loss) for year joint venture considered in consolidation		200.62	
Profit (loss) for year joint venture not considered in consolidation		0	

Unless otherwise specified, all monetary values are in Crores 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	Yes	Yes
Number of subsidiary companies	[pure] 71	[pure] 72
Whether company has subsidiary companies which are yet to commence operations	No	Yes
Whether company has subsidiary companies liquidated or sold during year	No	Yes
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	Yes	Yes
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	Yes
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	Yes	Yes
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

**[611400] Notes - Separate financial statements****Disclosure of associates [Table]**

..(1)

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

Associates [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 associates [Abstract]				
Disclosure of associates [Line items]				
Name of associate entity	Park Line LLC	NOIDA TOLL BRIDGE COMPANY LIMITED	(A) RAPID METRORAIL GURGAON SOUTH LIMITED	Vias Y Construcciones S. R. L.
CIN of associate entity		L45101DL1996PLC315772	U35990HR2012PLC046882	
Principal place of business of associate	Dubai	India	India	Spain
Country of incorporation of associate	UNITED ARAB EMIRATES	INDIA	INDIA	SPAIN
Proportion of ownership interest in associate	24.99%	26.37%	35.00%	50.00%
Proportion of voting rights held in associate	24.99%	26.37%	35.00%	50.00%

**Footnotes**

(A) The Company has been facing capacity issues due to loss of key employees while meeting the need for servicing information requirements and providing clarifications to multiple investigating agencies, providing information to enable the ongoing asset monetization and restructuring activities and meeting 'going concern' requirements. In view of the above, there was a considerable delay in preparation and presentation of Standalone Financial Statements of the Company as well as receipt of Financial Statements of the Subsidiaries and the Company is in the process of preparing its Consolidated Financial Statement and the same would be presented separately. Accordingly the Company is unable to provide its Consolidated Financial Statement and salient features of the Financial Statements of the Company's Subsidiaries and Joint Ventures in Form AOC-1 as required under Section 129(3) of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014. An application has been made to the competent authority seeking an exemption for the Company from presenting its consolidated financial statement.

**Disclosure of associates [Table]**

..(2)

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

Associates [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 associates [Abstract]				
Disclosure of associates [Line items]				
Name of associate entity	THIRUVANANTHPURAM ROAD DEVELOPMENT COMPANY LIMITED	ITNL TOLL MANAGEMENT SERVICES LIMITED	PARIO DEVELOPERS PRIVATE LIMITED	GUJARAT ROAD AND INFRASTRUCTURE COMPANY LIMITED
CIN of associate entity	U45203MH2004PLC144789	U45203UP2007PLC033529	U45200PN2013PTC147449	U65990GJ1999PLC036086
Principal place of business of associate	India	India	India	India
Country of incorporation of associate	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in associate	50.00%	49.00%	33.00%	0.00%
Proportion of voting rights held in associate	50.00%	49.00%	33.00%	0.00%

**Disclosure of associates [Table]**

..(3)

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

Associates [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 associates [Abstract]				
Disclosure of associates [Line items]				
Name of associate entity	ITNL TOLL MANAGEMENT SERVICES LIMITED	CGI 8 S.A.	WARORA-CHANDRAPUR-BALLARPUR TOLLROAD LIMITED	Sociedad Concesionaria Autovía A-4 Madrid S.A
CIN of associate entity	U45203UP2007PLC033529		U45203MH2009PLC196776	
Principal place of business of associate	India	Spain	India	Spain
Country of incorporation of associate	INDIA	SPAIN	INDIA	SPAIN
Proportion of ownership interest in associate	49.00%	49.00%	35.00%	48.75%
Proportion of voting rights held in associate	49.00%	49.00%	35.00%	48.75%

**Disclosure of associates [Table]**

..(4)

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

Associates [Axis]	7		8	
	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 associates [Abstract]				
Disclosure of associates [Line items]				
Name of associate entity	CGI 8 SA	RAMKY ELSAMEX HYDERABAD RING ROAD LIMITED	Sociedad concesionaria Autovia A-4 Madrid S.A	Elsamex Infrastructure Company WLL
CIN of associate entity		U45203TG2007PLC054825		
Principal place of business of associate	Spain	India	Spain	Colombia
Country of incorporation of associate	SPAIN	INDIA	SPAIN	COLOMBIA
Proportion of ownership interest in associate	49.00%	26.00%	48.75%	44.00%
Proportion of voting rights held in associate	49.00%	26.00%	48.75%	44.00%

**Disclosure of associates [Table]**

..(5)

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

Associates [Axis]	9		10	
	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 associates [Abstract]				
Disclosure of associates [Line items]				
Name of associate entity	RAMKY ELSAMEX HYDERABAD RING ROAD LIMITED	Consorcio De Obras Civiles	Elsamex Roads and Infrastructure WLL	Geotecnia y Control De Qualitat, S.A
CIN of associate entity	U45203TG2007PLC054825			
Principal place of business of associate	India	Spain	Qatar	Spain
Country of incorporation of associate	INDIA	SPAIN	QATAR	SPAIN
Proportion of ownership interest in associate	26.00%	34.00%	44.00%	50.00%
Proportion of voting rights held in associate	26.00%	34.00%	44.00%	50.00%

**Disclosure of associates [Table]**

..(6)

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

Associates [Axis]	11	
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of associates [Abstract]		
Disclosure of associates [Line items]		
Name of associate entity	Elsamex Road Technology Co. Ltd	PARIO DEVELOPERS PRIVATE LIMITED
CIN of associate entity		U45200PN2013PTC147449
Principal place of business of associate	Hong Kong	INDIA
Country of incorporation of associate	HONG KONG	INDIA
Proportion of ownership interest in associate	23.44%	33.00%
Proportion of voting rights held in associate	23.44%	33.00%

**Disclosure of subsidiaries [Table]**

..(1)

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

Subsidiaries [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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	(A) INFRASTRUCTURE LEASING AND FINANCIAL SERVICES LIMITED	INFRASTRUCTURE LEASING AND FINANCIAL SERVICES LIMITED	BALESHWAR KHARAGPUR EXPRESSWAY LIMITED	PUNE SHOLAPUR ROAD DEVELOPMENT COMPANY LIMITED
CIN of subsidiary company	L65990MH1987PLC044571	L65990MH1987PLC044571	U45400MH2012PLC228590	U45203MH2009PLC195154
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	74.00%	100.00%	90.91%
Proportion of voting rights held in subsidiary	100.00%	74.00%	100.00%	90.91%

**Footnotes**

(A) the Company has been facing capacity issues due to loss of key employees while meeting the need for servicing information requirements and providing clarifications to multiple investigating agencies, providing information to enable the ongoing asset monetization and restructuring activities and meeting 'going concern' requirements. In view of the above, there was a considerable delay in preparation and presentation of Standalone Financial Statements of the Company as well as receipt of Financial Statements of the Subsidiaries and the Company is in the process of preparing its Consolidated Financial Statement and the same would be presented separately. Accordingly the Company is unable to provide its Consolidated Financial Statement and salient features of the Financial Statements of the Company's Subsidiaries and Joint Ventures in Form AOC-1 as required under Section 129(3) of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014. An application has been made to the competent authority seeking an exemption for the Company from presenting its consolidated financial statement.

## Disclosure of subsidiaries [Table]

..(2)

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

Subsidiaries [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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	BARWA ADDA EXPRESSWAY LIMITED	MORADABAD BAREILLY EXPRESSWAY LIMITED	CHENANI NASHRI TUNNELWAY LIMITED	JHARKHAND ROAD PROJECTS IMPLEMENTATION COMPANY LIMITED
CIN of subsidiary company	U45400MH2013PLC242336	U45208MH2010PLC198737	U45400MH2010PLC203614	U45200JH2009PLC013693
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	85.50%	100.00%	99.98%
Proportion of voting rights held in subsidiary	100.00%	85.50%	100.00%	99.98%

## Disclosure of subsidiaries [Table]

..(3)

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

Subsidiaries [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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	EAST HYDERABAD EXPRESSWAY LIMITED	CHENANI NASHRI TUNNELWAY LIMITED	FAGNE SONGADH EXPRESSWAY LIMITED	MP BORDER CHECKPOST DEVELOPMENT COMPANY LIMITED
CIN of subsidiary company	U45203MH2007PLC172133	U45400MH2010PLC203614	U45201MH2015PLC267730	U45203MH2010PLC209046
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	74.00%	100.00%	100.00%	74.00%
Proportion of voting rights held in subsidiary	74.00%	100.00%	100.00%	74.00%

## Disclosure of subsidiaries [Table]

..(4)

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

Subsidiaries [Axis]	7		8	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	HAZARIBAGH RANCHI EXPRESSWAY LIMITED	NORTH KARNATAKA EXPRESSWAY LIMITED	KARYAVATTOM SPORTS FACILITIES LIMITED	KIRATPUR NER CHOWK EXPRESSWAY LIMITED
CIN of subsidiary company	U45203MH2009PLC191070	U45203MH2001PLC163992	U70102MH2011PLC223656	U45203MH2012PLC226792
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	99.99%	93.50%	100.00%	100.00%
Proportion of voting rights held in subsidiary	99.99%	93.50%	100.00%	100.00%

## Disclosure of subsidiaries [Table]

..(5)

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

Subsidiaries [Axis]	9		10	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	KIRATPUR NER CHOWK EXPRESSWAY LIMITED	BALESHWAR KHARAGPUR EXPRESSWAY LIMITED	KHED SINNAR EXPRESSWAY LIMITED	SIKAR BIKANER HIGHWAY LIMITED
CIN of subsidiary company	U45203MH2012PLC226792	U45400MH2012PLC228590	U45209MH2013PLC242133	U45203MH2012PLC229612
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

## Disclosure of subsidiaries [Table]

..(6)

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

Subsidiaries [Axis]	11		12	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	MORADABAD BAREILLY EXPRESSWAY LIMITED	KHED SINNAR EXPRESSWAY LIMITED	MP BORDER CHECKPOST DEVELOPMENT COMPANY LIMITED	ITNL ROAD INFRASTRUCTURE DEVELOPMENT COMPANY LIMITED
CIN of subsidiary company	U45208MH2010PLC198737	U45209MH2013PLC242133	U45203MH2010PLC209046	U45400MH2007PLC175415
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	85.50%	100.00%	74.00%	100.00%
Proportion of voting rights held in subsidiary	85.50%	100.00%	74.00%	100.00%

## Disclosure of subsidiaries [Table]

..(7)

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

Subsidiaries [Axis]	13		14	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	PUNE SHOLAPUR ROAD DEVELOPMENT COMPANY LIMITED	BARWA ADDA EXPRESSWAY LIMITED	Scheme of ITNL Road Investment Trust	KARYAVATTOM SPORTS FACILITIES LIMITED
CIN of subsidiary company	U45203MH2009PLC195154	U45400MH2013PLC242336		U70102MH2011PLC223656
Permanent account number of subsidiary company			AAACI6832K	
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	90.91%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	90.91%	100.00%	100.00%	100.00%

**Disclosure of subsidiaries [Table]**

..(8)

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

Subsidiaries [Axis]	15		16	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	SIKAR BIKANER HIGHWAY LIMITED	FUTUREAGE INFRASTRUCTURE INDIA LIMITED	WEST GUJARAT EXPRESSWAY LIMITED	CHARMINAR ROBOPARK LIMITED
CIN of subsidiary company	U45203MH2012PLC229612	U45200TG2006PLC049721	U60200MH2005PLC151958	U45400MH2011PLC220224
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	58.48%	73.99%	89.20%
Proportion of voting rights held in subsidiary	100.00%	58.48%	73.99%	89.20%

**Disclosure of subsidiaries [Table]**

..(9)

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

Subsidiaries [Axis]	17		18	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	GRUSAMAR INDIA LIMITED	IL&FS RAIL LIMITED	NORTH KARNATAKA EXPRESSWAY LIMITED	AMRAVATI CHIKHLI EXPRESSWAY LIMITED
CIN of subsidiary company	U45400MH2012FLC236837	U63040HR2008PLC039089	U45203MH2001PLC163992	U45201MH2015PLC267727
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	83.25%	87.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	83.25%	87.00%	100.00%

**Disclosure of subsidiaries [Table]**

..(10)

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

Subsidiaries [Axis]	19		20	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	VANSH NIMAY INFRAPROJECTS LIMITED	FAGNE SONGADH EXPRESSWAY LIMITED	ITNL ROAD INFRASTRUCTURE DEVELOPMENT COMPANY LIMITED	JHARKHAND INFRASTRUCTURE IMPLEMENTATION CO LIMITED
CIN of subsidiary company	U45201MH2006PLC166149	U45201MH2015PLC267730	U45400MH2007PLC175415	U45201JH2015PLC003025
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	90.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	90.00%	100.00%	100.00%	100.00%



**Disclosure of subsidiaries [Table]****..(11)**

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

Subsidiaries [Axis]	21		22	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	CHARMINAR ROBOPARK LIMITED	RAJASTHAN LAND HOLDINGS LIMITED	SRINAGAR SONAMARG TUNNELWAY LIMITED	FLAMINGO LANDBASE PRIVATE LIMITED
CIN of subsidiary company	U45400MH2011PLC220224	U45201RJ2008PLC026520	U45400MH2013PLC241828	U45201RJ2008PTC027419
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	74.00%	0.00%	99.99%	0.00%
Proportion of voting rights held in subsidiary	74.00%	0.00%	99.99%	0.00%

**Disclosure of subsidiaries [Table]****..(12)**

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

Subsidiaries [Axis]	23		24	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	JORABAT SHILLONG EXPRESSWAY LIMITED	RAPID METRORAIL GURGAON LIMITED	ELSAMEX INDIA PRIVATE LIMITED	DEVIKA BUILDSTATE PRIVATE LIMITED
CIN of subsidiary company	U45203MH2010PLC204456	U60200HR2009PLC039116	U74140MH1999PTC289580	U45201RJ2008PTC027293
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	44.12%	99.15%	0.00%
Proportion of voting rights held in subsidiary	100.00%	44.12%	99.15%	0.00%

**Disclosure of subsidiaries [Table]****..(13)**

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

Subsidiaries [Axis]	25		26	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ELSAMEX MAINTENANCE SERVICES LIMITED	CHIRAYU KATH REAL ESTATE PRIVATE LIMITED	YALA CONSTRUCTION CO PRIVATE LIMITED	GRICL RAIL BRIDGE DEVELOPMENT COMPANY LIMITED
CIN of subsidiary company	U45201MH2013FLC285659	U45201RJ2008PTC027285	U45201MH2000PTC289581	U45203GJ2014PLC078880
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	0.00%	96.03%	100.00%
Proportion of voting rights held in subsidiary	100.00%	0.00%	96.03%	100.00%

**Disclosure of subsidiaries [Table]**

..(14)

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

Subsidiaries [Axis]	27		28	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ITNL IECCL JV	CHHATTISGARH HIGHWAYS DEVELOPMENT COMPANY LIMITED	BADARPUR TOLLWAY OPERATIONS MANAGEMENT LIMITED	SRINAGAR SONAMARG TUNNELWAY LIMITED
CIN of subsidiary company		U45203CT2007PLC020220	U45203DL2010PLC210680	U45400MH2013PLC241828
Permanent account number of subsidiary company	AABAI1833K			
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	51.00%	74.00%	100.00%	49.00%
Proportion of voting rights held in subsidiary	51.00%	74.00%	100.00%	49.00%

**Disclosure of subsidiaries [Table]**

..(15)

