

PHILIPS LIGHTING INDIA LIMITED
Standalone Financial Statements for period 01/04/2017 to 31/03/2018

[700300] Disclosure of general information about company

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

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|--|--|---|
| Name of company | PHILIPS LIGHTING INDIA LIMITED | |
| Corporate identity number | U74900WB2015PLC206100 | |
| Permanent account number of entity | AAICP0987G | |
| Address of registered office of company | Mangalam Business Center Block B, 6th Floor , 22 , Camac Street Kolkata Kolkata , WEST BENGAL , INDIA - 700016 | |
| Type of industry | Commercial and Industrial | |
| Date of board meeting when final accounts were approved | 29/06/2018 | |
| Date of start of reporting period | 01/04/2017 | 01/04/2016 |
| Date of end of reporting period | 31/03/2018 | 31/03/2017 |
| Nature of report standalone consolidated | Standalone | |
| Content of report | Financial Statements | |
| Description of presentation currency | INR | |
| Level of rounding used in financial statements | Millions | |
| Type of cash flow statement | Indirect Method | |
| Whether company is maintaining books of account and other relevant books and papers in electronic form | No | |

Disclosure of principal product or services [Table]

..(1)

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

| Types of principal product or services [Axis] | 1 |
|---|---|
| | 01/04/2017 to 31/03/2018 |
| 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 | 9405 |
| Description of product or service category | LMPS & LIGHTING FTTNGS INCL SEARCH LIGHTS AND SPOTLIGHTS E T C N.E.S.ILLUMINATD SIGNS & THE LIKE WTH PRMNANT LGHT SORCE &PRTSNES |
| Turnover of product or service category | 35,128 |
| Highest turnover contributing product or service (ITC 8 digit) code | 94052010 |
| Description of product or service | T A B L E LAMPS,COMPLETE FITTINGS |
| Unit of measurement of highest contributing product or service | NOs |
| Turnover of highest contributing product or service | 33,957 |

[700600] Disclosures - Directors report**Details of indebtedness of company [Table]**

..(1)

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

| Indebtedness [Axis] | Secured loans excluding deposits [Member] | |
|--|---|------------|
| | 01/04/2017 to 31/03/2018 | 31/03/2017 |
| Details of indebtedness of company [Abstract] | | |
| Details of indebtedness of company [LineItems] | | |
| Changes in indebtedness [Abstract] | | |
| Addition in indebtedness | 70.79 | |
| Reduction in indebtedness | 42.51 | |
| Total changes in indebtedness | 28.28 | |
| Principal amount at end of financial year | 97.8 | 69.51 |
| Total indebtedness at end of financial year | 97.8 | 69.51 |

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

..(1)

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

| Material contracts/arrangements/transactions at arm's length basis [Axis] | 01 | 02 | 03 | 04 |
|--|---------------------------|---|---|--|
| | 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 |
| 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 | Philips Lighting B.V. | Philips Lighting B.V. | Philips Lighting Hong Kong Ltd | Philips Lighting Luminaires (Shanghai) Co., Ltd. |
| Nature of related party relationship | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company |
| Description of nature of material contracts/arrangements/transactions with related party | Purchase of IT Services | Purchase of Raw Material and Stock-in-trade | Purchase of Raw Material and Stock-in-trade | Purchase of Raw Material and Stock-in-trade |
| Duration of material contracts/arrangements/transactions with related party | Yearly | Yearly | Yearly | Yearly |
| Dates of approval of material contracts/arrangements/transactions with related party by board | (A) 31/03/2018 | (B) 31/03/2018 | (C) 31/03/2018 | (D) 31/03/2018 |
| Amount paid as advances if any for material contracts/arrangements/transactions with related party | (E) 347 | (F) 592 | (G) 325 | (H) 123 |

Footnotes

(A) Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis

(B) Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis

(C) Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis

(D) Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis

(E) Value of Transactions during the Year Ended March 31, 2018 (Rs Million)

(F) Value of Transactions during the Year Ended March 31, 2018 (Rs Million)

(G) Value of Transactions during the Year Ended March 31, 2018 (Rs Million)

(H) Value of Transactions during the Year Ended March 31, 2018 (Rs Million)

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

..(2)

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

| Material contracts/arrangements/transactions at arm's length basis [Axis] | 05 | 06 | 07 | 08 |
|--|--|--|--|---------------------------|
| | 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 |
| 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 | Philips Lighting North America Corporation | Philips Lighting Poland Sp. z o.o. | Philips Luminares (Chengdu) Co., Ltd. | Philips Lighting B.V. |
| Nature of related party relationship | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company | Fellow Subsidiary company |
| Description of nature of material contracts/arrangements/transactions with related party | Purchase of Raw Material and Stock-in -trade | Purchase of Raw Material and Stock-in -trade | Purchase of Raw Material and Stock-in -trade | Sale of products |
| Duration of material contracts/arrangements/transactions with related party | Yearly | Yearly | Yearly | Yearly |
| Dates of approval of material contracts/arrangements/transactions with related party by board | (A) 31/03/2018 | (B) 31/03/2018 | (C) 31/03/2018 | (D) 31/03/2018 |
| Amount paid as advances if any for material contracts/arrangements/transactions with related party | (E) 144 | (F) 204 | (G) 189 | (H) 251 |

Footnotes

- (A) Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis
- (B) Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis
- (C) Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis
- (D) Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis
- (E) Value of Transactions during the Year Ended March 31, 2018 (Rs Million)
- (F) Value of Transactions during the Year Ended March 31, 2018 (Rs Million)
- (G) Value of Transactions during the Year Ended March 31, 2018 (Rs Million)
- (H) Value of Transactions during the Year Ended March 31, 2018 (Rs Million)

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

..(3)

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

| Material contracts/arrangements/transactions at arm's length basis [Axis] | 09 | 010 | 011 | 012 |
|--|--------------------------------|-------------------------------|---------------------------|-------------------------------|
| | 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 |
| 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 | Philips Lighting Hong Kong Ltd | Philips Lighting Holding B.V. | Philips Lighting B.V. | Philips Lighting Holding B.V. |
| Nature of related party relationship | Fellow Subsidiary company | Holding company | Fellow Subsidiary company | Holding company |
| Description of nature of material contracts/arrangements/transactions with related party | Sale of products | Sale of Services | Sale of Services | Management Support Services |
| Duration of material contracts/arrangements/transactions with related party | Yearly | Yearly | Yearly | Yearly |
| Dates of approval of material contracts/arrangements/transactions with related party by board | (A) 31/03/2018 | (B) 31/03/2018 | (C) 31/03/2018 | (D) 31/03/2018 |
| Amount paid as advances if any for material contracts/arrangements/transactions with related party | (E) 865 | (F) 131 | (G) 1,015 | (H) 1,448 |

Footnotes

- (A) Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis
 (B) Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis
 (C) Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis
 (D) Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis
 (E) Value of Transactions during the Year Ended March 31, 2018 (Rs Million)
 (F) Value of Transactions during the Year Ended March 31, 2018 (Rs Million)
 (G) Value of Transactions during the Year Ended March 31, 2018 (Rs Million)
 (H) Value of Transactions during the Year Ended March 31, 2018 (Rs Million)

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

..(4)