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

Subsidiaries [Axis]	29		30	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	FUTUREAGE INFRASTRUCTURE INDIA LIMITED	RAPID METRORAIL GURGAON SOUTH LIMITED	IL&FS RAIL LIMITED	ELSAMEX INDIA PRIVATE LIMITED
CIN of subsidiary company	U45200TG2006PLC049721	U35990HR2012PLC046882	U63040HR2008PLC039089	U74140MH1999PTC289580
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	58.48%	89.11%	83.24%	100.00%
Proportion of voting rights held in subsidiary	58.48%	89.11%	83.24%	100.00%

**Disclosure of subsidiaries [Table]**

..(16)

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

Subsidiaries [Axis]	31		32	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	JHARKHAND ROAD PROJECTS IMPLEMENTATION COMPANY LIMITED	YALA CONSTRUCTION CO PRIVATE LIMITED	JHARKHAND INFRASTRUCTURE IMPLEMENTATION CO LIMITED	ELSAMEX MAINTENANCE SERVICES LIMITED
CIN of subsidiary company	U45200JH2009PLC013693	U45201MH2000PTC289581	U45201JH2015PLC003025	U45201MH2013FLC285659
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	93.43%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	93.43%	100.00%	100.00%	100.00%

**Disclosure of subsidiaries [Table]**

..(17)

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

Subsidiaries [Axis]	33		34	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	GRICL RAIL BRIDGE DEVELOPMENT COMPANY LIMITED	VANSH NIMAY INFRAPROJECTS LIMITED	RANCHI MURI ROAD DEVELOPMENT LIMITED	GRUSAMAR INDIA LIMITED
CIN of subsidiary company	U45203GJ2014PLC078880	U45201MH2006PLC166149	U45309JH2017PLC010398	U45400MH2012FLC236837
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	90.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	90.00%	100.00%	100.00%

**Disclosure of subsidiaries [Table]**

..(18)

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

Subsidiaries [Axis]	35		36	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	RAPID METRORAIL GURGAON LIMITED	ITNL-IECCL JV	ATENEA SEGURIDAD Y MEDIO AMBIENTE, S.A.U.	WEST GUJARAT EXPRESSWAY LIMITED
CIN of subsidiary company	U60200HR2009PLC039116			U60200MH2005PLC151958
Permanent account number of subsidiary company		AABAI1833K		
Country of incorporation or residence of subsidiary	INDIA	INDIA	SPAIN	INDIA
Proportion of ownership interest in subsidiary	52.42%	51.00%	100.00%	74.00%
Proportion of voting rights held in subsidiary	52.42%	51.00%	100.00%	74.00%

**Disclosure of subsidiaries [Table]**

..(19)

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

Subsidiaries [Axis]	37		38	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Elsamex, S.A.	HAZARIBAGH RANCHI EXPRESSWAY LIMITED	ITNL International Pte. Ltd.	RANCHI MURI ROAD DEVELOPMENT LIMITED
CIN of subsidiary company		U45203MH2009PLC191070		U45309JH2017PLC010398
Country of incorporation or residence of subsidiary	SPAIN	INDIA	SINGAPORE	INDIA
Proportion of ownership interest in subsidiary	100.00%	99.99%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	99.99%	100.00%	100.00%

## Disclosure of subsidiaries [Table]

..(20)

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

Subsidiaries [Axis]	39		40	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ITNL Offshore Pte. Ltd.	Elsamex SA	ITNL Offshore Two Pte. Ltd	Atenea Seguridad Y Medio Ambiente S.A.U
Country of incorporation or residence of subsidiary	SINGAPORE	SPAIN	SINGAPORE	SPAIN
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

## Disclosure of subsidiaries [Table]

..(21)

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

Subsidiaries [Axis]	41		42	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ITNL Offshore Three Pte. Ltd	Senalización Viales e Imagen S.A.U	IPL LAOS Pte. Ltd.	Elsamex Internacional S.L
Country of incorporation or residence of subsidiary	SINGAPORE	SPAIN	SINGAPORE	SPAIN
Proportion of ownership interest in subsidiary	100.00%	100.00%	0.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	0.00%	100.00%

## Disclosure of subsidiaries [Table]

..(22)

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

Subsidiaries [Axis]	43		44	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Alcantarilla Fotovoltaica, S.L.	Grusamar Ingeniería y Consulting S.L	Area De Servicio Coiros S.L.U.	CIESM-INTEVIA S.A.
Country of incorporation or residence of subsidiary	SPAIN	SPAIN	SPAIN	SPAIN
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

## Disclosure of subsidiaries [Table]

..(23)

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

Subsidiaries [Axis]	45		46	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Area De Servicio Punta Umbria, S.L.U	Area de Servicio Coiros S.L.U	Beasolarta S. L., Spain	Area de Servicio Punta Umbría S.L.U
Country of incorporation or residence of subsidiary	SPAIN	SPAIN	SPAIN	SPAIN
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

## Disclosure of subsidiaries [Table]

..(24)

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

Subsidiaries [Axis]	47		48	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	CISEM-INTEVIA, S.A	Alcantarilla Fotovoltaica S.L.U	Conservacion De Infraestructuras De Mexico S.A.	Beasolarta S.A.U
Country of incorporation or residence of subsidiary	SPAIN	SPAIN	MEXICO	SPAIN
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

## Disclosure of subsidiaries [Table]

..(25)

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

Subsidiaries [Axis]	49		50	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Control 7, S.A.	Conservacion De Infraestructuras De Mexico S.A. De CV	Elsamex Construcao E Manutencao LTDA	Elsamex Construcao E Manutencao LTDA
Country of incorporation or residence of subsidiary	SPAIN	MEXICO	BRAZIL	BRAZIL
Proportion of ownership interest in subsidiary	100.00%	96.40%	99.99%	99.99%
Proportion of voting rights held in subsidiary	100.00%	96.40%	99.99%	99.99%

## Disclosure of subsidiaries [Table]

..(26)

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

Subsidiaries [Axis]	51		52	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Elsamex Internacional, S.L, Sociedad Unipersonal	Elsamex LLC USA	Elsamex Portugal S.A.	Elsamex Portugal S.A
Country of incorporation or residence of subsidiary	SPAIN	UNITED STATES	PORTUGAL	PORTUGAL
Proportion of ownership interest in subsidiary	100.00%	100.00%	70.00%	70.35%
Proportion of voting rights held in subsidiary	100.00%	100.00%	70.00%	70.35%

## Disclosure of subsidiaries [Table]

..(27)

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

Subsidiaries [Axis]	53		54	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ELSAMEX COLOMBIA SAS	ESM Mantenimiento Integral S.A De CV	ESM Mantenimiento Integral de SA de CV	Inteval Gestao Integral Rodoviaria S.A
Country of incorporation or residence of subsidiary	S A U D I ARABIA	MEXICO	MEXICO	PORTUGAL
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

**Disclosure of subsidiaries [Table]**

..(28)

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

Subsidiaries [Axis]	55		56	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Grusamar Albania SHPK	Mantenimiento y Conservacion De Vialidades S.A De CV	GRUSAMAR INGENIERIA CONSULTING COLOMBIA SAS	Control 7 S.A.
Country of incorporation or residence of subsidiary	ALBANIA	MEXICO	SOUTH AFRICA	SPAIN
Proportion of ownership interest in subsidiary	51.00%	64.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	51.00%	64.00%	100.00%	100.00%

**Disclosure of subsidiaries [Table]**

..(29)

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

Subsidiaries [Axis]	57		58	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Grusamar Ingenieria Y Consulting, SL Sociedad Unipersonal	Grusamar Engenharia y Consultoria Brasil LTDA	Inteval Gestao Integral Rodoviaria, S.A.	Elsamex Colombia SAS
Country of incorporation or residence of subsidiary	SPAIN	BRAZIL	PORTUGAL	COLOMBIA
Proportion of ownership interest in subsidiary	100.00%	99.99%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	99.99%	100.00%	100.00%

**Disclosure of subsidiaries [Table]**

..(30)

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

Subsidiaries [Axis]	59		60	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ITNL International DMCC	Grusamar Ingenieria Y Consulting Colombia SAS	ITNL Africa Projects Limited	ITNL International Pte. Limited
Country of incorporation or residence of subsidiary	UNITED A R A B EMIRATES	COLOMBIA	SOUTH AFRICA	SINGAPORE
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

**Disclosure of subsidiaries [Table]**

..(31)

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

Subsidiaries [Axis]	61		62	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ITNL Elsamex JVCA, BURE	ITNL Offshore Pte. Limited	ITNL Elsamex JVCA, Botswana	ITNL Offshore Two Pte. Limited
Country of incorporation or residence of subsidiary	SPAIN	SINGAPORE	SPAIN	SINGAPORE
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

**Disclosure of subsidiaries [Table]**

..(32)

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

Subsidiaries [Axis]	63		64	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ITNL Elsamex JVCA, NEKEMTE	ITNL Offshore Three Pte. Limited	ITNL KMB JV	ITNL International DMCC
Permanent account number of subsidiary company			AABAI1294C	
Country of incorporation or residence of subsidiary	SPAIN	SINGAPORE	INDIA	UNITED ARAB EMIRATES
Proportion of ownership interest in subsidiary	100.00%	100.00%	70.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	70.00%	100.00%

**Disclosure of subsidiaries [Table]**

..(33)

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

Subsidiaries [Axis]	65		66	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	IPL USA LLC	ITNL Africa Projects Ltd	Mantenimiento y Conservacion Vialidades S.A. de C.V.	Sharjah General Services Company LLC
Country of incorporation or residence of subsidiary	UNITED STATES	NIGERIA	MEXICO	UNITED ARAB EMIRATES
Proportion of ownership interest in subsidiary	100.00%	100.00%	64.00%	49.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	64.00%	49.00%

**Disclosure of subsidiaries [Table]**

..(34)

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

Subsidiaries [Axis]	67		68	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Senalizacion Viales e Imagen S.U.	IPL USA LLC	Grusamar Engenharia & Consultoria Brasil LTDA	ITNL Infrastructure Developer LLC
Country of incorporation or residence of subsidiary	SPAIN	UNITED STATES	BRAZIL	UNITED ARAB EMIRATES
Proportion of ownership interest in subsidiary	100.00%	100.00%	99.99%	49.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	99.99%	49.00%

**Disclosure of subsidiaries [Table]**

..(35)

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

Subsidiaries [Axis]	69		70	
	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 subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Elsamex Vietnam Joint Stock Company	Park Line LLC	ITNL Infrastructure Developer LLC	Elsamex Vietnam JSC
Country of incorporation or residence of subsidiary	VIET NAM	UNITED ARAB EMIRATES	UNITED STATES	VIET NAM
Proportion of ownership interest in subsidiary	65.00%	24.99%	49.00%	65.00%
Proportion of voting rights held in subsidiary	65.00%	24.99%	49.00%	65.00%

**Disclosure of subsidiaries [Table]**

..(36)

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

Subsidiaries [Axis]	71		72
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018
Disclosure of subsidiaries [Abstract]			
Disclosure of subsidiaries [Line items]			
Name of subsidiary	CHHATTISGARH HIGHWAYS DEVELOPMENT COMPANY LIMITED	Scheme of ITNL Road Investment Trust	ITNL-KMB JV
CIN of subsidiary company	U45203CT2007PLC020220		
Permanent account number of subsidiary company		AAACI6832K	AABAI1294C
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary	0.00%	100.00%	70.00%
Proportion of voting rights held in subsidiary	0.00%	100.00%	70.00%

**Disclosure of joint ventures [Table]**

..(1)

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

Joint ventures [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 joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	Chongqing Yu He Expressway Company Limited	THIRUVANANTHPURAM ROAD DEVELOPMENT COMPANY LIMITED	(A) ROAD INFRASTRUCTURE DEVELOPMENT COMPANY OF RAJASTHAN LIMITED	WARORA-CHANDRAPUR-BALLARPUR TOLLROAD LIMITED
CIN of joint venture		U45203MH2004PLC144789	U45203RJ2004PLC019850	U45203MH2009PLC196776
Principal place of business of joint venture	China	India	India	India
Country of incorporation of joint venture	CHINA	INDIA	INDIA	INDIA
Proportion of ownership interest in joint venture	49.00%	50.00%	0.00%	35.00%
Proportion of voting rights held in joint venture	49.00%	50.00%	0.00%	35.00%

**Footnotes**

(A) The Company has been facing capacity issues due to loss of key employees while meeting the need for servicing information requirements and providing clarifications to multiple investigating agencies, providing information to enable the ongoing asset monetization and restructuring activities and meeting 'going concern' requirements. In view of the above, there was a considerable delay in preparation and presentation of Standalone Financial Statements of the Company as well as receipt of Financial Statements of the Subsidiaries and the Company is in the process of preparing its Consolidated Financial Statement and the same would be presented separately. Accordingly the Company is unable to provide its Consolidated Financial Statement and salient features of the Financial Statements of the Company's Subsidiaries and Joint Ventures in Form AOC-1 as required under Section 129(3) of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014. An application has been made to the competent authority seeking an exemption for the Company from presenting its consolidated financial statement.



## Disclosure of joint ventures [Table]

..(2)

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

Joint ventures [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 joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	RIDCOR INFRA PROJECTS LIMITED	JORABAT SHILLONG EXPRESSWAY LIMITED	JHARKHAND ACCELERATED ROAD DEVELOPMENT COMPANY LIMITED	N.A.M.EXPRESSWAY LIMITED
CIN of joint venture	U45201RJ2013PLC042008	U45203MH2010PLC204456	U45203JH2008PLC013085	U45209DL2010PLC362956
Principal place of business of joint venture	India	India	India	India
Country of incorporation of joint venture	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in joint venture	0.00%	50.00%	0.00%	50.00%
Proportion of voting rights held in joint venture	0.00%	50.00%	0.00%	50.00%

## Disclosure of joint ventures [Table]

..(3)

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

Joint ventures [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 joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	NOIDA TOLL BRIDGE COMPANY LIMITED	JHARKHAND ACCELERATED ROAD DEVELOPMENT COMPANY LIMITED	Geotecnia y Control de Calidad SA	ROAD INFRASTRUCTURE DEVELOPMENT COMPANY OF RAJASTHAN LIMITED
CIN of joint venture	L45101DL1996PLC315772	U45203JH2008PLC013085		U45203RJ2004PLC019850
Principal place of business of joint venture	India	India	Spain	India
Country of incorporation of joint venture	INDIA	INDIA	SPAIN	INDIA
Proportion of ownership interest in joint venture	26.37%	74.00%	50.00%	50.00%
Proportion of voting rights held in joint venture	26.37%	74.00%	50.00%	50.00%

## Disclosure of joint ventures [Table]

..(4)

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

Joint ventures [Axis]	7		8
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019
Disclosure of joint ventures [Abstract]			
Disclosure of joint ventures [Line items]			
Name of joint venture	V i a s Construcciones Viacon S.R.L	Y Chongqing Yuhe Expressway Co. Ltd.	Consorcio de Obras Civiles, Conciviles SRL
Principal place of business of joint venture	DOMINICAN REPUBLIC	CHINA	DOMINICAN REPUBLIC
Country of incorporation of joint venture	DOMINICAN REPUBLIC	CHINA	DOMINICAN REPUBLIC
Proportion of ownership interest in joint venture	50.00%	49.00%	34.00%
Proportion of voting rights held in joint venture	50.00%	49.00%	34.00%

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of separate financial statements [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Disclosure of associates [TextBlock]		
Method used to account for investments in subsidiaries	NA	NA
Method used to account for investments in joint ventures	NA	NA
Method used to account for investments in associates	NA	NA

**[610800] Notes - Related party****Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [Table] ..(1)**

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

<b>Separate management entities [Axis]</b>	<b>1</b>		<b>2</b>	
	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [Abstract]				
Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [Line items]				
Description of transaction by entity for provision of key management personnel services provided by separate management entities	Deputation cost - Mr K Ramchand-Managing Director	Deputation cost - Mr K Ramchand-Managing Director	Deputation cost - Mr Mukund Sapre-Executive Director	Deputation cost - Mr Mukund Sapre-Executive Director
Amount incurred by entity for provision of key management personnel services provided by separate management entity	75,85,352	3,47,00,000	91,60,921	2,16,00,000

**Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [Table] ..(2)**

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

<b>Separate management entities [Axis]</b>	<b>3</b>
	<b>01/04/2018 to 31/03/2019</b>
Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [Abstract]	
Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [Line items]	
Description of transaction by entity for provision of key management personnel services provided by separate management entities	Ms. Shaivali Parekh - CFO (Appointed w.e.f. December 13, 2018 and resigned w.e.f. January 31, 2020)
Amount incurred by entity for provision of key management personnel services provided by separate management entity	10,00,000

## Disclosure of transactions between related parties [Table]

..(1)

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

Categories of related parties [Axis]	Parent [Member]		Subsidiaries [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	INFRASTRUCTURE LEASING AND FINANCIAL SERVICES LIMITED	INFRASTRUCTURE LEASING AND FINANCIAL SERVICES LIMITED	AMRAVATI CHIKHLI EXPRESSWAY LIMITED	IL&FS FINANCIAL SERVICES LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	L65990MH1987PLC044571	L65990MH1987PLC044571	U45201MH2015PLC267727	U65990MH1995PLC093241
Description of nature of transactions with related party	NA	Data already given in the last year AOC - 4 filling, also for reference PDF of RPT is attached in CY AOC - 4 filling	NA	Data already given in the last year AOC - 4 filling, also for reference PDF of RPT is attached in CY AOC - 4 filling
Description of nature of related party relationship	Holding company	Holding company	Subsidiaries Direct	Subsidiaries
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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 Crores of INR

Categories of related parties [Axis]	Subsidiaries [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	Badarpur Tollway Operations Management Limited	TIERRA ENVIRO LIMITED	BALESHWAR KHARAGPUR EXPRESSWAY LIMITED	UNIQUE WASTE PROCESSING COMPANY LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U45203DL2010PLC210680	U37200DL2010PLC210697	U45400MH2012PLC228590	U37100DL2005PLC135145
Description of nature of transactions with related party	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling
Description of nature of related party relationship	Subsidiaries Direct	Subsidiaries	Subsidiaries Direct	Subsidiaries
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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 Crores of INR

Categories of related parties [Axis]	Subsidiaries [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	BARWA ADDA EXPRESSWAY LIMITED	LIVIA INDIA LIMITED	CHARMINAR ROBOPARK LIMITED	SABARMATI CAPITAL ONE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U45400MH2013PLC242336	U72900MH2009PLC191389	U45400MH2011PLC220224	U70102MH2011PLC222987
Description of nature of transactions with related party	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling
Description of nature of related party relationship	Subsidiaries Direct	Subsidiaries	Subsidiaries Direct	Subsidiaries
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(4)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	7		8	
	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	CHENANI NASHRI TUNNELWAY LIMITED	MOTA LAYJA GAS POWER COMPANY LIMITED	EAST HYDERABAD EXPRESSWAY LIMITED	B H O P A L E-GOVERNANCE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U45400MH2010PLC203614	U40106GJ2013PLC077551	U45203MH2007PLC172133	U72200HR2013PLC048356
Description of nature of transactions with related party	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling
Description of nature of related party relationship	Subsidiaries Direct	Subsidiaries	Subsidiaries Direct	Subsidiaries
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(5)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	9		10	
	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	FAGNE SONGADH EXPRESSWAY LIMITED	KANAK RESOURCES MANAGEMENT LIMITED	FUTUREAGE INFRASTRUCTURE INDIA LIMITED	TERRACIS TECHNOLOGIES LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U45201MH2015PLC267730	U74140DL2007PLC170750	U45200TG2006PLC049721	U74999MH1993PLC070724
Description of nature of transactions with related party	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling
Description of nature of related party relationship	Subsidiaries Direct	Subsidiaries	Subsidiaries Direct	Subsidiaries
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(6)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	11		12	
	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	GRICL RAIL BRIDGE DEVELOPMENT COMPANY LIMITED	IL&FS AIRPORTS LIMITED	HAZARIBAGH RANCHI EXPRESSWAY LIMITED	PT Mantimin Coal Mining
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDONESIA
CIN of related party	U45203GJ2014PLC078880	U45203MH2012PLC228351	U45203MH2009PLC191070	
Description of nature of transactions with related party	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling
Description of nature of related party relationship	Subsidiaries Direct	Subsidiaries	Subsidiaries Direct	Subsidiaries
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	0	0	0	0
Explanation of details of guarantees 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]

..(7)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
	13		14	
Related party [Axis]	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	IL&FS RAIL LIMITED	IL&FS Global Financial Services Pte. Ltd.	ITNL International Pte. Ltd.	IL&FS Global Financial Services (UK) Ltd.
Country of incorporation or residence of related party	INDIA	SINGAPORE	SINGAPORE	UNITED KINGDOM
CIN of related party	U63040HR2008PLC039089			
Description of nature of transactions with related party	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling
Description of nature of related party relationship	Subsidiaries Direct	Subsidiaries	Subsidiaries Direct	Subsidiaries
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(8)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	15		16	
	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	ITNL Offshore Pte. Ltd.	SCHOOLNET INDIA LIMITED	ITNL Offshore Two Pte. Ltd.	LEARNET SKILLS LIMITED
Country of incorporation or residence of related party	SINGAPORE	INDIA	SINGAPORE	INDIA
CIN of related party		U80220MH1997PLC112535		U80904DL2011PLC213135
Description of nature of transactions with related party	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling
Description of nature of related party relationship	Subsidiaries Direct	Subsidiaries	Subsidiaries Direct	Subsidiaries
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(9)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	17		18	
	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	ITNL Offshore Three Pte. Ltd.	GUJARAT INTEGRATED MARITIME COMPLEX PRIVATE LIMITED	ITNL ROAD INFRASTRUCTURE DEVELOPMENT COMPANY LIMITED	IL&FS MARITIME INFRASTRUCTURE COMPANY LIMITED
Country of incorporation or residence of related party	SINGAPORE	INDIA	INDIA	INDIA
CIN of related party		U63012GJ1996PTC029173	U45400MH2007PLC175415	U45201MH2006PLC165803
Description of nature of transactions with related party	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling
Description of nature of related party relationship	Subsidiaries Direct	Subsidiaries	Subsidiaries Direct	Subsidiaries
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	0	0	0	0
Explanation of details of guarantees 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]

..(10)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	19		20	
	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	JHARKHAND ROAD PROJECTS IMPLEMENTATION COMPANY LIMITED	IL&FS CLUSTER DEVELOPMENT INITIATIVE LIMITED	JHARKHAND INFRASTRUCTURE IMPLEMENTATION CO LIMITED	IIML ASSET ADVISORS LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U45200JH2009PLC013693	U70109DL2006PLC153767	U45201JH2015PLC003025	U74140MH2005PLC158416
Description of nature of transactions with related party	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling
Description of nature of related party relationship	Subsidiaries Direct	Subsidiaries	Subsidiaries Direct	Subsidiaries
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(11)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	21		22	
	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	JORABAT SHILLONG EXPRESSWAY LIMITED	IL & FS INVESTMENT MANAGERS LIMITED	KARYAVATTOM SPORTS FACILITIES LIMITED	NORTH KARNATAKA EXPRESSWAY LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U45203MH2010PLC204456	L65999MH1986PLC147981	U70102MH2011PLC223656	U45203MH2001PLC163992
Description of nature of transactions with related party	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling
Description of nature of related party relationship	Subsidiaries Direct	Subsidiaries	Subsidiaries Direct	Subsidiaries
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(12)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	23		24	
	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	KIRATPUR NER CHOWK EXPRESSWAY LIMITED	RAPID METRORAIL GURGAON SOUTH LIMITED	KHED SINNAR EXPRESSWAY LIMITED	ITNL ROAD INFRASTRUCTURE DEVELOPMENT COMPANY LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U45203MH2012PLC226792	U35990HR2012PLC046882	U45209MH2013PLC242133	U45400MH2007PLC175415
Description of nature of transactions with related party	NA	Data already given in the last year AOC - 4 filling, also for reference PDF of RPT is attached in CY AOC - 4 filling	NA	Data already given in the last year AOC - 4 filling, also for reference PDF of RPT is attached in CY AOC - 4 filling
Description of nature of related party relationship	Subsidiaries Direct	Subsidiaries	Subsidiaries Direct	Subsidiaries
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(13)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	25		26	
	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	MORADABAD BAREILLY EXPRESSWAY LIMITED	KIRATPUR NER CHOWK EXPRESSWAY LIMITED	MP BORDER CHECKPOST DEVELOPMENT COMPANY LIMITED	SRINAGAR SONAMARG TUNNELWAY LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U45208MH2010PLC198737	U45203MH2012PLC226792	U45203MH2010PLC209046	U45400MH2013PLC241828
Description of nature of transactions with related party	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling
Description of nature of related party relationship	Subsidiaries Direct	Subsidiaries	Subsidiaries Direct	Subsidiaries
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(14)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	27		28	
	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	PUNE SHOLAPUR ROAD DEVELOPMENT COMPANY LIMITED	BARWA ADDA EXPRESSWAY LIMITED	RANCHI MURI ROAD DEVELOPMENT LIMITED	CHENANI NASHRI TUNNELWAY LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U45203MH2009PLC195154	U45400MH2013PLC242336	U45309JH2017PLC010398	U45400MH2010PLC203614
Description of nature of transactions with related party	NA	Data already given in the last year AOC - 4 filling, also for reference PDF of RPT is attached in CY AOC - 4 filling	NA	Data already given in the last year AOC - 4 filling, also for reference PDF of RPT is attached in CY AOC - 4 filling
Description of nature of related party relationship	Subsidiaries Direct	Subsidiaries	Subsidiaries Direct	Subsidiaries
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(15)

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

Categories of related parties [Axis]		Subsidiaries [Member]			
Related party [Axis]		29		30	
		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		Scheme of ITNL Road Investment Trust	VANSH NIMAY INFRAPROJECTS LIMITED	SIKAR BIKANER HIGHWAY LIMITED	ELSAMEX INDIA PRIVATE LIMITED
Country of incorporation or residence of related party		INDIA	INDIA	INDIA	INDIA
Permanent account number of related party		AAACI6832K			
CIN of related party			U45201MH2006PLC166149	U45203MH2012PLC229612	U74140MH1999PTC289580
Description of nature of transactions with related party		NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling
Description of nature of related party relationship		Subsidiaries Direct	Subsidiaries	Subsidiaries Direct	Subsidiaries
Related party transactions [Abstract]					
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		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 terms and conditions of outstanding balances for related party transaction		0	0	0	0
Explanation of details of guarantees 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]

..(16)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	31		32	
	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	SRINAGAR SONAMARG TUNNELWAY LIMITED	ELSA MEX MAINTENANCE SERVICES LIMITED	VANSH NIMAY INFRAPROJECTS LIMITED	KHED SINNAR EXPRESSWAY LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U45400MH2013PLC241828	U45201MH2013FLC285659	U45201MH2006PLC166149	U45209MH2013PLC242133
Description of nature of transactions with related party	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling
Description of nature of related party relationship	Subsidiaries Direct	Subsidiaries	Subsidiaries Direct	Subsidiaries
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(17)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	33		34	
	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	WEST GUJARAT EXPRESSWAY LIMITED	PUNE SHOLAPUR ROAD DEVELOPMENT COMPANY LIMITED	EL S A M E X MAINTENANCE SERVICES LIMITED	SIKAR BIKANER HIGHWAY LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U60200MH2005PLC151958	U45203MH2009PLC195154	U45201MH2013FLC285659	U45203MH2012PLC229612
Description of nature of transactions with related party	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling
Description of nature of related party relationship	Subsidiaries Direct	Subsidiaries	Subsidiaries Direct	Subsidiaries
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(18)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	35		36	
	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	ELSAMEX INDIA PRIVATE LIMITED	MP BORDER CHECKPOST DEVELOPMENT COMPANY LIMITED	GRUSAMAR INDIA LIMITED	WEST GUJARAT EXPRESSWAY LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U74140MH1999PTC289580	U45203MH2010PLC209046	U45400MH2012FLC236837	U60200MH2005PLC151958
Description of nature of transactions with related party	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling
Description of nature of related party relationship	Subsidiaries Direct	Subsidiaries	Subsidiaries Direct	Subsidiaries
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(19)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	37		38	
	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	YALA CONSTRUCTION CO PRIVATE LIMITED	MORADABAD BAREILLY EXPRESSWAY LIMITED	CHHATTISGARH HIGHWAYS DEVELOPMENT COMPANY LIMITED	HAZARIBAGH RANCHI EXPRESSWAY LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U45201MH2000PTC289581	U45208MH2010PLC198737	U45203CT2007PLC020220	U45203MH2009PLC191070
Description of nature of transactions with related party	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling
Description of nature of related party relationship	Subsidiaries Direct	Subsidiaries	Subsidiaries Direct	Subsidiaries
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(20)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	39		40	
	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	ITNL KMB JV (AOP)	ITNL Offshore Two Pte Ltd	ITNL IECCL JV (AOP)	JHARKHAND ROAD PROJECTS IMPLEMENTATION COMPANY LIMITED
Country of incorporation or residence of related party	INDIA	SINGAPORE	INDIA	INDIA
Permanent account number of related party	AABAI1294C		AABAI1833K	
CIN of related party				U45200JH2009PLC013693
Description of nature of transactions with related party	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling
Description of nature of related party relationship	Subsidiaries Direct	Subsidiaries	Subsidiaries Direct	Subsidiaries
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(21)