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

| Material contracts/arrangements/transactions at arm's length basis [Axis] | 013 | | 014 | |
|--|--------------------------------|--|--------------------------------|--|
| | 01/04/2017 to 31/03/2018 | | 01/04/2017 to 31/03/2018 | |
| 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 | Philips Lighting B.V. | | Philips Lighting Hong Kong Ltd | |
| Nature of related party relationship | Fellow Subsidiary company | | Fellow Subsidiary company | |
| Description of nature of material contracts/arrangements/transactions with related party | Technical Royalty | | Technical Royalty | |
| Duration of material contracts/arrangements/transactions with related party | Yearly | | Yearly | |
| Dates of approval of material contracts/arrangements/transactions with related party by board | (A) 31/03/2018 | | (B) 31/03/2018 | |
| Amount paid as advances if any for material contracts/arrangements/transactions with related party | (C) 454 | | (D) 560 | |

Footnotes

- (A) Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis
 (B) Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis
 (C) Value of Transactions during the Year Ended March 31, 2018 (Rs Million)
 (D) Value of Transactions during the Year Ended March 31, 2018 (Rs Million)

Details of shareholding pattern [Table]

..(1)

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

| Shareholding pattern [Axis] | Promoters [Member] | | Foreign [Member] | |
|--|--------------------------------|----------------------|--------------------------------|----------------------|
| | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2017 to 31/03/2018 | 31/03/2017 |
| Details of shareholding pattern [Abstract] | | | | |
| Details of shareholding pattern [LineItems] | | | | |
| Number of demat shares held at end of period | [shares] 0 | [shares] 0 | [shares] 0 | [shares] 0 |
| Number of physical shares held end of period | [shares] 5,52,90,242 | [shares] 5,52,90,242 | [shares] 5,52,90,242 | [shares] 5,52,90,242 |
| Total number of shares held at end of period | [shares] 5,52,90,242 | [shares] 5,52,90,242 | [shares] 5,52,90,242 | [shares] 5,52,90,242 |
| Percentage of total shares held at end of period | 96.13% | 96.13% | 96.13% | 96.13% |
| Percentage of change in shares held during year | 0.00% | | 0.00% | |
| Total number of shares held at end of period | [shares] 5,52,90,242 | [shares] 5,52,90,242 | [shares] 5,52,90,242 | [shares] 5,52,90,242 |
| Percentage of total shares held at end of period | 96.13% | 96.13% | 96.13% | 96.13% |
| Percentage of change in shares held during year | 0.00% | | 0.00% | |
| Total number of shares held at end of period | [shares] 5,52,90,242 | [shares] 5,52,90,242 | [shares] 5,52,90,242 | [shares] 5,52,90,242 |
| Percentage of total shares held at end of period | 96.13% | 96.13% | 96.13% | 96.13% |
| Total number of shares held at end of period | [shares] 5,52,90,242 | [shares] 5,52,90,242 | [shares] 5,52,90,242 | [shares] 5,52,90,242 |
| Percentage of total shares held at end of period | 96.13% | 96.13% | 96.13% | 96.13% |
| Total number of shares held at end of period | [shares] 5,52,90,242 | [shares] 5,52,90,242 | [shares] 5,52,90,242 | [shares] 5,52,90,242 |
| Percentage of total shares held at end of period | 96.13% | 96.13% | 96.13% | 96.13% |

Details of shareholding pattern [Table]

..(2)

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

| Shareholding pattern [Axis] | Foreign corporate bodies [Member] | | Public shareholding [Member] | |
|--|-----------------------------------|----------------------|--------------------------------|--------------------|
| | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2017 to 31/03/2018 | 31/03/2017 |
| Details of shareholding pattern [Abstract] | | | | |
| Details of shareholding pattern [LineItems] | | | | |
| Number of demat shares held at end of period | [shares] 0 | [shares] 0 | [shares] 9,89,172 | [shares] 9,58,004 |
| Number of physical shares held end of period | [shares] 5,52,90,242 | [shares] 5,52,90,242 | [shares] 12,37,828 | [shares] 12,68,996 |
| Total number of shares held at end of period | [shares] 5,52,90,242 | [shares] 5,52,90,242 | [shares] 22,27,000 | [shares] 22,27,000 |
| Percentage of total shares held at end of period | 96.13% | 96.13% | 3.87% | 3.87% |
| Percentage of change in shares held during year | 0.00% | | 0.00% | |
| Total number of shares held at end of period | [shares] 5,52,90,242 | [shares] 5,52,90,242 | [shares] 22,27,000 | [shares] 22,27,000 |
| Percentage of total shares held at end of period | 96.13% | 96.13% | 3.87% | 3.87% |
| Percentage of change in shares held during year | 0.00% | | 0.00% | |
| Total number of shares held at end of period | [shares] 5,52,90,242 | [shares] 5,52,90,242 | [shares] 22,27,000 | [shares] 22,27,000 |
| Percentage of total shares held at end of period | 96.13% | 96.13% | 3.87% | 3.87% |
| Total number of shares held at end of period | [shares] 5,52,90,242 | [shares] 5,52,90,242 | [shares] 22,27,000 | [shares] 22,27,000 |
| Percentage of total shares held at end of period | 96.13% | 96.13% | 3.87% | 3.87% |
| Total number of shares held at end of period | [shares] 5,52,90,242 | [shares] 5,52,90,242 | [shares] 22,27,000 | [shares] 22,27,000 |
| Percentage of total shares held at end of period | 96.13% | 96.13% | 3.87% | 3.87% |

Details of shareholding pattern [Table]

..(3)

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

| Shareholding pattern [Axis] | Institutions [Member] | | Mutual funds [Member] | |
|--|--------------------------------|-----------------|-----------------------|----------------|
| | 01/04/2017 to 31/03/2018 | 31/03/2017 | 31/03/2018 | 31/03/2017 |
| Details of shareholding pattern [Abstract] | | | | |
| Details of shareholding pattern [LineItems] | | | | |
| Number of demat shares held at end of period | [shares] 2,274 | [shares] 2,274 | [shares] 0 | [shares] 0 |
| Number of physical shares held end of period | [shares] 10,988 | [shares] 10,988 | [shares] 2,293 | [shares] 2,293 |
| Total number of shares held at end of period | [shares] 13,262 | [shares] 13,262 | [shares] 2,293 | [shares] 2,293 |
| Percentage of total shares held at end of period | 0.02% | 0.02% | 0.00% | 0.00% |
| Percentage of change in shares held during year | 0.00% | | | |
| Total number of shares held at end of period | [shares] 13,262 | [shares] 13,262 | [shares] 2,293 | [shares] 2,293 |
| Percentage of total shares held at end of period | 0.02% | 0.02% | 0.00% | 0.00% |
| Percentage of change in shares held during year | 0.00% | | | |
| Total number of shares held at end of period | [shares] 13,262 | [shares] 13,262 | [shares] 2,293 | [shares] 2,293 |
| Percentage of total shares held at end of period | 0.02% | 0.02% | 0.00% | 0.00% |
| Total number of shares held at end of period | [shares] 13,262 | [shares] 13,262 | [shares] 2,293 | [shares] 2,293 |
| Percentage of total shares held at end of period | 0.02% | 0.02% | 0.00% | 0.00% |
| Total number of shares held at end of period | [shares] 13,262 | [shares] 13,262 | [shares] 2,293 | [shares] 2,293 |
| Percentage of total shares held at end of period | 0.02% | 0.02% | 0.00% | 0.00% |