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

Categories of related parties [Axis]		Subsidiaries [Member]			
Related party [Axis]		41		42	
	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	Alcantarilla Fotovoltaica, S.L.	ANDHRA PRADESH EXPRESSWAY LIMITED	Area De Servicio Coiros S.L.U.	IL&FS RAIL LIMITED	
Country of incorporation or residence of related party	SPAIN	INDIA	SPAIN	INDIA	
CIN of related party		U63031DL2005PLC349200		U63040HR2008PLC039089	
Description of nature of transactions with related party	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling	
Description of nature of related party relationship	Subsidiaries Indirect	Subsidiaries	Subsidiaries Indirect	Subsidiaries	
Related party transactions [Abstract]					
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(22)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	43		44	
	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	Area De Servicio Punta Umbria, S.L.U.	BALESHWAR KHARAGPUR EXPRESSWAY LIMITED	Atenea Seguridad y Medio Ambiente S.A.	ITNL International Pte Ltd.
Country of incorporation or residence of related party	SPAIN	INDIA	SPAIN	SINGAPORE
CIN of related party		U45400MH2012PLC228590		
Description of nature of transactions with related party	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling
Description of nature of related party relationship	Subsidiaries Indirect	Subsidiaries	Subsidiaries Indirect	Subsidiaries
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(23)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	45		46	
	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	Beasolarta S.L.	Grusamar Ingenieria Consulting Colombia SAS	CIESM-INTEVIA S.A. Sociedad Unipersonal	FAGNE SONGADH EXPRESSWAY LIMITED
Country of incorporation or residence of related party	SPAIN	SPAIN	SPAIN	INDIA
CIN of related party				U45201MH2015PLC267730
Description of nature of transactions with related party	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling
Description of nature of related party relationship	Subsidiaries Indirect	Subsidiaries	Subsidiaries Indirect	Subsidiaries
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(24)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	47		48	
	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	Conservacion D e Infraestructuras De Mexico S.A. De C.V.	Scheme of ITNL Road Investment Trust	Control 7, S.A.	CHARMINAR ROBOPARK LIMITED
Country of incorporation or residence of related party	SPAIN		SPAIN	INDIA
Permanent account number of related party		AAACI6832K		
CIN of related party				U45400MH2011PLC220224
Description of nature of transactions with related party	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling
Description of nature of related party relationship	Subsidiaries Indirect	Subsidiaries	Subsidiaries Indirect	Subsidiaries
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(25)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	49		50	
	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	Elsamex, S.A.	ITNL Offshore Three Pte Ltd	Elsamex Construcao E Manutencao LTDA @	AMRAVATI CHIKHLI EXPRESSWAY LIMITED
Country of incorporation or residence of related party	SPAIN	SINGAPORE	SPAIN	INDIA
CIN of related party				U45201MH2015PLC267727
Description of nature of transactions with related party	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling
Description of nature of related party relationship	Subsidiaries Indirect	Subsidiaries	Subsidiaries Indirect	Subsidiaries
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(26)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	51		52	
	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	Elsamex Vietnam Joint Stock Company	ITNL Elsamex JVCA	Elsamex Internacional, S . L , Sociedad Unipersonal	Elsamex S.A.
Country of incorporation or residence of related party	VIET NAM	BOTSWANA	SPAIN	SPAIN
Description of nature of transactions with related party	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling
Description of nature of related party relationship	Subsidiaries Indirect	Subsidiaries	Subsidiaries Indirect	Subsidiaries
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(27)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	53	54	55	56
	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	RANCHI MURI ROAD DEVELOPMENT LIMITED	Elsamex Portugal Engenharia e Sistemas de Gestao S.A.	Elsamex Colombia SAS@	E S M Mantenimiento Integral de SA de CV
Country of incorporation or residence of related party	INDIA	PORTUGAL	COLOMBIA	SPAIN
CIN of related party	U45309JH2017PLC010398			
Description of nature of transactions with related party	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling	NA	NA	NA
Description of nature of related party relationship	Subsidiaries	Subsidiaries Indirect	Subsidiaries Indirect	Subsidiaries Indirect
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(28)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	57	58	59	60
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Grusamar Albania SHPK @	Grusamar Ingenieria Y Consulting, SL Sociedad Unipersonal	Grusamar Ingenieria Y Consulting Colombia SAS@	Grusamar Engenharia & Consultoria Brasil LTDA@
Country of incorporation or residence of related party	ALBANIA	SPAIN	COLOMBIA	BRAZIL
Description of nature of transactions with related party	NA	NA	NA	NA
Description of nature of related party relationship	Subsidiaries Indirect	Subsidiaries Indirect	Subsidiaries Indirect	Subsidiaries Indirect
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(29)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	61	62	63	64
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	I IPL USA LLC	I IPL LAOS Pte. Ltd.	Inteval Gestao Integral Rodoviaria, S.A.	ITNL International DMCC
Country of incorporation or residence of related party	UNITED STATES	SINGAPORE	SPAIN	UNITED ARAB EMIRATES
Description of nature of transactions with related party	NA	NA	NA	NA
Description of nature of related party relationship	Subsidiaries Indirect	Subsidiaries Indirect	Subsidiaries Indirect	Subsidiaries Indirect
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(30)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	65	66	67	68
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ITNL Infrastructure Developer LLC	ITNL Africa Projects Limited	ITNL Elsamex JVCA, Botswana	ITNL Elsamex JV BURE
Country of incorporation or residence of related party	UNITED ARAB EMIRATES	NIGERIA	SPAIN	SPAIN
Description of nature of transactions with related party	NA	NA	NA	NA
Description of nature of related party relationship	Subsidiaries Indirect	Subsidiaries Indirect	Subsidiaries Indirect	Subsidiaries Indirect
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(31)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	69	70	71	72
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ITNL Elsamex JV NEKEMTE	Mantenimiento y Conservacion de Vialidades S.A. de C.V.	NORTH KARNATAKA EXPRESSWAY LIMITED	Park Line LLC
Country of incorporation or residence of related party	SPAIN	SPAIN	INDIA	UNITED ARAB EMIRATES
CIN of related party			U45203MH2001PLC163992	
Description of nature of transactions with related party	NA	NA	NA	NA
Description of nature of related party relationship	Subsidiaries Indirect	Subsidiaries Indirect	Subsidiaries Indirect	Subsidiaries Indirect
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(32)

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

Categories of related parties [Axis]	Subsidiaries [Member]			
Related party [Axis]	73	74	75	76
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	RAPID METRORAIL GURGAON LIMITED	RAPID METRORAIL GURGAON SOUTH LIMITED	Senalizacion Viales e Imagen S.U.	Sharjah General Services Company LLC (upto 14th November 2018)
Country of incorporation or residence of related party	INDIA	INDIA	SPAIN	SAUDI ARABIA
CIN of related party	U60200HR2009PLC039116	U35990HR2012PLC046882		
Description of nature of transactions with related party	Investments, Unsecured Loan given, Interest Income on Lending, Revenue Billing, Trade Receivable	Investments, Unsecured Loan given, Interest Income on Lending, Revenue Billing, Trade Receivable	NA	NA
Description of nature of related party relationship	Subsidiaries Indirect	Subsidiaries Indirect	Subsidiaries Indirect	Subsidiaries Indirect
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(33)

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

Categories of related parties [Axis]	Associates [Member]			
Related party [Axis]	54	55	56	114
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	GUJARAT ROAD AND INFRASTRUCTURE COMPANY LIMITED	NOIDA TOLL BRIDGE COMPANY LIMITED	PARIO DEVELOPERS PRIVATE LIMITED	ITNL TOLL MANAGEMENT SERVICES LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U65990GJ1999PLC036086	L45101DL1996PLC315772	U45200PN2013PTC147449	U45203UP2007PLC033529
Description of nature of transactions with related party	Data already given in the last year AOC - 4 filling, also for reference PDF of RPT is attached in CY AOC - 4 filling	Data already given in the last year AOC - 4 filling, also for reference PDF of RPT is attached in CY AOC - 4 filling	Data already given in the last year AOC - 4 filling, also for reference PDF of RPT is attached in CY AOC - 4 filling	NA
Description of nature of related party relationship	Associates	Associates	Associates	Associates
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(34)

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

Categories of related parties [Axis]	Associates [Member]			
Related party [Axis]	115	116	117	118
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	PARIO DEVELOPERS PRIVATE LIMITED	CGI 8 S.A.	Elsamex Infrastructure Company WLL	Elsamex Road Technology Co. Ltd@
Country of incorporation or residence of related party	INDIA	SPAIN	SPAIN	SPAIN
CIN of related party	U45200PN2013PTC147449			
Description of nature of transactions with related party	NA	NA	NA	NA
Description of nature of related party relationship	Associates	Associates	Associates	Associates
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(35)

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

Categories of related parties [Axis]	Associates [Member]			
Related party [Axis]	119	120	121	122
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Sociedad Concesionaria Autovía A-4 Madrid S.A	RAMKY ELSAMEX HYDERABAD RING ROAD LIMITED	NOIDA TOLL BRIDGE COMPANY LIMITED	Geotecnia y Control Qualitat, S.A.
Country of incorporation or residence of related party	SPAIN	INDIA	INDIA	SPAIN
CIN of related party		U45203TG2007PLC054825	L45101DL1996PLC315772	
Description of nature of transactions with related party	NA	NA	NA	NA
Description of nature of related party relationship	Associates	Associates	Associates	Associates
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(36)

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

Categories of related parties [Axis]	Associates [Member]			Joint ventures where entity is venturer [Member]
Related party [Axis]	123	124	125	57
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	Consortio De Obras Civiles, Conciviles, S.R.L.	RAJASTHAN LAND HOLDINGS LIMITED	V i a s Construcciones, Viacon, S.R.L.	JORABAT SHILLONG EXPRESSWAY LIMITED
Country of incorporation or residence of related party	SPAIN	INDIA	SPAIN	INDIA
CIN of related party		U45201RJ2008PLC026520		U45203MH2010PLC204456
Description of nature of transactions with related party	NA	NA	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling
Description of nature of related party relationship	Associates	Associates	Associates	Joint ventures where entity is venturer
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(37)

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

Categories of related parties [Axis]	Joint ventures where entity is venturer [Member]			
Related party [Axis]	58	59	60	61
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	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	N.A.M.EXPRESSWAY LIMITED	THIRUVANANTHPURAM ROAD DEVELOPMENT COMPANY LIMITED	WARORA-CHANDRAPUR-BALLARPUR TOLLROAD LIMITED	R O A D INFRASTRUCTURE DEVELOPMENT COMPANY OF RAJASTHAN LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U45209DL2010PLC362956	U45203MH2004PLC144789	U45203MH2009PLC196776	U45203RJ2004PLC019850
Description of nature of transactions with related party	Data already given in the last year AOC - 4 filling, also for reference PDF of RPT is attached in CY AOC - 4 filling	Data already given in the last year AOC - 4 filling, also for reference PDF of RPT is attached in CY AOC - 4 filling	Data already given in the last year AOC - 4 filling, also for reference PDF of RPT is attached in CY AOC - 4 filling	Data already given in the last year AOC - 4 filling, also for reference PDF of RPT is attached in CY AOC - 4 filling
Description of nature of related party relationship	Joint ventures where entity is venturer	Joint ventures where entity is venturer	Joint ventures where entity is venturer	Joint ventures where entity is venturer
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]****..(38)**

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

Categories of related parties [Axis]	Joint ventures where entity is venturer [Member]			
Related party [Axis]	107	108	109	110
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	N.A.M.EXPRESSWAY LIMITED	Chongqing Yuhe Expressway Co. Ltd. (held through subsidiary )	R O A D INFRASTRUCTURE DEVELOPMENT COMPANY OF RAJASTHAN LIMITED	JHARKHAND ACCELERATED ROAD DEVELOPMENT COMPANY LIMITED
Country of incorporation or residence of related party	INDIA	CHINA	INDIA	INDIA
CIN of related party	U45209DL2010PLC362956		U45203RJ2004PLC019850	U45203JH2008PLC013085
Description of nature of transactions with related party	NA	NA	NA	NA
Description of nature of related party relationship	Jount Ventures	Jount Ventures	Jount Ventures	Jount Ventures
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(39)

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

Categories of related parties [Axis]	Joint ventures where entity is venturer [Member]			Key management personnel of entity or parent [Member]
Related party [Axis]	111	112	113	62
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	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	THIRUVANANTHPURAM ROAD DEVELOPMENT COMPANY LIMITED	WARORA-CHANDRAPUR-BALLARPUR TOLLROAD LIMITED	RIDCOR INFRA PROJECTS LIMITED	K Ramchand - Managing Director
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party				AAAPR4142A
CIN of related party	U45203MH2004PLC144789	U45203MH2009PLC196776	U45201RJ2013PLC042008	
Description of nature of transactions with related party	NA	NA	NA	Data already given in the last year AOC - 4 filling. also for reference PDF of RPT is attached in CY AOC - 4 filling
Description of nature of related party relationship	Jount Ventures	Jount Ventures	Jount Ventures	Key management personnel of entity or parent
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(40)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	63	64	65	66
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	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	Krishna Ghag, Company Secretary	Dilip Bhatia - Chief Financial Officer	Mukund Sapre - Executive Director	Ravi Parthasarathy - Non-Executive Director
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AEOPG0847D	ABEPB7695P	AAFPS8980G	AAKPP8872B
Description of nature of transactions with related party	Data already given in the last year AOC - 4 filling, also for reference PDF of RPT is attached in CY AOC - 4 filling	Data already given in the last year AOC - 4 filling, also for reference PDF of RPT is attached in CY AOC - 4 filling	Data already given in the last year AOC - 4 filling, also for reference PDF of RPT is attached in CY AOC - 4 filling	Data already given in the last year AOC - 4 filling, also for reference PDF of RPT is attached in CY AOC - 4 filling
Description of nature of related party relationship	Key management personnel of entity or parent	Key management personnel of entity or parent	Key management personnel of entity or parent	Key management personnel of entity or parent
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(41)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	67	68	69	70
	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	01/04/2017 to 31/03/2018	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	Hari Sankaran - Non-Executive Director	Arun K Saha - Non-Executive Director	Rita Ramchand (wife of Mr K Ramchand)	Mrs Sangeeta Sapre (wife of Mr Mukund Sapre)
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AGOPS2721C	AAIPS3352F	ARNPS2986B	AXUPS3990G
Description of nature of transactions with related party	Data already given in the last year AOC - 4 filling, also for reference PDF of RPT is attached in CY AOC - 4 filling	Data already given in the last year AOC - 4 filling, also for reference PDF of RPT is attached in CY AOC - 4 filling	Data already given in the last year AOC - 4 filling, also for reference PDF of RPT is attached in CY AOC - 4 filling	Data already given in the last year AOC - 4 filling, also for reference PDF of RPT is attached in CY AOC - 4 filling
Description of nature of related party relationship	Key management personnel of entity or parent	Key management personnel of entity or parent	Key management personnel of entity or parent	Key management personnel of entity or parent
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(42)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	71	126	127	128
Related party [Axis]	01/04/2017 to 31/03/2018	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Mrs Vishpala Parthasarathy (wife of Mr Ravi Parthasarathy)	K. Ramchand, Managing Director (resigned w.e.f. October 29, 2018)	Krishna Ghag, Company Secretary	Dilip Bhatia, Chief Financial Officer (upto September 22, 2018 and CEO Officiating w.e.f. November 15, 2018, CEO w.e.f. April 24, 2019)
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAEPP5823G	AAAPR4142A	AEOPG0847D	ABEPB7695P
Description of nature of transactions with related party	Data already given in the last year AOC - 4 filing. also for reference PDF of RPT is attached in CY AOC - 4 filing	NA	NA	NA
Description of nature of related party relationship	Key management personnel of entity or parent	KMP	KMP	KMP
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(43)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	129	130	131	132
Related party [Axis]	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Shaivali Parekh, Chief Financial Officer (w.e.f. December 13, 2018 and resigned w.e.f. January 31, 2020)	Mohit Bhasin, Chief Financial Officer (appointed w.e.f. February 01, 2020)	Mukund Sapre (resigned w.e.f. November 02, 2018)	Vineet Nayyar (Appointment w.e.f. October 25, 2018)
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AFPPP5725H	AFPPB5715H	AAFPS8980G	AAFPN8520G
Description of nature of transactions with related party	NA	NA	NA	NA
Description of nature of related party relationship	KMP	KMP	KMP	KMP
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(44)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	133	134	135	136
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Nand Kishore (Appointment w.e.f. November 15, 2018)	Rajan (Appointment w.e.f. October 25, 2018)	Deepak Dasgupta (resigned w.e.f. March 31, 2019)	Sinha (Resigned w.e.f. March 31, 2019)
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AGPPK9019E	ABDPR9295G	ABDPG4178P	AABPS0276P
Description of nature of transactions with related party	NA	NA	NA	NA
Description of nature of related party relationship	KMP	KMP	KMP	KMP
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(45)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	137	138	139	140
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	H. P. Jamdar (Resigned w.e.f. March 31, 2019)	Ravi Parthasarathy (Resigned w.e.f. July 21, 2018)	Hari Sankaran (Resigned w.e.f. October 1, 2018)	Arun K Saha (Resigned w.e.f. October 1, 2018)
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ADQPJ4146F	AAKPP8872B	AGOPS2721C	AAIPS3352F
Description of nature of transactions with related party	NA	NA	NA	NA
Description of nature of related party relationship	KMP	KMP	KMP	KMP
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(46)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	141	142	143	144
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Neeru Singh (Resigned w.e.f. November 01, 2018)	Bijay Kumar (Appointed w.e.f. May 21, 2019)	Rita Ramchand (Wife of K Ramchand)	Ankush Dilip Bhatia (Son of Dilip Bhatia)
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ANBPS6996H	AAIPK3352F	ARNPS2986B	ASDFB2158T
Description of nature of transactions with related party	NA	NA	NA	NA
Description of nature of related party relationship	KMP	KMP	Relative of KMP	Relative of KMP
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(47)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]	Other related parties [Member]		
Related party [Axis]	145	77	78	79
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Sangeeta Sapre (Wife of Mukund Sapre)	GUJARAT INTEGRATED MARITIME COMPLEX PRIVATE LIMITED	IL&FS AIRPORTS LIMITED	IL&FS Education & Technology Services Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	SINGAPORE
Permanent account number of related party	AXUPS3990G			
CIN of related party		U63012GJ1996PTC029173	U45203MH2012PLC228351	
Description of nature of transactions with related party	NA	NA	Investments, Unsecured Loan given, Interest Income on Lending, Revenue Billing, Trade Receivable	Investments, Unsecured Loan given, Interest Income on Lending, Revenue Billing, Trade Receivable
Description of nature of related party relationship	Relative of KMP	Other related parties	Other related parties	Other related parties
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(48)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	80	81	82	83
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	IL&FS ENERGY DEVELOPMENT COMPANY LIMITED	IL&FS ENGINEERING AND CONSTRUCTION COMPANY LIMITED	I L & F S ENVIRONMENTAL INFRASTRUCTURE AND SERVICES LIMITED	IL&FS FINANCIAL SERVICES LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U40300DL2007PLC163679	L45201TG1988PLC008624	U90001DL2007PLC166554	U65990MH1995PLC093241
Description of nature of transactions with related party	Investments, Unsecured Loan given, Interest Income on Lending, Revenue Billing, Trade Receivable	Investments, Unsecured Loan given, Interest Income on Lending, Revenue Billing, Trade Receivable	Investments, Unsecured Loan given, Interest Income on Lending, Revenue Billing, Trade Receivable	Investments, Unsecured Loan given, Interest Income on Lending, Revenue Billing, Trade Receivable
Description of nature of related party relationship	Other related parties	Other related parties	Other related parties	Other related parties
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(49)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	84	85	86	87
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	IL&FS Global Pte Limited	IL & FS INVESTMENT MANAGERS LIMITED	IL&FS MARITIME INFRASTRUCTURE COMPANY LIMITED	IL&FS SECURITIES SERVICES LIMITED
Country of incorporation or residence of related party	SINGAPORE	INDIA	INDIA	INDIA
CIN of related party		L65999MH1986PLC147981	U45201MH2006PLC165803	U74992MH2006PLC163337
Description of nature of transactions with related party	NA	NA	Investments, Unsecured Loan given, Interest Income on Lending, Revenue Billing, Trade Receivable	NA
Description of nature of related party relationship	Other related parties	Other related parties	Other related parties	Other related parties
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	0	0	0	0
Explanation of details of guarantees 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]

..(50)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	88	89	90	91
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	IL&FS TOWNSHIP & URBAN ASSETS LIMITED	B H O P A L E-GOVERNANCE LIMITED	IIML ASSET ADVISORS LIMITED	IL & FS ASIAN INFRASTRUCTURE MANAGERS LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U70109MH1969PLC014184	U72200HR2013PLC048356	U74140MH2005PLC158416	U66020MH2006PLC161439
Description of nature of transactions with related party	Investments, Unsecured Loan given, Interest Income on Lending, Revenue Billing, Trade Receivable	NA	NA	NA
Description of nature of related party relationship	Other related parties	Other related parties	Other related parties	Other related parties
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(51)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	92	93	94	95
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	IL&FS Global Financial Services (UK) Limited	IL&FS Global Financial Services Pte Limited	IL&FS INFRA ASSET MANAGEMENT LIMITED	IL&FS RENEWABLE ENERGY LIMITED
Country of incorporation or residence of related party	UNITED KINGDOM	SINGAPORE	INDIA	INDIA
CIN of related party			U65191MH2013PLC239438	U32202MH2007PLC176153
Description of nature of transactions with related party	NA	NA	NA	NA
Description of nature of related party relationship	Other parties related	Other parties related	Other related parties	Other related parties
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(52)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	96	97	98	99
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	LEARNET SKILLS LIMITED	IL&FS TAMIL NADU POWER COMPANY LIMITED	IL&FS URBAN INFRASTRUCTURE MANAGERS LIMITED	OP&E MANAGEMENT LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U80904DL2011PLC213135	U72200TN2006PLC060330	U67190MH2006PLC162433	U74120MH2013PLC242327
Description of nature of transactions with related party	NA	NA	NA	NA
Description of nature of related party relationship	Other related parties	Other related parties	Other related parties	Other related parties
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	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]

..(53)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	100	101	102	103
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	LIVIA INDIA LIMITED	Pt Mantimin Coal Mining	SABARMATI CAPITAL ONE LIMITED	TIERRA ENVIRO LIMITED
Country of incorporation or residence of related party	INDIA	INDONESIA	INDIA	INDIA
CIN of related party	U72900MH2009PLC191389		U70102MH2011PLC222987	U37200DL2010PLC210697
Description of nature of transactions with related party	NA	NA	NA	NA
Description of nature of related party relationship	Other related parties	Other parties related	Other related parties	Other related parties
Related party transactions [Abstract]				
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	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 terms and conditions of outstanding balances for related party transaction	0	0	0	0
Explanation of details of guarantees 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]

..(54)

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

Categories of related parties [Axis]	Other related parties [Member]		
Related party [Axis]	104	105	106
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	UNIQUE WASTE PROCESSING COMPANY LIMITED	IL&FS Employee Welfare Trust	TERRACIS TECHNOLOGIES LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party		EAFST1312R	
CIN of related party	U37100DL2005PLC135145		U74999MH1993PLC070724
Description of nature of transactions with related party	NA	NA	NA
Description of nature of related party relationship	Other related parties	Other related parties	Other related parties
Related party transactions [Abstract]			
Other related party transactions contribution received	0	0	0
Outstanding balances for related party transactions [Abstract]			
Amounts payable related party transactions	0	0	0
Amounts receivable related party transactions	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	0	0	0
Explanation of details of guarantees given or received of outstanding balances for related party transaction	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0

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

	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of related party [TextBlock]	Textual information (58) [See below]	NA
Name of parent entity	Infrastructure Leasing & Financial Services Limited	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]	Please refer related party disclosure Note	NA
Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [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 (58)

### Disclosure of related party [Text Block]

#### IL&FS TRANSPORTATION NETWORKS LIMITED

Notes to the Standalone Financial Statements for the year ended  
March 31, 2019

#### Note 41. Related Party Disclosures

##### (a) Name of the Related Parties and Description of Relationship:

Nature of Relationship	Name of Entity	Abbreviation used
Holding Company	Infrastructure Leasing & Financial Services Limited	ILFS
Subsidiaries - Direct	Amravati Chikhli Expressway Limited	ACEL
	Badarpur Tollway Operations Management Limited	BTOML
	Baleshwar Kharagpur Expressway Limited	BKEL
	Barwa Adda Expressway Limited	BAEL
	Charminar RoboPark Limited	CRL
	Chenani Nashri Tunnelway Limited	CNTL
	East Hyderabad Expressway Limited	EHEL
	Fagne Songadh Expressway Limited	FSEL
	Futureage Infrastructure India Limited	FIIL
	GRICL Rail Bridge Development Company Limited	GRBDCL
	Hazaribagh Ranchi Expressway Limited	HREL
	IL&FS Rail Limited	IRL

ITNL International Pte. Ltd.	IPL
ITNL Offshore Pte. Ltd.	IOPL
ITNL Offshore Two Pte. Ltd.	IO2PL
ITNL Offshore Three Pte. Ltd.	IO3PL
ITNL Road Infrastructure Development Company Limited	IRIDCL
Jharkhand Road Projects Implementation Company Limited	JRPICL
Jharkhand Infrastructure Implementation Company Limited	JICL
Jorabat Shillong Expressway Limited (wef August 22, 2018)	JSEL
Karyavattom Sports Facility Limited	KSFL
Kiratpur Ner Chowk Expressway Limited	KNCEL
Khed Sinnar Expressway Limited	KSEL
Moradabad Bareilly Expressway Limited	MBEL
MP Border Checkpost Development Company Limited	MPBCDCL
Pune Sholapur Road Development Company Limited	PSRDCL
Ranchi Muri Road Development Limited	RMRDL
Scheme of ITNL Road Investment Trust	SOIRIT
Sikar Bikaner Highway Limited	SBHL
Srinagar Sonmarg Tunnelway Limited (wef September 29, 2018)	SSTL
Vansh Nimay Infraprojects Limited	VNIL
West Gujarat Expressway Limited	WGEL
Elsamex Maintenance Services Limited	EMSL

	Elsamex India Private Limited	EIPL
	Grusamar India Limited	GIL
	Yala Construction Co Private Limited	YCCPL
	Chhattisgarh Highway Development Company Limited	CHDCL
	ITNL KMB JV (AOP)	IKMBJV
	ITNL IECCL JV (AOP)	IIJV
Subsidiaries - Indirect	Alcantarilla Fotovoltaica, S.L.	AFSLU
	Area De Servicio Coiros S.L.U.	ADSCSLU
	Area De Servicio Punta Umbria, S.L.U.	ADSPUSLU
	Atenea Seguridad y Medio Ambiente S.A.	ASYMASAU
	Beasolarta S.L.	BSLU
	CIESM-INTEVIA S.A. Sociedad Unipersonal	CISASU
	Conservacion De Infraestructuras De Mexico S.A. De C.V.	CDIDMSADCV
	Control 7, S.A.	C7SA
	Elsamex, S.A.	ESA
	Elsamex Constru? E Manuten? LTDA @	ECEML
	Elsamex Vietnam Joint Stock Company	EVJSC
	Elsamex Internacional, S.L, Sociedad Unipersonal	EISLSU
	Elsamex Maintenance Services Limited	EMSL
	Elsamex Portugal Enghener?e Sistemas de Gestao S.A.	EPEESDGSA
	Elsamex Colombia SAS@	ECSAS
	ESM Mantenimiento Integral de SA de CV	EMIDSAC

Grusamar Albania SHPK @	GAS
Grusamar Ingenieria Y Consulting, SL Sociedad Unipersonal	GIYCSLSU
Grusamar Ingenieria Y Consulting Colombia SAS@	GIYCCSAS
Grusamar Engenharia & Consultoria Brasil LTDA@	GECBL
IIPL USA LLC	IUL
IIPL LAOS Pte. Ltd.	ILPL
Inteval Gestao Integral Rodoviaria, S.A.	IGIR
ITNL International DMCC	IIDMCC
ITNL Infrastructure Developer LLC	IIDL
ITNL Africa Projects Limited	IAPL
ITNL Elsamex JVCA, Botswana	IEJVCBOTSWANA
ITNL Elsamex JV BURE	IEJVBURE

## IL&FS TRANSPORTATION NETWORKS LIMITED

Notes to the Standalone Financial Statements for the year ended  
March 31, 2019

### Note 41. Related Party Disclosures (contd)

#### (a) Name of the Related Parties and Description of Relationship:

Nature of Relationship	Name of Entity	Abbreviation used
Subsidiaries - Indirect	ITNL Elsamex JV NEKEMTE	IEJVNEKEMTE

Mantenimiento y Conservacion de Vialidades

S.A. de C.V.	MYCDV
North Karnataka Expressway Limited	NKEL
Park Line LLC	PLL
Rapid MetroRail Gurgaon Limited	RMGL
Rapid Metro Rail Gurgaon South Limited	RMGSL
Senalizacion Viales e Imagen S.U.	SVEISU
Sharjah General Services Company LLC (upto 14th November 2018)	SGSCL
Other Related Parties (including fellow subsidiaries)	
(Only with whom there have been transaction during the year/ there was balance outstanding at the year end)	GIMCPL
IL&FS Airports Limited	IAL
IL&FS Education & Technology Services Limited	IETSL
IL&FS Energy Development Company Limited	IEDCL
IL&FS Engineering & Construction Company Limited (wef April 01, 2018)	IECCL
IL&FS Environmental Infrastructure & Service Limited	IEISL
IL&FS Financial Services Limited	IFIN
IL&FS Global Pte Limited	IGPL
IL&FS Investment Managers Limited	IIML
IL&FS Maritime Infrastructure Company Limited	IMICL
IL&FS Securities Services Limited	ISSL
IL&FS Township & Urban Assets Limited	ITUAL
Bhopal e-Governance Limited	B EGL
IIML Asset Advisors Limited	IAAL

	IL&FS Asian Infrastructure Managers Limited	IAIML
	IL&FS Global Financial Services (UK) Limited	IGFSL- UK
	IL&FS Global Financial Services Pte Limited	IGFSPL
	IL&FS Infra Asset Management Limited	IIAML
	IL&FS Renewable Energy Limited (Merged with IEDCL on April 20, 2018)	IREL
	IL&FS Skills Development Corporation Limited	ISDCL
	IL&FS Tamil Nadu Power Company Limited	ITNPCL
	IL&FS Urban Infrastructure Managers Limited	IUIML
	IL&FS Wind Power Services Limited	IWPSL
	LIVIA India Limited	LIL
	Pt Mantimin Coal Mining	PMCM
	Sabarmati Capital One Limited	SCOL
	Tierra Enviro Limited	TEL
	Unique Waste Processing Company Limited	UWPCL
	IL&FS Employee Welfare Trust	IEWT
	IL&FS Technologies Ltd.	ITL
Joint Ventures	N.A.M. Expressway Limited (upto August 16, 2018)	NAMEL
	Chongqing Yuhe Expressway Co. Ltd. (held through subsidiary )	CYECL
	Road Infrastructure Development Company of Rajasthan Limited (RIDCOR)	RIDCOR
	Jharkhand Accelerated Road Development Company Limited	JARDCL

	Thiruvananthapuram Road Development Company Limited	TRDCL
	Warora Chandrapur Ballarpur Toll Road Limited	WCBTRL
	RIDCOR Infra Projects Limited (Subsidiary of RIDCOR)	RIPL
Associates	ITNL Toll Management Services Limited (subsidiary of NTBCL)	ITMSL
	Pario Developers Private Limited	PDPL
	CGI 8 S.A.	CGISA
	Elsamex Infrastructure Company WLL	EICW
	Elsamex Road Technology Co. Ltd@	ERTCL
	Sociedad Concesionaria Autov?A-4 Madrid S.A	SCAAMSA
	Ramky Elsamex Hyderabad Ring Road Limited	REHRRL
	Noida Toll Bridge Company Limited	NTBCL
	Geotecnia y Control De Qualitat, S.A.	GYCDQSA
	Consortio De Obras Civiles, Conciviles, S.R.L.	CDOCCSRL
	Rajasthan Land Holdings Limited #	RLHL
	Vias Y Construcciones, Viacon, S.R.L.	VTCVSRL

#### IL&FS TRANSPORTATION NETWORKS LIMITED

Notes to the Standalone Financial Statements for the year ended March 31, 2019

(a) Name of the Related Parties and Description of Relationship:

Nature of Relationship	Name of Entity	Abbreviation used
Key Management Personnel ("KMP")	Mr. Krishna Ghag, Company Secretary	
	Mr. Dilip Bhatia, Chief Financial Officer (upto September 22, 2018 and CEO Officiating w.e.f. November 15, 2018, CEO w.e.f. April 24, 2019)	
	Ms. Shaivali Parekh Chief Financial Officer (w.e.f. December 13, 2018 and resigned w.e.f. January 31, 2020)	
	Mr. Mohit Bhasin, Chief Financial Officer (appointed w.e.f February 01, 2020)	
	Mr. Mukund Sapre (resigned w.e.f. November 02, 2018)	
	Mr. Vineet Nayyar (Appointment w.e.f October 25, 2018)	
	Mr. Nand Kishore (Appointment w.e.f November 15, 2018)	
	Mr. C.S. Rajan (Appointment w.e.f October 25, 2018)	
	Mr. Deepak Dasgupta (resigned w.e.f. March 31, 2019)	
	Mr. R. C. Sinha (Resigned w.e.f. March 31, 2019)	
	Mr. H. P. Jamdar (Resigned w.e.f. March 31, 2019)	
	Mr. Ravi Parthasarathy (Resigned w.e.f. July 21, 2018)	
	Mr. Hari Sankaran (Resigned w.e.f. October 1, 2018)	
	Mr. Arun K Saha (Resigned w.e.f. October 1, 2018)	
	Ms. Neeru Singh (Resigned w.e.f. November 01, 2018)	



Mr. Bijay Kumar (Appointed w.e.f May 21, 2019)

Relatives of KMP (Only with whom there have been transaction during the year/ there was balance outstanding at the year end)

Mr. Ankush Dilip Bhatia (Son of Dilip Bhatia)

Mrs. Sangeeta Sapre (Wife of Mukund Sapre)

# considered an Associate as per the provisions of Ind AS 110, as the same is wholly owned subsidiary of Pario Developers Private Limited which is evaluated as an associate of the Company. (refer note 1.12 and note 4 (j))

@ Company under liquidation

## IL&FS TRANSPORTATION NETWORKS LIMITED

Notes to the Standalone Financial  
Statements for the period ended March  
31, 2019

Note 41. Related Party Disclosures  
(Continue)

(b) transactions/ balances with above  
mentioned related parties (Current Year)

? in crore

Particulars	Holding Company	Subsidiaries	Other related parties	Joint Ventures	Associates	KMP and their relatives	Total
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## Balances as of March 31, 2019

## Unsecured Borrowings (inclusive of Interest accrued)

ILFS	2,546.36	-	-	-	-	-	2,546.36
Others	-	77.50	19.49	-	-	-	96.99
	2,546.36	77.50	19.49	-	-	-	2,643.35

## Unsecured Loans Given

BAEL	-	904.68	-	-	-	-	904.68
JRPICL	-	817.60	-	-	-	-	817.60
Others	-	5,774.61	137.97	222.63	185.98	-	6,321.19
	-	7,496.89	137.97	222.63	185.98	-	8,043.47

## Trade Payables

IECCL	-	-	97.56	-	-	-	97.56
EMSL	-	97.11	-	-	-	-	97.11
IRIDCL	-	42.69	-	-	-	-	42.69
IRL	-	37.51	-	-	-	-	37.51
Others	31.08	15.47	52.04	3.11	0.00	0.00	101.70
	31.08	192.78	149.60	3.11	0.00	0.00	376.57

## Trade Receivable

KSEL	-	624.29	-	-	-	-	624.29
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CNTL	-	517.88	-	-	-	-	517.88
BAEL	-	365.03	-	-	-	-	365.03
MPBCDCL	-	265.48	-	-	-	-	265.48
Others	0.41	546.62	82.60	32.14	0.31	-	662.08
	0.41	2,319.30	82.60	32.14	0.31	-	2,434.76
Investments							
IIPL	-	779.92	-	-	-	-	779.92
IRL	-	688.17	-	-	-	-	688.17
Others	-	4,428.76	-	231.61	321.05	-	4,981.42
	-	5,896.85	-	231.61	321.05	-	6,449.51
Impairment Loss on Investments							
IIPL	-	779.92	-	-	-	-	779.92
IRL	-	688.17	-	-	-	-	688.17
Others	-	4,350.06	-	224.21	307.41	-	4,881.69
	-	5,818.15	-	224.21	307.41	-	6,349.77
Impairment Loss on Trade Receivable							
KSEL	-	624.29	-	-	-	-	624.29
CNTL	-	486.85	-	-	-	-	486.85

BAEL	-	365.03	-	-	-	-	365.03
MPBCDCL	-	265.48	-	-	-	-	265.48
Others	-	467.58	69.62	31.82	0.31	-	569.33
	-	2,209.23	69.62	31.82	0.31	-	2,310.98
Impairment Loss on Other Financials Assets							
SOIRIT	-	6.48	-	-	-	-	6.48
ITL	-	-	1.65	-	-	-	1.65
Others	-	-	0.02	-	-	-	0.02
	-	6.48	1.67	-	-	-	8.15
Impairment Loss on unsecured Loans							
BAEL	-	862.07	-	-	-	-	862.07
JRPICL	-	817.60	-	-	-	-	817.60
MPBCDCL	-	653.62	-	-	-	-	653.62
IRIDCL	-	617.06	-	-	-	-	617.06
Others	-	2,736.45	53.92	95.54	96.13	-	2,982.04
	-	5,686.80	53.92	95.54	96.13	-	5,932.39
Contract Assets							
KNCEL	-	311.21	-	-	-	-	311.21

Others	-	66.10	-	2.33	-	-	68.43
	-	377.31	-	2.33	-	-	379.64
Contract Liabilities							
JRPICL	-	15.36	-	-	-	-	15.36
WGEL	-	2.12	-	-	-	-	2.12
Others	-	1.46	-	-	-	-	1.46
	-	18.94	-	-	-	-	18.94
Impairment Loss on Contract Assets							
KNCEL	-	311.21	-	-	-	-	311.21
Others	-	64.08	-	-	-	-	64.08
	-	375.29	-	-	-	-	375.29
Other Financial Assets							
SOIRIT	-	6.48	-	-	-	-	6.48
ITL	-	-	1.65	-	-	-	1.65
Others	-	0.00	0.02	-	-	0.17	0.19
	-	6.48	1.67	-	-	0.17	8.32
Other Assets							
ILFS	0.24	-	-	-	-	-	0.24
Others	-	0.17	0.00	0.01	-	-	0.18

	0.24	0.17	0.00	0.01	-	-	0.42
Impairment Loss on Other Assets							
ILFS	0.24	-	-	-	-	-	0.24
	0.24	-	-	-	-	-	0.24
Guarantees/counter guarantees issued to outsiders in respect of group companies							
IOPL	-	1,033.26	-	-	-	-	1,033.26
IIPL	-	726.30	-	-	-	-	726.30
IOTPL-3	-	287.50	-	-	-	-	287.50
Others	-	481.77	-	-	-	-	481.77
	-	2,528.83	-	-	-	-	2,528.83
DSRA Support undertaking given to Bank on behalf of Group companies							
PSRDCL	-	102.77	-	-	-	-	102.77
CNTL	-	56.67	-	-	-	-	56.67
	-	159.44	-	-	-	-	159.44
Sponsor Guarantees given to Bank on behalf of Group companies							
KSEL	-	81.28	-	-	-	-	81.28
		81.28					81.28

## Letter of awareness issued to IFIN on behalf of Group companies

RIDCOR	-	-	-	250.00	-	-	250.00
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MBEL	-	140.00	-	-	-	-	140.00
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	-	140.00	-	250.00	-	-	390.00
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## Letter of awareness issued to Group companies on behalf of outsiders

IFIN	-	-	1,860.00	-	-	-	1,860.00
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	-	-	1,860.00	-	-	-	1,860.00
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## Letter of awareness issued to outsiders and Group company on behalf of group companies

CNTL	-	750.00	-	-	-	-	750.00
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IIDL	-	379.27	-	-	-	-	379.27
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ESA	-	271.96	-	-	-	-	271.96
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Others	-	503.15	-	35.50	49.99	-	588.64
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	-	1,904.38	-	35.50	49.99	-	1,989.87
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## Transactions during the year

## Borrowings (inclusive of non cash transactions)

ILFS	3,379.43	-	-	-	-	-	3,379.43
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Others	-	69.00	-	-	-	-	69.00
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	3,379.43	69.00	-	-	-	-	3,448.43
Repayment of Borrowings (inclusive of non cash transactions)							
ILFS	974.60	-	-	-	-	-	974.60
Others	-	-	22.00	-	-	-	22.00
	974.60	-	22.00	-	-	-	996.60
Loans given (inclusive of non cash transactions)							
SSTL	-	563.31	-	-	-	-	563.31
ACEL	-	393.22	-	-	-	-	393.22
Others	-	1,641.22	52.50	17.20	0.42	-	1,711.34
	-	2,597.75	52.50	17.20	0.42	-	2,667.87
Repayment of loans given (inclusive of non cash transactions)							
SSTL	-	297.53	-	-	-	-	297.53
MBEL	-	252.59	-	-	-	-	252.59
FSEL	-	104.75	-	-	-	-	104.75
Others	-	33.58	1.14	36.25	-	2.50	73.47
	-	688.45	1.14	36.25	-	2.50	728.34
Purchase of/ Investments in equity shares							
JIICL	-	35.00	-	-	-	-	35.00



FSEL	-	34.50	-	-	-	-	34.50
JSEL	-	16.80	-	-	-	-	16.80
BAEL	-	13.00	-	-	-	-	13.00
Others	-	10.21	-	-	-	-	10.21
	-	109.51	-	-	-	-	109.51
Redemption of Preference Shares							
IFIN	-	-	21.17	-	-	-	21.17
IMICL	-	-	21.17	-	-	-	21.17
	-	-	42.34	-	-	-	42.34
Impairment Loss on Investments							
IIPL	-	779.92	-	-	-	-	779.92
IRL	-	688.17	-	-	-	-	688.17
Others	-	3,971.97	-	224.21	307.44	-	4,503.62
	-	5,440.06	-	224.21	307.44	-	5,971.71
Impairment Loss on Trade Receivable							
KSEL	-	613.86	-	-	-	-	613.86
CNTL	-	474.94	-	-	-	-	474.94
BAEL	-	365.12	-	-	-	-	365.12

MPBCDCL	-	236.98	-	-	-	-	236.98
Others		385.21	49.64	27.01	0.31	-	462.17
	-	2,076.11	49.64	27.01	0.31	-	2,153.07
Impairment Loss of contract Assets							
KNCEL	-	311.21	-	-	-	-	311.21
Others	-	56.78	-	-	-	-	56.78
	-	367.99	-	-	-	-	367.99
Impairment Loss on unsecured Loans							
BAEL	-	831.53	-	-	-	-	831.53
JRPICL	-	806.13	-	-	-	-	806.13
IRIDCL	-	617.06	-	-	-	-	617.06
MPBCDCL	-	595.63	-	-	-	-	595.63
Others	-	2,597.10	51.79	31.54	88.38	-	2,768.81
	-	5,447.45	51.79	31.54	88.38	-	5,619.16
Impairment Loss on other Financial Assets							
SOIRIT	-	6.48	-	-	-	-	6.48
ITL	-	-	1.65	-	-	-	1.65
Others	-	-	0.02	-	-	-	0.02

	-	6.48	1.67	-	-	-	8.15
Settlement of Liabilities on behalf of Group companies							
IECCL	-	-	12.33	-	-	-	12.33
	-	-	12.33	-	-	-	12.33
Guarantees/counter guarantees issued to outsiders in respect of group companies							
IOPL	-	1,033.00	-	-	-	-	1,033.00
Others	-	79.28	-	-	-	-	79.28
	-	1,112.28	-	-	-	-	1,112.28
Revenue Billing							
BAEL	-	295.63	-	-	-	-	295.63
FSEL	-	251.31	-	-	-	-	251.31
ACEL	-	239.08	-	-	-	-	239.08
SSTL		172.00					172.00
KSEL	-	145.38	-	-	-	-	145.38
Others	-	85.28	-	-	-	-	85.28
		1,188.67					1,188.67
Revenue from Operation and maintenance income							
JRPICL	-	31.62	-	-	-	-	31.62

Others	-	127.07	-	20.84	-	-	147.91
	-	158.69	-	20.84	-	-	179.53
Interest Income on Loans Given							
JRPICL	-	75.16	-	-	-	-	75.16
BAEL	-	47.98	-	-	-	-	47.98
Others	-	275.56	9.43	9.92	10.28	-	305.19
	-	398.70	9.43	9.92	10.28	-	428.33
Lease Rental Income							
IECCL	-	-	22.52	-	-	-	22.52
	-	-	22.52	-	-	-	22.52
Miscellaneous Income							
CNTL	-	1.20	-	-	-	-	1.20
IECCL	-	-	0.40	-	-	-	0.40
IEISL	-	-	0.23	-	-	-	0.23
Others	-	0.11	0.13	-	(0.04)	0.16	0.36
	-	1.31	0.76	-	(0.04)	0.16	2.19
Construction Cost							
IECCL	-	-	161.25	-	-	-	161.25
EMSL	-	9.24	-	-	-	-	9.24

IRL	-	12.69	-	-	-	-	12.69
	-	21.93	161.25	-	-	-	183.18
Fees for Legal & Technical Services							
IMICL	-	-	10.00	-	-	-	10.00
	-	-	10.00	-	-	-	10.00
Impairment Loss on Other Assets							
ILFS	0.24	-	-	-	-	-	0.24
	0.24	-	-	-	-	-	0.24
Operation and Maintenance Expenses							
EMSL	-	154.12	-	-	-	-	154.12
Others	-	-	-	0.00	-	-	0.00
	-	154.12	-	0.00	-	-	154.12
Remuneration (refer note below)							
K Ramchand (net of excess remuneration to be recovered)	-	-	-	-	-	0.76	0.76
Mukund Sapre (net of excess remuneration to be recovered)	-	-	-	-	-	0.92	0.92
Shaivali Parekh	-	-	-	-	-	0.10	0.10
Dilip Bhatia	-	-	-	-	-	-	-
Short term employee benefits	-	-	-	-	-	1.12	1.12

Post employment benefits	-	-	-	-	-	0.08	0.08
Other long term benefits	-	-	-	-	-	-	-
Termination benefits	-	-	-	-	-	-	-
Share based payment	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	1.20	1.20
Krishna Ghag	-	-	-	-	-	-	-
Short term employee benefits	-	-	-	-	-	0.63	0.63
Post employment benefits	-	-	-	-	-	-	-
Other long term benefits	-	-	-	-	-	-	-
Termination benefits	-	-	-	-	-	-	-
Share based payment	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	0.63	0.63
Total	-	-	-	-	-	3.60	3.60
Director's Sitting Fees							
R.C. Sinha	-	-	-	-	-	0.07	0.07
Deepak Dasgupta	-	-	-	-	-	0.06	0.06
Arun K Saha	-	-	-	-	-	0.05	0.05
H.P. Jamdar	-	-	-	-	-	0.05	0.05

Neeru Singh	-	-	-	-	-	0.04	0.04
Hari Sankaran	-	-	-	-	-	0.03	0.03
Others	-	-	-	-	-	0.02	0.02
	-	-	-	-	-	0.32	0.32
Finance Cost (including opening unamortized borrowing cost written off)							
IFIN	-	-	52.51	-	-	-	52.51
ILFS	15.00	-	-	-	-	-	15.00
IGFSPL	-	-	10.70	-	-	-	10.70
Others	-	5.89	8.39	-	-	-	14.28
	15.00	5.89	71.60		-	-	92.49
Interest Expense							
ILFS	161.28	-	-	-	-	-	161.28
Others	-	1.80	1.57	-	-	-	3.37
	161.28	1.80	1.57	-	-	-	164.65
Provision for Onerous Contract							
WGEL	-	5.53		-	-	-	5.53
		5.53					5.53
Other Expenses							

ILFS	22.41	-	-	-	-	-	22.41
Others	-	0.60	1.19	0.12	-	1.12	3.03
	22.41	0.60	1.19	0.12	-	1.12	25.44

Recovery of other Expenses

CNTL	-	3.57	-	-	-	-	3.57
Others	-	0.95	0.17	-	-	-	1.12
	-	4.52	0.17	-	-	-	4.69

Employee Benefit Expenses (Deputation cost recovery)