Details of shareholding pattern [Table]

..(4)

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

| Shareholding pattern [Axis] | Public shareholding banks/financial institutions [Member] | | Non institutions [Member] | |
|--|---|-----------------|---------------------------|--------------------|
| | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2017 to 31/03/2018 | 31/03/2017 |
| Details of shareholding pattern [Abstract] | | | | |
| Details of shareholding pattern [LineItems] | | | | |
| Number of demat shares held at end of period | [shares] 2,274 | [shares] 2,274 | [shares] 9,86,898 | [shares] 9,55,730 |
| Number of physical shares held end of period | [shares] 8,695 | [shares] 8,695 | [shares] 12,26,840 | [shares] 12,58,008 |
| Total number of shares held at end of period | [shares] 10,969 | [shares] 10,969 | [shares] 22,13,738 | [shares] 22,13,738 |
| Percentage of total shares held at end of period | 0.02% | 0.02% | 3.85% | 3.85% |
| Percentage of change in shares held during year | 0.00% | | 0.00% | |
| Total number of shares held at end of period | [shares] 10,969 | [shares] 10,969 | [shares] 22,13,738 | [shares] 22,13,738 |
| Percentage of total shares held at end of period | 0.02% | 0.02% | 3.85% | 3.85% |
| Percentage of change in shares held during year | 0.00% | | 0.00% | |
| Total number of shares held at end of period | [shares] 10,969 | [shares] 10,969 | [shares] 22,13,738 | [shares] 22,13,738 |
| Percentage of total shares held at end of period | 0.02% | 0.02% | 3.85% | 3.85% |
| Total number of shares held at end of period | [shares] 10,969 | [shares] 10,969 | [shares] 22,13,738 | [shares] 22,13,738 |
| Percentage of total shares held at end of period | 0.02% | 0.02% | 3.85% | 3.85% |
| Total number of shares held at end of period | [shares] 10,969 | [shares] 10,969 | [shares] 22,13,738 | [shares] 22,13,738 |
| Percentage of total shares held at end of period | 0.02% | 0.02% | 3.85% | 3.85% |

Details of shareholding pattern [Table]

..(5)

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

| Shareholding pattern [Axis] | Non institutions corporate bodies [Member] | | Indian corporate bodies [Member] | |
|--|--|-----------------|----------------------------------|-----------------|
| | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2017 to 31/03/2018 | 31/03/2017 |
| Details of shareholding pattern [Abstract] | | | | |
| Details of shareholding pattern [LineItems] | | | | |
| Number of demat shares held at end of period | [shares] 37,556 | [shares] 36,258 | [shares] 37,556 | [shares] 36,258 |
| Number of physical shares held end of period | [shares] 13,157 | [shares] 13,605 | [shares] 13,157 | [shares] 13,605 |
| Total number of shares held at end of period | [shares] 50,713 | [shares] 49,863 | [shares] 50,713 | [shares] 49,863 |
| Percentage of total shares held at end of period | 0.09% | 0.09% | 0.09% | 0.09% |
| Percentage of change in shares held during year | 0.00% | | 0.00% | |
| Total number of shares held at end of period | [shares] 50,713 | [shares] 49,863 | [shares] 50,713 | [shares] 49,863 |
| Percentage of total shares held at end of period | 0.09% | 0.09% | 0.09% | 0.09% |
| Percentage of change in shares held during year | 0.00% | | 0.00% | |
| Total number of shares held at end of period | [shares] 50,713 | [shares] 49,863 | [shares] 50,713 | [shares] 49,863 |
| Percentage of total shares held at end of period | 0.09% | 0.09% | 0.09% | 0.09% |
| Total number of shares held at end of period | [shares] 50,713 | [shares] 49,863 | [shares] 50,713 | [shares] 49,863 |
| Percentage of total shares held at end of period | 0.09% | 0.09% | 0.09% | 0.09% |
| Total number of shares held at end of period | [shares] 50,713 | [shares] 49,863 | [shares] 50,713 | [shares] 49,863 |
| Percentage of total shares held at end of period | 0.09% | 0.09% | 0.09% | 0.09% |

Details of shareholding pattern [Table]

..(6)

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

| Shareholding pattern [Axis] | Individuals [Member] | | Individual shareholders holding nominal share capital upto rupees one lakh [Member] | |
|--|--------------------------|--------------------|---|--------------------|
| | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2017 to 31/03/2018 | 31/03/2017 |
| Details of shareholding pattern [Abstract] | | | | |
| Details of shareholding pattern [LineItems] | | | | |
| Number of demat shares held at end of period | [shares] 9,02,389 | [shares] 8,71,014 | [shares] 7,44,073 | [shares] 7,38,291 |
| Number of physical shares held end of period | [shares] 12,00,742 | [shares] 12,31,417 | [shares] 12,00,742 | [shares] 12,31,417 |
| Total number of shares held at end of period | [shares] 21,03,131 | [shares] 21,02,431 | [shares] 19,44,815 | [shares] 19,69,708 |
| Percentage of total shares held at end of period | 3.66% | 3.65% | 3.38% | 3.42% |
| Percentage of change in shares held during year | 0.00% | | -0.04% | |
| Total number of shares held at end of period | [shares] 21,03,131 | [shares] 21,02,431 | [shares] 19,44,815 | [shares] 19,69,708 |
| Percentage of total shares held at end of period | 3.66% | 3.65% | 3.38% | 3.42% |
| Percentage of change in shares held during year | 0.00% | | -0.04% | |
| Total number of shares held at end of period | [shares] 21,03,131 | [shares] 21,02,431 | [shares] 19,44,815 | [shares] 19,69,708 |
| Percentage of total shares held at end of period | 3.66% | 3.65% | 3.38% | 3.42% |
| Total number of shares held at end of period | [shares] 21,03,131 | [shares] 21,02,431 | [shares] 19,44,815 | [shares] 19,69,708 |
| Percentage of total shares held at end of period | 3.66% | 3.65% | 3.38% | 3.42% |
| Total number of shares held at end of period | [shares] 21,03,131 | [shares] 21,02,431 | [shares] 19,44,815 | [shares] 19,69,708 |
| Percentage of total shares held at end of period | 3.66% | 3.65% | 3.38% | 3.42% |

Details of shareholding pattern [Table]

..(7)