MBEL	-	0.54	-	-	-	-	0.54
JRPICL	-	0.52	-	-	-	-	0.52
HREL	-	0.39	-	-	-	-	0.39
Others	-	1.23	-	-	-	-	1.23
	-	2.68	-	-	-	-	2.68

Reimbursement of Other Expenses

RIDCOR	-	-	-	0.54	-	-	0.54
	-	-	-	0.54	-	-	0.54

note: Includes Deputation cost of ₹ 1.77 crores charged by Holding Company "IL&FS"

Mr K Ramchand-Managing Director (Resigned w.e.f. October 29, 2018)	-	-	-	-	-	0.76	0.76
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Mr Mukund Sapre-Executive Director (Resigned w.e.f. November 02, 2018)	-	-	-	-	-	0.92	0.92
Ms. Shaivali Parekh - CFO (Appointed w.e.f. December 13, 2018 and resigned w.e.f January 31, 2020)	-	-	-	-	-	0.10	0.10
						1.77	1.77

## IL&FS TRANSPORTATION NETWORKS LIMITED

Notes to the Standalone Financial Statements for the  
period ended March 31, 2019

### 39. Related Party Disclosures (contd.)

(b) transactions/ balances with above mentioned related parties (Current Year) ? in crore

Particulars	Holding Company	Subsidiaries	Fellow Subsidiaries	Associates	Joint Venture	KMP and their relatives	Total
Balances as at March 31, 2018							
Equity share Capital							
ILFS	236.58	-	-	-	-	-	236.58
OTHERS	-	-	4.27	-	-	-	4.27
	236.58	-	4.27	-	-	-	240.85
Advances recoverable considered doubtful							
IAL	-	-	22.06	-	-	-	22.06
	-	-	22.06	-	-	-	22.06

Unbilled revenue

BAEL	-	275.04	-	-	-	275.04
KNCEL	-	318.71	-	-	-	318.71
OTHERS	-	229.57	-	20.42	-	249.99
	-	823.33	-	20.42	-	843.74

Unearned revenue

IRIDCL	-	22.66	-	-	-	22.66
MBEL	-	13.10	-	-	-	13.10
SSTL	-	76.82	-	-	-	76.82
OTHERS	-	0.00	-	-	-	0.00
	-	112.58	-	-	-	112.58

Investments

IIPL	-	779.92	-	-	-	779.92
OTHERS	-	4,159.05	341.65	407.39	-	4,908.10
	-	4,938.98	341.65	407.39	-	5,688.02

Investment assets held for sale

PSRDCL	-	362.86	-	-	-	362.86
IRL	-	338.94	-	-	-	338.94
	-	701.80	-	-	-	701.80
Fair Valuation of Investments - Increase						
BAEL	-	221.00	-	-	-	221.00
PSRDCL	-	202.86	-	-	-	202.86
	-	423.86	-	-	-	423.86
Fair Valuation of Investments - Decrease						
HREL	-	136.26	-	-	-	136.26
JRPICL	-	259.45	-	-	-	259.45
MPBCDCL	-	110.28	-	-	-	110.28
OTHERS	-	101.53	29.29	43.04	-	173.86
	-	607.52	29.29	43.04	-	679.85
Retention Money Receivable						
JSEL	-	-	-	50.47	-	50.47
KSEL	-	72.76	-	-	-	72.76

PSRDCL	-	48.68	-	-	-	48.68
SBHL	-	36.33	-	-	-	36.33
OTHERS	-	27.42	-	-	-	27.42
	-	185.18	-	50.47	-	235.65
Retention Money Payable						
EMSL	-	6.83	-	-	-	6.83
IECCL	-	-	22.92	-	-	22.92
OTHERS	-	1.80	1.58	-	-	3.38
	-	8.63	24.49	-	-	33.12
Mobilisation Advance paid						
IECCL	-	-	42.90	-	-	42.90
OTHERS	-	0.59	4.00	-	-	4.59
	-	0.59	46.90	-	-	47.49
Unamortised Borrowing Cost						
ILFS	0.90	-	-	-	-	0.90
IGFSL	-	-	10.70	-	-	10.70

IFIN	-	-	49.20	-	-	-	49.20
OTHERS	-	0.06	4.27	-	-	-	4.32
	0.90	0.06	64.16	-	-	-	65.12

Prepaid Expenses

ILFS	0.26	-	-	-	-	-	0.26
	0.26	-	-	-	-	-	0.26

Investment Commitment

ACEL	-	285.85	-	-	-	-	285.85
FSEL	-	222.25	-	-	-	-	222.25
IRIDCL	-	401.00	-	-	-	-	401.00
RMRDL	-	129.95	-	-	-	-	129.95
OTHERS	-	250.48	-	-	-	-	250.48
	-	1,289.53	-	-	-	-	1,289.53

Sub debt Commitment

ACEL	-	266.31	-	-	-	-	266.31
IRIDCL	-	144.22	-	-	-	-	144.22

SSTL	-	315.83	-	-	-	315.83
OTHERS	-	23.64	-	21.86	-	45.50
	-	750.00	-	21.86	-	771.86

Rent Deposit

Mr K Ramchand-Managing Director	-	-	-	-	0.10	0.10
Mr Mukund Sapre-Executive Director	-	-	-	-	0.05	0.05
Mrs Rita Ramchand ( Wife of Mr K Ramchand)	-	-	-	-	0.05	0.05
Mrs Sangeeta Sapre (wife of Mr Mukund Sapre)	-	-	-	-	0.05	0.05
	-	-	-	-	0.25	0.25

Interest on trade receivables from related parties

BAEL	-	78.21	-	-	-	78.21
FSEL	-	25.97	-	-	-	25.97
KSEL	-	79.55	-	-	-	79.55
OTHERS	-	18.80	-	-	-	18.80
	-	202.53	-	-	-	202.53

Provision for diminution in the value of Investments

VNIL	-	14.50	-	-	-	14.50
OTHERS	-	0.05	-	-	-	0.05
	-	14.55	-	-	-	14.55

Trade Receivables.

CNTL	-	440.82	-	-	-	440.82
FSEL	-	401.70	-	-	-	401.70
KSEL	-	412.50	-	-	-	412.50
SSTL	-	645.90	-	-	-	645.90
OTHERS	-	1,095.54	6.59	0.35	219.83	- 1,322.30
	-	2,996.46	6.59	0.35	219.83	- 3,223.22

Preconstruction and Mobilisation advance paid to contractors and other advances

ILFS	1.19	-	-	-	-	- 1.19
IECCL	-	-	91.64	-	-	- 91.64
OTHERS	-	-	10.07	-	-	- 10.07
	1.19	-	101.71	-	-	- 102.90

Trade payables other than MSME

ILFS	7.31	-	-	-	7.31
		-	-		
IRL	-	36.23	-	-	36.23
		-	-		
EMSL	-	54.55	-	-	54.55
		-	-		
IECCL	-	-	94.42	-	94.42
		-	-		
IFIN	-	-	28.86	-	28.86
		-	-		
OTHERS	-	8.02	23.80	0.00	2.89
		-	-		
	7.31	98.81	147.07	0.00	2.89
		-	-		
		0.05	34.77		
		-	-		
		0.05	256.14		

#### Short-term Borrowings

GIMCL	-	-	12.43	-	12.43
		-	-		
NKEL	-	6.73	-	-	6.73
		-	-		
IIML	-	-	5.00	-	5.00
		-	-		
IUIM	-	-	6.00	-	6.00
		-	-		
IAAL	-	-	7.50	-	7.50
		-	-		
OTHERS	-	-	7.90	-	7.90
		-	-		
	-	6.73	38.83	-	45.56
		-	-		

#### Mobilisation Advances Received (Long-term)

IRIDCL	-	57.90	-	-	57.90
--------	---	-------	---	---	-------



SSTL	-	64.85	-	-	-	64.85
OTHERS	-	9.71	-	2.46	-	12.18
	-	132.46	-	2.46	-	134.92
Mobilisation Advances Received (Short-term)						
BAEL	-	51.25	-	-	-	51.25
SSTL	-	12.73	-	-	-	12.73
KNCEL	-	31.97	-	-	-	31.97
OTHERS	-	3.99	-	-	-	3.99
	-	99.94	-	-	-	99.94
Long-Term Borrowings						
IFIN	-	-	206.46	-	-	206.46
IMICL	-	-	206.46	-	-	206.46
	-	-	412.92	-	-	412.92
Loans given - Non current						
BAEL	-	854.53	-	-	-	854.53
JRPICL	-	752.82	-	-	-	752.82

OTHERS	-	2,209.80	-	149.53	-	2,359.33
	-	3,817.15	-	149.53	-	3,966.68
Loans given - Current						
MBEL	-	369.72	-	-	-	369.72
MPBCDCL	-	364.19	-	-	-	364.19
PSRDCL	-	237.50	-	-	-	237.50
OTHERS	-	376.48	103.81	19.51	210.37	710.17
	-	1,347.89	103.81	19.51	210.37	1,681.57
Interest accrued but not due on borrowings						
NKEL	-	0.14	-	-	-	0.14
OTHERS	-	-	0.03	-	-	0.03
	-	0.14	0.03	-	-	0.17
Allowance for Expected Credit Loss on non current Loans						
BAEL	-	30.53	-	-	-	30.53
JSEL	-	-	-	33.64	-	33.64
MPBCDCL	-	57.99	-	-	-	57.99

VNIL	-	29.10	-	-	-	29.10
TRDCL	-	-	-	61.15	-	61.15
OTHERS	-	4.27	-	3.29	-	7.56
	-	121.90	-	98.08	-	219.98

Provision for Doubtful Assets

VNIL	-	83.80	-	-	-	83.80
OTHERS	-	-	1.82	-	-	1.82
	-	83.80	1.82	-	-	85.62

Dividend receivable

IRIT	-	6.48	-	-	-	6.48
	-	6.48	-	-	-	6.48

Allowance for Expected Credit Loss on Receivable

MPBCDCL	-	28.49	-	-	-	28.49
WGEL	-	43.34	-	-	-	43.34
OTHERS	-	46.87	-	18.91	-	65.78
	-	118.71	-	18.91	-	137.62

## Advances Recoverable

ILFS	0.41	-	-	-	-	-	0.41
CNTL	-	43.35	-	-	-	-	43.35
PTMCM	-	-	18.36	-	-	-	18.36
IAL	-	-	27.61	-	-	-	27.61
OTHERS	-	75.34	2.10	-	5.07	0.14	82.65
	0.41	118.69	48.07	-	5.07	0.14	172.37

## Allowance for Expected Credit Loss on Advances Recoverables

PTMCM	-	-	1.99	-	-	-	1.99
	-	-	1.99	-	-	-	1.99

## Fair Valuation of Deemed Investments - Decrease

HREL	-	175.11	-	-	-	-	175.11
JRPICL	-	118.17	-	-	-	-	118.17
SBHL	-	109.45	-	-	-	-	109.45
	-	402.74	-	-	-	-	402.74

## Deemed Investmet

HREL	-	175.11	-	-	-	175.11
JRPICL	-	118.17	-	-	-	118.17
SBHL	-	109.45	-	-	-	109.45
OTHERS	-	29.15	-	-	-	29.15
	-	431.89	-	-	-	431.89

## Guarantees received in respect of Group Companies

ILFS	1,500.00	-	-	-	-	1,500.00
	1,500.00	-	-	-	-	1,500.00

## Guarantees issued to outsider in respect of Group Companies

I IPL	-	617.92	-	-	-	617.92
EIJVCA	-	-	-	-	211.96	- 211.96
IO2PL	-	777.99	-	-	-	- 777.99
IO3PL	-	298.30	-	-	-	- 298.30
OTHERS	-	78.07	1.41	-	58.83	- 138.31
	-	1,772.28	1.41	-	270.80	- 2,044.49

## Transaction

## Expected Credit loss on Loans

BAEL	-	13.97	-	-	-	13.97
FSEL	-	12.16	-	-	-	12.16
JSEL	-	-	-	33.64	-	33.64
VNIL	-	13.75	-	-	-	13.75
OTHERS	-	29.51	-	2.99	-	32.50
	-	69.39	-	36.63	-	106.02

## Interest Income on Financial Assets

BAEL	-	90.41	-	-	-	90.41
JRPICL	-	76.12	-	-	-	76.12
OTHERS	-	478.07	17.97	1.16	35.35	532.54
	-	644.60	17.97	1.16	35.35	699.07

## Reversal of Expected Credit loss on Loans

JRPICL	-	144.97	-	-	-	144.97
MPBCDCL	-	118.73	-	-	-	118.73
SBHL	-	137.57	-	-	-	137.57

OTHERS	-	16.95	-	16.72	-	33.67
	-	418.22	-	16.72	-	434.94

## Remuneration to director / KMP\*

Mr Dilip Bhatia-Chief Financial Officer	-	-	-	-	2.45	2.45
Mr K Ramchand-Managing Director	-	-	-	-	4.19	4.19
Mr Mukund Sapre-Executive Director	-	-	-	-	2.88	2.88
OTHERS	-	-	-	-	1.95	1.95
	-	-	-	-	11.48	11.48

## Rent Expense

Mr K Ramchand-Managing Director	-	-	-	-	0.34	0.34
Mr Mukund Sapre-Executive Director	-	-	-	-	0.16	0.16
Mrs Rita Ramchand ( Wife of Mr K Ramchand)	-	-	-	-	0.49	0.49
Mrs Sangeeta Sapre (wife of Mr Mukund Sapre)	-	-	-	-	0.16	0.16
OTHERS	-	-	-	-	0.09	0.09
	-	-	-	-	1.25	1.25

## Revenue from operations

BAEL	-	598.75	-	-	-	598.75
FSEL	-	847.71	-	-	-	847.71
KNCEL	-	368.15	-	-	-	368.15
OTHERS	-	1,173.66	-	103.03	-	1,276.69
	-	2,988.28	-	103.03	-	3,091.31
Borrowings						
ILFS	4,364.35	-	-	-	-	4,364.35
OTHERS	-	-	1,159.93	-	-	1,159.93
	4,364.35	-	1,159.93	-	-	5,524.28
Repayment of borrowings						
ILFS	4,365.18	-	-	-	-	4,365.18
OTHERS	-	21.42	1,124.10	-	75.00	1,220.52
	4,365.18	21.42	1,124.10	-	75.00	5,585.70
Fair Valuation of Investments - Decrease.						
CNTL	-	44.26	-	-	-	44.26
JSEL	-	-	-	-	26.01	26.01



OTHERS	-	0.05	-	-	0.05
	-	44.31	-	26.01	70.32
Miscellaneous Income					
Elsamex SA	-	3.18	-	-	3.18
IECCL	-	-	23.06	-	23.06
OTHERS	-	-	0.60	-	0.60
	-	3.18	23.66	-	26.84
Dividend					
IRIT	-	20.03	-	-	20.03
NKEL	-	4.70	-	-	4.70
	-	24.73	-	-	24.73
Finance Charges					
ILFS	12.72	-	-	-	12.72
IFIN	-	-	47.74	-	47.74
OTHERS	-	1.08	7.33	-	8.41
	12.72	1.08	55.07	-	68.87

## Expected Credit Loss on Other Financial Assets

BAEL	-	2.20	-	-	-	2.20
KSEL	-	1.35	-	-	-	1.35
OTHERS	-	-	0.13	-	-	0.13
	-	3.55	0.13	-	-	3.68

## Interest on loans (Expense)

ILFS	101.51	-	-	-	-	101.51
OTHERS	-	2.02	79.74	-	11.97	93.72
	101.51	2.02	79.74	-	11.97	195.23

## Reversal of Expected Credit Loss on Receivables.

CNTL	-	117.07	-	-	-	117.07
OTHERS	-	49.69	-	-	8.71	58.40
	-	166.76	-	-	8.71	175.47

## Repayment of loans given

CNTL	-	2,095.00	-	-	-	2,095.00
MBEL	-	1,281.75	-	-	-	1,281.75

PSRDCL	-	894.05	-	-	-	894.05
OTHERS	-	3,009.22	181.47	2.42	788.26	- 3,981.36
	-	7,280.02	181.47	2.42	788.26	- 8,252.17
Operating Expenses (Other than Construction Cost)						
EMSL	-	138.21	-	-	-	- 138.21
	-	138.21	-	-	-	- 138.21
Loans given						
CNTL	-	1,895.34	-	-	-	- 1,895.34
MBEL	-	1,035.69	-	-	-	- 1,035.69
OTHERS	-	4,450.42	185.39	20.57	671.42	- 5,327.80
	-	7,381.45	185.39	20.57	671.42	- 8,258.83
Sale of Investment						
IFIN	-	-	157.80	-	-	- 157.80
	-	-	157.80	-	-	- 157.80
Investment made / purchased						

ACEL	-	101.10	-	-	-	101.10
BAEL	-	125.50	-	-	-	125.50
Elsamex SA	-	116.55	-	-	-	116.55
FSEL	-	248.35	-	-	-	248.35
PDPL	-	-	150.00	-	-	150.00
OTHERS	-	25.96	-	-	-	25.96
	-	617.46	150.00	-	-	767.46

Fair Valuation of Deemed Investments - Decrease.