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

| Shareholding pattern [Axis] | Individual shareholders holding nominal share capital in excess of rupees one lakh [Member] | | Other non-institutions [Member] | |
|--|---|-------------------|---------------------------------|---------------------|
| | 01/04/2017 to 31/03/2018 | 31/03/2017 | 31/03/2018 | 31/03/2017 |
| Details of shareholding pattern [Abstract] | | | | |
| Details of shareholding pattern [LineItems] | | | | |
| Number of demat shares held at end of period | [shares] 1,58,316 | [shares] 1,32,723 | [shares] 46,953 | (A) [shares] 48,458 |
| Number of physical shares held end of period | [shares] 0 | [shares] 0 | [shares] 12,941 | [shares] 12,986 |
| Total number of shares held at end of period | [shares] 1,58,316 | [shares] 1,32,723 | [shares] 59,894 | [shares] 61,444 |
| Percentage of total shares held at end of period | 0.28% | 0.23% | 0.10% | 0.11% |
| Percentage of change in shares held during year | 0.04% | | | |
| Total number of shares held at end of period | [shares] 1,58,316 | [shares] 1,32,723 | [shares] 59,894 | [shares] 61,444 |
| Percentage of total shares held at end of period | 0.28% | 0.23% | 0.10% | 0.11% |
| Percentage of change in shares held during year | 0.04% | | | |
| Total number of shares held at end of period | [shares] 1,58,316 | [shares] 1,32,723 | [shares] 59,894 | [shares] 61,444 |
| Percentage of total shares held at end of period | 0.28% | 0.23% | 0.10% | 0.11% |
| Total number of shares held at end of period | [shares] 1,58,316 | [shares] 1,32,723 | [shares] 59,894 | [shares] 61,444 |
| Percentage of total shares held at end of period | 0.28% | 0.23% | 0.10% | 0.11% |
| Total number of shares held at end of period | [shares] 1,58,316 | [shares] 1,32,723 | [shares] 59,894 | [shares] 61,444 |
| Percentage of total shares held at end of period | 0.28% | 0.23% | 0.10% | 0.11% |

Footnotes

(A) NBFC

Details of directors signing board report [Table]

..(1)

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

| Directors signing board report [Axis] | 1 | 2 |
|---|--|--------------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 |
| 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 | SUMIT | SUKANTO |
| Middle name of director | PADMAKAR | |
| Last name of director | JOSHI | AICH |
| Designation of director | Vice-Chairman, Managing Director and CEO | Whole Time Director and CFO |
| Director identification number of director | 07018906 | 02175058 |
| Date of signing board report | 29/06/2018 | 29/06/2018 |

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

..(1)

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

| Principal business activities of company [Axis] | Product/service 1 [Member] |
|--|--------------------------------|
| | 01/04/2017 to 31/03/2018 |
| 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 | Lighting |
| Description of main product/service | Lighting |
| NIC code of product/service | 2740 |
| Percentage to total turnover of company | 100.00% |

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 [Table] ..(1)

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

| 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 [Axis] | Employee 1 [Member] | Employee 2 [Member] | Employee 3 [Member] | Employee 4 [Member] |
|--|---------------------------------|---------------------------------|--|--|
| | 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 |
| Designation of employee | MD & CEO | WTD & CFO | R&D Group Manager, Business Professional Systems | Logistics Manager |
| Remuneration received | 27.33 | 8.54 | 38 | 10 |
| Qualifications | B.Tech | CA | B.E, MBA | MBA |
| Experience | 25 | 21 | 25 | 36 |
| Date of commencement of employment | 22/04/2015 | (A) 22/04/2015 | (B) 22/04/2015 | (C) 22/04/2015 |
| Age in Years | [pure] 46 | [pure] 46 | [pure] 46 | [pure] 56 |
| Last employment held by the employee | HCL Infosystems | EMAMI PAPER MILLS | Bosch | Handicrafts and Handlooms Exports Corporation of India Limited |
| 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 for a part of financial year, at the rate in aggregate was not less than eight lakh and fifty thousand rupees per month [LineItems] | | | | |
| Designation of employee | MD & CEO | WTD & CFO | R&D Group Manager, Business Professional Systems | Logistics Manager |
| Remuneration received | 27.33 | 8.54 | 38 | 10 |
| Qualifications | B.Tech | CA | B.E, MBA | MBA |
| Experience | 25 | 21 | 25 | 36 |
| Date of commencement of employment | 22/04/2015 | (A) 22/04/2015 | (B) 22/04/2015 | (C) 22/04/2015 |
| Age in Years | [pure] 46 | [pure] 46 | [pure] 46 | [pure] 56 |
| Last employment held by the employee | HCL Infosystems | EMAMI PAPER MILLS | Bosch | Handicrafts and Handlooms Exports Corporation of India Limited |
| Designation of employee | MD & CEO | WTD & CFO | R&D Group Manager, Business Professional Systems | Logistics Manager |
| Remuneration received | 27.33 | 8.54 | 38 | 10 |
| Qualifications | B.Tech | CA | B.E, MBA | MBA |
| Experience | 25 | 21 | 25 | 36 |
| Date of commencement of employment | 22/04/2015 | (A) 22/04/2015 | (B) 22/04/2015 | (C) 22/04/2015 |
| Age in Years | [pure] 46 | [pure] 46 | [pure] 46 | [pure] 56 |
| Last employment held by the employee | HCL Infosystems | EMAMI PAPER MILLS | Bosch | Handicrafts and Handlooms Exports Corporation of India Limited |

Footnotes

(A) Date of Commencement of employment in the Group is 17/05/1999

(B) Date of Commencement of employment in the Group is 01/04/2012

(C) Date of Commencement of employment in the Group is 07/05/1999

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 [Table] ..(2)

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

| 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 [Axis] | Employee 5 [Member] |
|--|---------------------------------|
| | 01/04/2017 to 31/03/2018 |
| Designation of employee | System Architect |
| Remuneration received | 11.04 |
| Qualifications | PGD, BME |
| Experience | 37 |
| Date of commencement of employment | (A) 22/04/2015 |
| Age in Years | [pure] 60 |
| Last employment held by the employee | NA |
| 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 for a part of financial year, at the rate in aggregate was not less than eight lakh and fifty thousand rupees per month [LineItems] | |
| Designation of employee | System Architect |
| Remuneration received | 11.04 |
| Qualifications | PGD, BME |
| Experience | 37 |
| Date of commencement of employment | (A) 22/04/2015 |
| Age in Years | [pure] 60 |
| Last employment held by the employee | NA |
| Designation of employee | System Architect |
| Remuneration received | 11.04 |
| Qualifications | PGD, BME |
| Experience | 37 |
| Date of commencement of employment | (A) 22/04/2015 |
| Age in Years | [pure] 60 |
| Last employment held by the employee | NA |

Footnotes

(A) Date of Commencement of employment in the Group is 10/07/1981

Top ten employed throughout the financial year of a part was in receipt of aggregate remuneration in excess of managing director or wholtime director or manager and holds by himself along with spouse and children not less than two percent of equity shares of ..(1) company [Table]

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

| Top ten employed throughout the financial year of a part was in receipt of aggregate remuneration in excess of managing director or wholtime director or manager and holds by himself along with spouse and children not less than two percent of equity shares of company [Axis] | Employee 1 [Member] | Employee 2 [Member] | Employee 3 [Member] | Employee 4 [Member] |
|--|--|------------------------------|--------------------------|--------------------------------------|
| | 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 |
| Designation of employee | R&D Group Manager, Business Professional Systems | Business Leader Professional | Sales Manager Consumer | HR Business Partner, BG Professional |
| Remuneration received | 38 | 16.61 | 11.96 | 14.93 |
| Qualifications | B.E, MBA | M.B.A | M.B.A | M.B.A |
| Experience | 25 | 33 | 28 | 21 |
| Date of commencement of employment | (A) 22/04/2015 | (B) 22/04/2015 | (C) 22/04/2015 | (D) 22/04/2015 |
| Age in Years | [pure] 46 | [pure] 57 | [pure] 46 | [pure] 44 |
| Last employment held by the employee | Bosch | N.A. | GIBLITE ELECTRICALS LTD; | Bharti Airtel |
| Designation of employee | R&D Group Manager, Business Professional Systems | Business Leader Professional | Sales Manager Consumer | HR Business Partner, BG Professional |
| Remuneration received | 38 | 16.61 | 11.96 | 14.93 |
| Qualifications | B.E, MBA | M.B.A | M.B.A | M.B.A |
| Experience | 25 | 33 | 28 | 21 |
| Date of commencement of employment | (A) 22/04/2015 | (B) 22/04/2015 | (C) 22/04/2015 | (D) 22/04/2015 |
| Age in Years | [pure] 46 | [pure] 57 | [pure] 46 | [pure] 44 |
| Last employment held by the employee | Bosch | N.A. | GIBLITE ELECTRICALS LTD; | Bharti Airtel |
| Top ten employed throughout the financial year of a part was in receipt of aggregate remuneration in excess of managing director or wholtime director or manager and holds by himself along with spouse and children not less than two percent of equity shares of company [Abstract] | | | | |
| Top ten employed throughout the financial year of a part was in receipt of aggregate remuneration in excess of managing director or wholtime director or manager and holds by himself along with spouse and children not less than two percent of equity shares of company [LineItems] | | | | |
| Designation of employee | R&D Group Manager, Business Professional Systems | Business Leader Professional | Sales Manager Consumer | HR Business Partner, BG Professional |
| Remuneration received | 38 | 16.61 | 11.96 | 14.93 |
| Qualifications | B.E, MBA | M.B.A | M.B.A | M.B.A |
| Experience | 25 | 33 | 28 | 21 |
| Date of commencement of employment | (A) 22/04/2015 | (B) 22/04/2015 | (C) 22/04/2015 | (D) 22/04/2015 |
| Age in Years | [pure] 46 | [pure] 57 | [pure] 46 | [pure] 44 |
| Last employment held by the employee | Bosch | N.A. | GIBLITE ELECTRICALS LTD; | Bharti Airtel |

Footnotes

- (A) Date of Commencement of employment in the Group is 01/04/2012
- (B) Date of Commencement of employment in the Group is 15/10/1984
- (C) Date of Commencement of employment in the Group is 12/01/1995
- (D) Date of Commencement of employment in the Group is 01/04/2013

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 ..(2) company [Table]

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

| 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 [Axis] | Employee 5 [Member] | Employee 6 [Member] | Employee 7 [Member] |
|---|--------------------------|---------------------------------------|------------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 |
| Designation of employee | Business Leader | Supply Chain Manager | Market Tax Manager |
| Remuneration received | 13.57 | 12.96 | 13.01 |
| Qualifications | M.S. | PGD in IE | C.A. |
| Experience | 25 | 22 | 27 |
| Date of commencement of employment | (A) 22/04/2015 | (B) 22/04/2015 | (C) 22/04/2015 |
| Age in Years | [pure] 48 | [pure] 48 | [pure] 55 |
| Last employment held by the employee | OSRAM INDIA | PepsiCo India Holding Private Limited | NORTEL NETWORK INDIA PVT LTD |
| Designation of employee | Business Leader | Supply Chain Manager | Market Tax Manager |
| Remuneration received | 13.57 | 12.96 | 13.01 |
| Qualifications | M.S. | PGD in IE | C.A. |
| Experience | 25 | 22 | 27 |
| Date of commencement of employment | (A) 22/04/2015 | (B) 22/04/2015 | (C) 22/04/2015 |
| Age in Years | [pure] 48 | [pure] 48 | [pure] 55 |
| Last employment held by the employee | OSRAM INDIA | PepsiCo India Holding Private Limited | NORTEL NETWORK INDIA PVT LTD |
| 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] | | | |
| 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 [LineItems] | | | |
| Designation of employee | Business Leader | Supply Chain Manager | Market Tax Manager |
| Remuneration received | 13.57 | 12.96 | 13.01 |
| Qualifications | M.S. | PGD in IE | C.A. |
| Experience | 25 | 22 | 27 |
| Date of commencement of employment | (A) 22/04/2015 | (B) 22/04/2015 | (C) 22/04/2015 |
| Age in Years | [pure] 48 | [pure] 48 | [pure] 55 |
| Last employment held by the employee | OSRAM INDIA | PepsiCo India Holding Private Limited | NORTEL NETWORK INDIA PVT LTD |

Footnotes

(A) Date of Commencement of employment in the Group is 29/01/2010

(B) Date of Commencement of employment in the Group is 17/10/2014

(C) Date of Commencement of employment in the Group is 02/05/2007

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 Millions 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] |
|---|---------------------------------|----------------------------------|---------------------------------|---------------------------------|
| | 01/04/2017 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 |
| 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 | Market Manager | Tax Business Leader Professional | Business Leader | MD & CEO |
| Remuneration received | | 13 | 16.6 | 13.57 |
| Qualifications | C.A. | M.B.A | M.S. | MBA |
| Experience | 27 | 33 | 25 | 20 |
| Date of commencement of employment | (A) 22/04/2015 | (B) 22/04/2015 | (C) 22/04/2015 | (D) 22/04/2015 |
| Age in Years | [pure] 55 | [pure] 57 | [pure] 48 | [pure] 44 |
| Last employment held by the employee | NORTEL NETWORK INDIA PVT LTD | N.A. | OSRAM INDIA | WHIRLPOOL CORP |
| Designation of employee | Market Manager | Tax Business Leader Professional | Business Leader | MD & CEO |
| Remuneration received | | 13 | 16.6 | 13.57 |
| Qualifications | C.A. | M.B.A | M.S. | MBA |
| Experience | 27 | 33 | 25 | 20 |
| Date of commencement of employment | (A) 22/04/2015 | (B) 22/04/2015 | (C) 22/04/2015 | (D) 22/04/2015 |
| Age in Years | [pure] 55 | [pure] 57 | [pure] 48 | [pure] 44 |
| Last employment held by the employee | NORTEL NETWORK INDIA PVT LTD | N.A. | OSRAM INDIA | WHIRLPOOL CORP |
| Designation of employee | Market Manager | Tax Business Leader Professional | Business Leader | MD & CEO |
| Remuneration received | | 13 | 16.6 | 13.57 |
| Qualifications | C.A. | M.B.A | M.S. | MBA |
| Experience | 27 | 33 | 25 | 20 |
| Date of commencement of employment | (A) 22/04/2015 | (B) 22/04/2015 | (C) 22/04/2015 | (D) 22/04/2015 |
| Age in Years | [pure] 55 | [pure] 57 | [pure] 48 | [pure] 44 |
| Last employment held by the employee | NORTEL NETWORK INDIA PVT LTD | N.A. | OSRAM INDIA | WHIRLPOOL CORP |

Footnotes

- (A) Date of Commencement of employment in the Group is 02/05/2007
- (B) Date of Commencement of employment in the Group is 15/10/84
- (C) Date of Commencement of employment in the Group is 29/01/10
- (D) Date of Commencement of employment in the Group is 05/09/2011