HREL	-	175.11	-	-	-	175.11
JRPICL	-	118.17	-	-	-	118.17
SBHL	-	109.45	-	-	-	109.45
	-	402.74	-	-	-	402.74

Guarantee Fees Income

IIPL	-	3.62	-	-	-	3.62
EIJVCA	-	-	-	2.91	-	2.91
IO2PL	-	7.48	-	-	-	7.48
IO3PL	-	2.85	-	-	-	2.85

OTHERS	-	0.40	-	-	-	0.40
	-	14.35	-	2.91	-	17.25
Expected Credit Loss on Receivables.						
KSEL	-	9.73	-	-	-	9.73
OTHERS	-	2.48	-	0.69	-	3.17
	-	12.21	-	0.69	-	12.89
Construction Cost						
IRL	-	58.70	-	-	-	58.70
EMSL	-	42.08	-	-	-	42.08
IECCL	-	-	265.56	-	-	265.56
	-	100.78	265.56	-	-	366.34
Administrative and general expenses						
ILFS	25.97	-	-	-	-	25.97
IMICL	-	-	10.05	-	-	10.05
OTHERS	-	0.08	1.49	-	-	1.57
	25.97	0.08	11.54	-	-	37.59

Footnote :- \* Includes Deputation cost of ₹ 5.63 crores charged by Holding Company "ILFS"

Mr K Ramchand-Managing Director	3.47
Mr Mukund Sapre-Executive Director	2.16
	5.63

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**[611700] Notes - Other provisions, contingent liabilities and contingent assets****Disclosure of contingent liabilities [Table]****..(1)**

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

Classes of contingent liabilities [Axis]	Warranty contingent liability [Member]	Tax contingent liability [Member]
	01/04/2018 to 31/03/2019	01/04/2017 to 31/03/2018
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	NA	- Capital commitments - 3.36 - demands contested by the Company Sub-debt commitments (refer note 37.2) - 773.86 - Investment commitments (refer note 37.2) - 1,187.74 - Income tax demands contested by the Company 79.20 - Indirect tax demands contested by the Company 4.47
Estimated financial effect of contingent liabilities	0	1,964.96

Unless otherwise specified, all monetary values are in Crores 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 other provisions [TextBlock]	Textual information (59) [See below]	NA
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes

## Textual information (59)

## Disclosure of other provisions [Text Block]

## Note 37 : Contingent Liabilities and Commitments

		? in crore	
Particulars		As at March 31, 2019	As at March 31, 2018
(i) Contingent Liabilities			
	Claims against the Company not acknowledged as debts		
	- Income tax demands contested by the Company	79.20	45.74
	- Indirect tax demands contested by the Company	4.47	2.84
Sub Total (a)		83.67	48.58
(ii) Commitments			
	- Capital commitments	-	3.36
	- Sub-debt commitments (refer note 37.2)	-	773.86
	- Investment commitments (refer note 37.2)	-	1,187.74
Sub-Total (b)		-	1,964.96
Total (a) + (b)		83.67	2,013.54



## Note 37.1

Pursuant to various development during the current year specifically mentioned in note 1.2 to this standalone Ind-AS financial statements, the Company is in process of reconciling the claims admitted by the Claim Management Advisor for financial creditors of ₹ 17,922.25 crore (which includes contingent claims of ₹ 2,831.22 crore) against financial liability of ₹ 15,400.82 crore in the books and for operational creditors of ₹ 1,361.27 crore as against operational liability of ₹ 1,047.75 crore in the books. Pending completion of the reconciliation, no impact have been given in these standalone Ind AS financial statements.

## Note 37.2

The Company, as Sponsor of projects has given commitment to lenders of these projects for infusing sub-debt and equity Investment in the project companies from time to time. However in view of current liquidity crisis, multiple financial default by the Company to its lenders and the developments mentioned in note 1.2 of these stand-alone Ind AS Financial statements, the Company will not be in the position to honour these commitments and hence the same is considered as ₹ Nil in current financial year.

## Note 37.3

Supreme Court (SC) passed a judgement dated 28 February 2019, relating to components of salary structure that need to be taken into account while computing the contribution to provident fund under the EPF Act. There are numerous interpretative issues relating to the Supreme Court (SC) judgement including the effective date of application. The Company continues to assess any further developments in this matter for the implication on financial statements, if any.

## Note 37.4

The Company has received assessment orders wherein tax authority has disallowed certain expenses. The Company is yet to assess its impact on subsequent assessment years hence no impact is considered in standalone Ind AS financial statements on this account.

Note 38 : Letter of comfort, letter of awareness, letter of assurance and letter of financial support or Guarantees

₹ in crore

Particulars	As at March 31, 2019	As at March 31, 2018
-------------	-------------------------	-------------------------

a) Letter of awareness issued to third party banks and financial institutions for loans taken by Group Entities (subsidiaries, associates and joint ventures) (to the extent of loans outstanding) (refer note 38.1)	1,791.77	2,096.81
b) Letter of awareness issued to third party banks and financial institution for projects being executed by Group Entities (refer note 38.10)	198.10	167.70
c) Letter of awareness issued to Fellow Subsidiary for loans taken by Group Entities (refer note 38.1)	390.00	390.00
d) Letter of awareness issued to Fellow Subsidiary for loans taken by third parties which directly or through their group companies have given loans to the Company (also refer note 38.3, 1.19 and 14(ii))	1,020.00	750.00
e) Letter of awareness issued to Fellow Subsidiary for loans taken by third parties which directly or through their group companies has given loans to Group Entities (refer note 38.2)	820.00	820.00
f) Letter of awareness issued to Fellow Subsidiary for loan taken by a third parties which had receivables from the Company	20.00	20.00
g) Letter of awareness issued to a fellow subsidiary for loans taken by third parties which has given advance for purchase of investments to the Company (refer note 14 (ii))	-	270.00
h) Sponsor guarantees given to banks on behalf of Group Entities (refer note 38.4 and 38.5)	81.28	-
i) DSRA support undertaking given to banks on behalf of Group Entities (refer note 38.4 and 38.5)	159.45	-

j) Guarantees/ counter guarantees issued to outsiders in respect of Group Entities (net) (refer note 38.7)	2,529.32	680.74
Total	7,009.92	5,195.25

## [700200] Notes - Corporate social responsibility

### Disclosure of net profits for last three financial years [Table]

..(1)

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

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2017-2018	2016-17	2015-16
Profit before tax of financial year	331.79	195.71	250.55
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	91.89	138.5	236.59

### Classification of CSR spending [Table]

..(1)

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

Classification of CSR spending [Axis]	1	2	3	4
	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019	01/04/2018 to 31/03/2019
Disclosure of CSR spending [Abstract]				
Details of CSR spent during financial year [Abstract]				
Manner in which amount CSR spent during financial year [Abstract]				
Manner in which amount CSR spent during financial year [Line items]				
CSR project or activity identified	Integrated Rural Development Projects in villages around ten infrastructure projects of the Company	Integrated Rural Development Projects in villages around ten infrastructure projects of the Company	Integrated Rural Development Projects in villages around ten infrastructure projects of the Company	Integrated Rural Development Projects in villages around ten infrastructure projects of the Company
Sector in which project is covered	Rural development projects	Rural development projects	Education	Health care
Whether projects or programs undertaken in local area or other	Local Area	Local Area	Local Area	Local Area
Name of state or union territory where projects or programs was undertaken	All India	All India	All India	All India
Name of district where projects or programs was undertaken	All India	All India	All India	All India
Budget amount outlay project or program wise	0.58	0.4	1.81	1.35
Amount spent on projects or programs [Abstract]				
Direct expenditure on projects or programs	0	0	0.02	0
Total amount spent on projects or programs	0	0	0.02	0
Mode of amount spent	Other implementing agencies	Other implementing agencies	Other implementing agencies	Other implementing agencies

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

	<b>01/04/2018 to 31/03/2019</b>
Disclosure of corporate social responsibility explanatory [TextBlock]	Textual information (60) [See below]
Whether provisions of corporate social responsibility are applicable on company	Yes
Disclosure of composition of CSR committee [TextBlock]	1 ) Mr. C.S. Rajan  2 ) Mr. Vineet Nayyar  3 ) Mr. Nand Kishore
Whether company has written CSR policy	No
Average net profit for last three financial years	155.66
Prescribed CSR expenditure	3.11
Amount CSR to be spent for financial year	4.14
Amount CSR spent for financial year	0.02
Amount spent in local area	0.02
Amount unspent CSR	4.12
Disclosure manner in which amount CSR spent during financial year explanatory [TextBlock]	Textual information (61) [See below]
Details of implementing agency	PLEASE REFER CSR NOTE
Disclosure responsibility statement of CSR committee that implementation and monitoring of CSR policy is in compliance with CSR policy of company	Textual information (62) [See below]

## Textual information (60)

### Disclosure of corporate social responsibility explanatory [Text Block]

#### CORPORATE SOCIAL RESPONSIBILITY REPORT

Pursuant to clause (o) of sub-section (3) of Section 134 of the Companies Act, 2013 and Rule 9 of the Companies (Corporate Social Responsibility) Rules, 2014

Sr. No	Particulars	Details
1.	A brief outline of the Company's Corporate Social Responsibility (CSR) Policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs	The CSR Policy and Framework has been adopted by the Company and is available on the website of the Company. The same can be viewed through the link: <a href="http://www.itnlindia.com">http://www.itnlindia.com</a>
2.	Composition of the CSR Committee	1) Mr. C.S. Rajan 2) Mr. Vineet Nayyar 3) Mr. Nand Kishore
3.	Average net profit of the Company for last three financial years	₹ 155.66 Crores
4.	Prescribed CSR Expenditure (two per cent. of the amount as in item 3 above) + c/f of Rs. 1.03 Crores from previous year	₹ 4.14 Crores
Details of CSR spent during the financial year:		
5.	a) Total amount to be spent for the financial year;	a) ₹ 0.02 Crores
	b) Amount unspent, if any;	b) ₹ 4.12 Crores
	c) Manner in which the amount spent during the financial year is detailed below	The details of amount spent on various activities are annexed as Annexure I
6.	Reason for not spending the amount	In view of the ongoing liquidity crises, the Company was unable to spend the entire amount on CSR activities.

## Annexure I

S. No.	CSR project or activity identified	Projects or programs		Amount outlay (budget) project or programs wise (Amount in Crores)	Amount spent on the projects or programmes Direct Expenditure on projects or programs (2) Overhead (Amount in Crores)		(1)	Cumulative Expenditure upto the reporting period (Amount in Crores)	Amount spent: Direct or through implementing agency
		(1) Local area or other	Sectors in which the project is covered	(2) Specify the state and district where projects or programs was undertaken	(?)	(?)	(?)	(?)	
	Integrated Rural Development Projects in villages around ten infrastructure projects of the Company	Selected Infrastructure projects of the Company	1. Highway Safety: Creating Emergency Response system through the First Responders amongst the local villagers and conducting awareness / training sessions on various aspects of highway safety to the residents around the project		0.58	-		-	-
1	2. Livelihood Development: marginalized women and small farmers supported to establish farm and off farm income generating initiatives	0.40	-	-					
		3. Enhancing Education Outcomes: innovatively improving teaching learning through							Directly by ITNL – Rs 0.02 Cr

2	Computer Buses, life skill education, trainings for teachers etc. in Govt. Schools, Promoting Education	1.81	0.02		Through Implementation Agency Think Foundation for promoting education.
4. Local Area Projects:					
	a) Supporting Community Healthcare through Medical Mobile Units and other innovative interventions				
3	b) Improving Sanitation Along the Highway and in Schools in support of Swacch Bharat Abhiyan	1.35	-	-	
	c) Preservation & promotion and propagate the rich intangible heritage of the Indian Classical Music				
	Total	4.14	0.02	0	0

The CSR Committee confirms that the implementation and monitoring of CSR Policy is in compliance with CSR objectives and Policy of the Company

## Textual information (61)

## Disclosure manner in which amount CSR spent during financial year explanatory [Text Block]

S. No.	CSR project or activity identified	Projects or programs (1) Local area or other (2) Specify the state and district where projects or programs was undertaken	Sectors in which the project is covered	Amount outlay (budget) project or programs wise (Amount in Crores) (? )	Amount spent on the projects or programmes Direct Expenditure on projects or programs (2) Overhead (Amount in Crores) (?)	(1) Cumulative Expenditure upto the reporting period (Amount in Crores) (?)	Amount spent: Direct or through implementing agency
	Integrated Rural Development Projects in villages around ten infrastructure projects of the Company	Selected Infrastructure projects of the Company	1. Highway Safety: Creating Emergency Response system through the First Responders amongst the local villagers and conducting awareness / training sessions on various aspects of highway safety to the residents around the project	0.58	-	-	-
1	2. Livelihood Development: marginalized women and small farmers supported to establish farm and off farm income generating initiatives	0.40	-	-			
2		3. Enhancing Education Outcomes: innovatively improving teaching learning through Computer Buses, life skill education, trainings for teachers etc. in Govt. Schools, Promoting Education	1.81	0.02		Directly by ITNL – Rs 0.02 Cr  Through Implementation Agency Think Foundation for promoting education.	



## 4. Local Area Projects:

	a) Supporting Community Healthcare through Medical Mobile Units and other innovative interventions				
3	b) Improving Sanitation Along the Highway and in Schools in support of Swacch Bharat Abhiyan	1.35	-	-	
	c) Preservation & promotion and propagate the rich intangible heritage of the Indian Classical Music				
	Total	4.14	0.02	0	0

## Textual information (62)

**Disclosure responsibility statement of CSR committee that implementation and monitoring of CSR policy is in compliance with CSR policy of company**

The CSR Policy of the Company was approved by the erstwhile Board at its meeting held on May 13, 2014. The CSR Policy was effective from April 1, 2014. Details of the CSR expenditure during the first six months of the year under review are given in Annexure V enclosed to the report.

**[610500] Notes - Events after reporting period**

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

	<b>01/04/2018 to 31/03/2019</b>	<b>01/04/2017 to 31/03/2018</b>
Disclosure of earnings per share [TextBlock]	E a r n i n g per share for the year ended March 31, 2018 is ? 7.65 ( for the year ended March 31, 2017 is ? 7.19)	NA
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0

**[610900] Notes - First time adoption**

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

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