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 Millions 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] |
|---|---------------------------------|--------------------------------------|---------------------------------------|---------------------------------------|
| | 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 |
| 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 | Sales Manager Consumer | HR Business Partner, BG Professional | WTD & Marketing Manager | Supply Chain Manager |
| Remuneration received | 11.96 | 14.93 | 15.33 | 12.96 |
| Qualifications | M.B.A | M.B.A | M.B.A | PGD in IE |
| Experience | 28 | 21 | 24 | 22 |
| Date of commencement of employment | (A) 22/04/2015 | (B) 22/04/2015 | (C) 22/04/2015 | (D) 22/04/2015 |
| Age in Years | [pure] 46 | [pure] 44 | [pure] 50 | [pure] 48 |
| Last employment held by the employee | GIBLITE ELECTRICALS LTD; | Bharti Airtel | Mind bender Solutions Private Limited | PepsiCo India Holding Private Limited |
| Designation of employee | Sales Manager Consumer | HR Business Partner, BG Professional | WTD & Marketing Manager | Supply Chain Manager |
| Remuneration received | 11.96 | 14.93 | 15.33 | 12.96 |
| Qualifications | M.B.A | M.B.A | M.B.A | PGD in IE |
| Experience | 28 | 21 | 24 | 22 |
| Date of commencement of employment | (A) 22/04/2015 | (B) 22/04/2015 | (C) 22/04/2015 | (D) 22/04/2015 |
| Age in Years | [pure] 46 | [pure] 44 | [pure] 50 | [pure] 48 |
| Last employment held by the employee | GIBLITE ELECTRICALS LTD; | Bharti Airtel | Mind bender Solutions Private Limited | PepsiCo India Holding Private Limited |
| Designation of employee | Sales Manager Consumer | HR Business Partner, BG Professional | WTD & Marketing Manager | Supply Chain Manager |
| Remuneration received | 11.96 | 14.93 | 15.33 | 12.96 |
| Qualifications | M.B.A | M.B.A | M.B.A | PGD in IE |
| Experience | 28 | 21 | 24 | 22 |
| Date of commencement of employment | (A) 22/04/2015 | (B) 22/04/2015 | (C) 22/04/2015 | (D) 22/04/2015 |
| Age in Years | [pure] 46 | [pure] 44 | [pure] 50 | [pure] 48 |
| Last employment held by the employee | GIBLITE ELECTRICALS LTD; | Bharti Airtel | Mind bender Solutions Private Limited | PepsiCo India Holding Private Limited |

Footnotes

- (A) Date of Commencement of employment in the Group is 12/01/1995
- (B) Date of Commencement of employment in the Group is 01/04/2013
- (C) Date of Commencement of employment in the Group is 21/05/14
- (D) Date of Commencement of employment in the Group is 17/10/2014

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 Millions 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] |
|---|---------------------------------|--------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 |
| 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 | Business Transformation Manager | HR Partner Business |
| Remuneration received | 17.35 | 10.35 |
| Qualifications | MBA | M.B.A |
| Experience | 20 | 19 |
| Date of commencement of employment | (A) 22/04/2015 | 01/03/2017 |
| Age in Years | [pure] 56 | [pure] 41 |
| Last employment held by the employee | CK Birla Healthcare Ltd | Philips India Pvt Ltd |
| Designation of employee | Business Transformation Manager | HR Partner Business |
| Remuneration received | 17.35 | 10.35 |
| Qualifications | MBA | M.B.A |
| Experience | 20 | 19 |
| Date of commencement of employment | (A) 22/04/2015 | 01/03/2017 |
| Age in Years | [pure] 56 | [pure] 41 |
| Last employment held by the employee | CK Birla Healthcare Ltd | Philips India Pvt Ltd |
| Designation of employee | Business Transformation Manager | HR Partner Business |
| Remuneration received | 17.35 | 10.35 |
| Qualifications | MBA | M.B.A |
| Experience | 20 | 19 |
| Date of commencement of employment | (A) 22/04/2015 | 01/03/2017 |
| Age in Years | [pure] 56 | [pure] 41 |
| Last employment held by the employee | CK Birla Healthcare Ltd | Philips India Pvt Ltd |

Footnotes

(A) Date of Commencement of employment in the Group is 02/1/2015

Details of shareholding pattern of top 10 shareholders [Table]

..(1)

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

| Name of top 10 shareholder [Axis] | Top 1 shareholder [Member] | | | |
|--|----------------------------|-----------------|--|-----------------|
| | Shareholding [Member] | | Shareholding at beginning of year [Member] | |
| | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2017 to 31/03/2018 | 31/03/2017 |
| Change in shareholding [Axis] | | | | |
| Total number of shares held at end of period | [shares] 54,700 | [shares] 54,700 | [shares] 54,700 | [shares] 54,700 |
| Percentage of total shares held at end of period | 0.10% | 0.10% | 0.10% | 0.10% |
| Total number of shares held at end of period | [shares] 54,700 | [shares] 54,700 | [shares] 54,700 | [shares] 54,700 |
| Percentage of total shares held at end of period | 0.10% | 0.10% | 0.10% | 0.10% |
| 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] 54,700 | [shares] 54,700 | [shares] 54,700 | [shares] 54,700 |
| Percentage of total shares held at end of period | 0.10% | 0.10% | 0.10% | 0.10% |
| Details of shareholding pattern of top 10 shareholders [Abstract] | | | | |
| Details of shareholding pattern of top 10 shareholders [LineItems] | | | | |
| Name of shareholder | PAYAL BHANSHALI | | PAYAL BHANSHALI | |
| 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] 54,700 | [shares] 54,700 | [shares] 54,700 | [shares] 54,700 |
| Percentage of total shares held at end of period | 0.10% | 0.10% | 0.10% | 0.10% |
| 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] 54,700 | [shares] 54,700 | [shares] 54,700 | [shares] 54,700 |
| Percentage of total shares held at end of period | 0.10% | 0.10% | 0.10% | 0.10% |

Details of shareholding pattern of top 10 shareholders [Table]

..(2)

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

| Name of top 10 shareholder [Axis] | Top 1 shareholder [Member] | Top 2 shareholder [Member] | | |
|--|--|-----------------------------|-----------------|--|
| | Cumulative shareholding during year [Member] | Shareholding [Member] | | Shareholding at beginning of year [Member] |
| Change in shareholding [Axis] | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2017 to 31/03/2018 |
| Total number of shares held at end of period | [shares] 0 | [shares] 27,350 | [shares] 27,350 | [shares] 27,350 |
| Percentage of total shares held at end of period | | 0.05% | 0.05% | 0.05% |
| Total number of shares held at end of period | [shares] 0 | [shares] 27,350 | [shares] 27,350 | [shares] 27,350 |
| Percentage of total shares held at end of period | | 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] 0 | [shares] 27,350 | [shares] 27,350 | [shares] 27,350 |
| Percentage of total shares held at end of period | | 0.05% | 0.05% | 0.05% |
| Details of shareholding pattern of top 10 shareholders [Abstract] | | | | |
| Details of shareholding pattern of top 10 shareholders [LineItems] | | | | |
| Name of shareholder | P A Y A L BHANSHALI | VALLABH ROOPCHAND BHANSHALI | | VALLABH ROOPCHAND BHANSHALI |
| 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] 27,350 | [shares] 27,350 | [shares] 27,350 |
| Percentage of total shares held at end of period | | 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] 0 | [shares] 27,350 | [shares] 27,350 | [shares] 27,350 |
| Percentage of total shares held at end of period | | 0.05% | 0.05% | 0.05% |

Details of shareholding pattern of top 10 shareholders [Table]

..(3)

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

| Name of top 10 shareholder [Axis] | Top 2 shareholder [Member] | | Top 3 shareholder [Member] | |
|--|--|--|----------------------------|-----------------|
| | Shareholding at beginning of year [Member] | Cumulative shareholding during year [Member] | Shareholding [Member] | |
| Change in shareholding [Axis] | 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 | 31/03/2017 |
| Total number of shares held at end of period | [shares] 27,350 | [shares] 0 | [shares] 18,625 | [shares] 14,797 |
| Percentage of total shares held at end of period | 0.05% | | 0.03% | 0.03% |
| Total number of shares held at end of period | [shares] 27,350 | [shares] 0 | [shares] 18,625 | [shares] 14,797 |
| Percentage of total shares held at end of period | 0.05% | | 0.03% | 0.03% |
| Increase decrease in shareholding during year | | [shares] 0 | [shares] 3,828 | |
| Percentage increase decrease in shareholding during year | | 0.00% | 0.00% | |
| Total number of shares held at end of period | [shares] 27,350 | [shares] 0 | [shares] 18,625 | [shares] 14,797 |
| Percentage of total shares held at end of period | 0.05% | | 0.03% | 0.03% |
| Details of shareholding pattern of top 10 shareholders [Abstract] | | | | |
| Details of shareholding pattern of top 10 shareholders [LineItems] | | | | |
| Name of shareholder | | VALLABH ROOPCHAND BHANSHALI | AJAY KUMAR | |
| Increase decrease in shareholding during year | | [shares] 0 | [shares] 3,828 | |
| Percentage increase decrease in shareholding during year | | 0.00% | 0.00% | |
| Total number of shares held at end of period | [shares] 27,350 | [shares] 0 | [shares] 18,625 | [shares] 14,797 |
| Percentage of total shares held at end of period | 0.05% | | 0.03% | 0.03% |
| Increase decrease in shareholding during year | | [shares] 0 | [shares] 3,828 | |
| Percentage increase decrease in shareholding during year | | 0.00% | 0.00% | |
| Total number of shares held at end of period | [shares] 27,350 | [shares] 0 | [shares] 18,625 | [shares] 14,797 |
| Percentage of total shares held at end of period | 0.05% | | 0.03% | 0.03% |

Details of shareholding pattern of top 10 shareholders [Table]

..(4)

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

| Name of top 10 shareholder [Axis] | Top 3 shareholder [Member] | | | Top 4 shareholder [Member] |
|--|--|-----------------|--|----------------------------|
| | Shareholding at beginning of year [Member] | | Cumulative shareholding during year [Member] | Shareholding [Member] |
| | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 |
| Change in shareholding [Axis] | | | | |
| Total number of shares held at end of period | [shares] 14,797 | [shares] 14,797 | [shares] 3,828 | [shares] 17,162 |
| Percentage of total shares held at end of period | 0.03% | 0.03% | 0.00% | 0.03% |
| Total number of shares held at end of period | [shares] 14,797 | [shares] 14,797 | [shares] 3,828 | [shares] 17,162 |
| Percentage of total shares held at end of period | 0.03% | 0.03% | 0.00% | 0.03% |
| Increase decrease in shareholding during year | | | [shares] 3,828 | [shares] 7,563 |
| Percentage increase decrease in shareholding during year | | | 0.00% | 0.01% |
| Total number of shares held at end of period | [shares] 14,797 | [shares] 14,797 | [shares] 3,828 | [shares] 17,162 |
| Percentage of total shares held at end of period | 0.03% | 0.03% | 0.00% | 0.03% |
| Details of shareholding pattern of top 10 shareholders [Abstract] | | | | |
| Details of shareholding pattern of top 10 shareholders [LineItems] | | | | |
| Name of shareholder | AJAY KUMAR | | AJAY KUMAR | YOGESH RASIKLAL DOSHI |
| Increase decrease in shareholding during year | | | [shares] 3,828 | [shares] 7,563 |
| Percentage increase decrease in shareholding during year | | | 0.00% | 0.01% |
| Total number of shares held at end of period | [shares] 14,797 | [shares] 14,797 | [shares] 3,828 | [shares] 17,162 |
| Percentage of total shares held at end of period | 0.03% | 0.03% | 0.00% | 0.03% |
| Increase decrease in shareholding during year | | | [shares] 3,828 | [shares] 7,563 |
| Percentage increase decrease in shareholding during year | | | 0.00% | 0.01% |
| Total number of shares held at end of period | [shares] 14,797 | [shares] 14,797 | [shares] 3,828 | [shares] 17,162 |
| Percentage of total shares held at end of period | 0.03% | 0.03% | 0.00% | 0.03% |

Details of shareholding pattern of top 10 shareholders [Table]

..(5)

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

| Name of top 10 shareholder [Axis] | Top 4 shareholder [Member] | | | |
|--|----------------------------|--|----------------|--|
| | Shareholding [Member] | Shareholding at beginning of year [Member] | | Cumulative shareholding during year [Member] |
| Change in shareholding [Axis] | 31/03/2017 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2017 to 31/03/2018 |
| Total number of shares held at end of period | [shares] 9,599 | [shares] 9,599 | [shares] 9,599 | [shares] 7,563 |
| Percentage of total shares held at end of period | 0.02% | 0.02% | 0.02% | 0.01% |
| Total number of shares held at end of period | [shares] 9,599 | [shares] 9,599 | [shares] 9,599 | [shares] 7,563 |
| Percentage of total shares held at end of period | 0.02% | 0.02% | 0.02% | 0.01% |
| Increase decrease in shareholding during year | | | | [shares] 7,563 |
| Percentage increase decrease in shareholding during year | | | | 0.01% |
| Total number of shares held at end of period | [shares] 9,599 | [shares] 9,599 | [shares] 9,599 | [shares] 7,563 |
| Percentage of total shares held at end of period | 0.02% | 0.02% | 0.02% | 0.01% |
| Details of shareholding pattern of top 10 shareholders [Abstract] | | | | |
| Details of shareholding pattern of top 10 shareholders [LineItems] | | | | |
| Name of shareholder | | YOGESH RASIKLAL DOSHI | | YOGESH RASIKLAL DOSHI |
| Increase decrease in shareholding during year | | | | [shares] 7,563 |
| Percentage increase decrease in shareholding during year | | | | 0.01% |
| Total number of shares held at end of period | [shares] 9,599 | [shares] 9,599 | [shares] 9,599 | [shares] 7,563 |
| Percentage of total shares held at end of period | 0.02% | 0.02% | 0.02% | 0.01% |
| Increase decrease in shareholding during year | | | | [shares] 7,563 |
| Percentage increase decrease in shareholding during year | | | | 0.01% |
| Total number of shares held at end of period | [shares] 9,599 | [shares] 9,599 | [shares] 9,599 | [shares] 7,563 |
| Percentage of total shares held at end of period | 0.02% | 0.02% | 0.02% | 0.01% |

Details of shareholding pattern of top 10 shareholders [Table]

..(6)

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

| Name of top 10 shareholder [Axis] | Top 5 shareholder [Member] | | | |
|--|----------------------------|-----------------|--|-----------------|
| | Shareholding [Member] | | Shareholding at beginning of year [Member] | |
| | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2017 to 31/03/2018 | 31/03/2017 |
| Change in shareholding [Axis] | | | | |
| Total number of shares held at end of period | [shares] 16,603 | [shares] 12,000 | [shares] 12,000 | [shares] 12,000 |
| Percentage of total shares held at end of period | 0.03% | 0.02% | 0.02% | 0.02% |
| Total number of shares held at end of period | [shares] 16,603 | [shares] 12,000 | [shares] 12,000 | [shares] 12,000 |
| Percentage of total shares held at end of period | 0.03% | 0.02% | 0.02% | 0.02% |
| Increase decrease in shareholding during year | [shares] 4,603 | | | |
| Percentage increase decrease in shareholding during year | 0.01% | | | |
| Total number of shares held at end of period | [shares] 16,603 | [shares] 12,000 | [shares] 12,000 | [shares] 12,000 |
| Percentage of total shares held at end of period | 0.03% | 0.02% | 0.02% | 0.02% |
| Details of shareholding pattern of top 10 shareholders [Abstract] | | | | |
| Details of shareholding pattern of top 10 shareholders [LineItems] | | | | |
| Name of shareholder | PUNIT KUMAR | | PUNIT KUMAR | |
| Increase decrease in shareholding during year | [shares] 4,603 | | | |
| Percentage increase decrease in shareholding during year | 0.01% | | | |
| Total number of shares held at end of period | [shares] 16,603 | [shares] 12,000 | [shares] 12,000 | [shares] 12,000 |
| Percentage of total shares held at end of period | 0.03% | 0.02% | 0.02% | 0.02% |
| Increase decrease in shareholding during year | [shares] 4,603 | | | |
| Percentage increase decrease in shareholding during year | 0.01% | | | |
| Total number of shares held at end of period | [shares] 16,603 | [shares] 12,000 | [shares] 12,000 | [shares] 12,000 |
| Percentage of total shares held at end of period | 0.03% | 0.02% | 0.02% | 0.02% |

Details of shareholding pattern of top 10 shareholders [Table]

..(7)

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

| Name of top 10 shareholder [Axis] | Top 5 shareholder [Member] | Top 6 shareholder [Member] | | |
|--|--|----------------------------|-----------------|--|
| | Cumulative shareholding during year [Member] | Shareholding [Member] | | Shareholding at beginning of year [Member] |
| Change in shareholding [Axis] | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2017 to 31/03/2018 |
| Total number of shares held at end of period | [shares] 4,603 | [shares] 13,600 | [shares] 13,600 | [shares] 13,600 |
| Percentage of total shares held at end of period | 0.01% | 0.02% | 0.02% | 0.02% |
| Total number of shares held at end of period | [shares] 4,603 | [shares] 13,600 | [shares] 13,600 | [shares] 13,600 |
| Percentage of total shares held at end of period | 0.01% | 0.02% | 0.02% | 0.02% |
| Increase decrease in shareholding during year | [shares] 4,603 | [shares] 0 | | |
| Percentage increase decrease in shareholding during year | 0.01% | 0.00% | | |
| Total number of shares held at end of period | [shares] 4,603 | [shares] 13,600 | [shares] 13,600 | [shares] 13,600 |
| Percentage of total shares held at end of period | 0.01% | 0.02% | 0.02% | 0.02% |
| Details of shareholding pattern of top 10 shareholders [Abstract] | | | | |
| Details of shareholding pattern of top 10 shareholders [LineItems] | | | | |
| Name of shareholder | PUNIT KUMAR | SURESH GUPTA | | SURESH GUPTA |
| Increase decrease in shareholding during year | [shares] 4,603 | [shares] 0 | | |
| Percentage increase decrease in shareholding during year | 0.01% | 0.00% | | |
| Total number of shares held at end of period | [shares] 4,603 | [shares] 13,600 | [shares] 13,600 | [shares] 13,600 |
| Percentage of total shares held at end of period | 0.01% | 0.02% | 0.02% | 0.02% |
| Increase decrease in shareholding during year | [shares] 4,603 | [shares] 0 | | |
| Percentage increase decrease in shareholding during year | 0.01% | 0.00% | | |
| Total number of shares held at end of period | [shares] 4,603 | [shares] 13,600 | [shares] 13,600 | [shares] 13,600 |
| Percentage of total shares held at end of period | 0.01% | 0.02% | 0.02% | 0.02% |

Details of shareholding pattern of top 10 shareholders [Table]

..(8)

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

| Name of top 10 shareholder [Axis] | Top 6 shareholder [Member] | | Top 7 shareholder [Member] | |
|--|--|--|----------------------------|-----------------|
| | Shareholding at beginning of year [Member] | Cumulative shareholding during year [Member] | Shareholding [Member] | |
| Change in shareholding [Axis] | 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 | 31/03/2017 |
| Total number of shares held at end of period | [shares] 13,600 | [shares] 0 | [shares] 10,276 | [shares] 10,276 |
| Percentage of total shares held at end of period | 0.02% | 0.00% | 0.02% | 0.02% |
| Total number of shares held at end of period | [shares] 13,600 | [shares] 0 | [shares] 10,276 | [shares] 10,276 |
| Percentage of total shares held at end of period | 0.02% | 0.00% | 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] 13,600 | [shares] 0 | [shares] 10,276 | [shares] 10,276 |
| Percentage of total shares held at end of period | 0.02% | 0.00% | 0.02% | 0.02% |
| Details of shareholding pattern of top 10 shareholders [Abstract] | | | | |
| Details of shareholding pattern of top 10 shareholders [LineItems] | | | | |
| Name of shareholder | | SURESH GUPTA | AMISH NARENDRA SHAH | |
| 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] 13,600 | [shares] 0 | [shares] 10,276 | [shares] 10,276 |
| Percentage of total shares held at end of period | 0.02% | 0.00% | 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] 13,600 | [shares] 0 | [shares] 10,276 | [shares] 10,276 |
| Percentage of total shares held at end of period | 0.02% | 0.00% | 0.02% | 0.02% |

Details of shareholding pattern of top 10 shareholders [Table]

..(9)

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

| Name of top 10 shareholder [Axis] | Top 7 shareholder [Member] | | | Top 8 shareholder [Member] |
|--|--|-----------------|--|----------------------------|
| | Shareholding at beginning of year [Member] | | Cumulative shareholding during year [Member] | Shareholding [Member] |
| | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 |
| Total number of shares held at end of period | [shares] 10,276 | [shares] 10,276 | [shares] 0 | [shares] 10,000 |
| Percentage of total shares held at end of period | 0.02% | 0.02% | 0.00% | 0.02% |
| Total number of shares held at end of period | [shares] 10,276 | [shares] 10,276 | [shares] 0 | [shares] 10,000 |
| Percentage of total shares held at end of period | 0.02% | 0.02% | 0.00% | 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] 10,276 | [shares] 10,276 | [shares] 0 | [shares] 10,000 |
| Percentage of total shares held at end of period | 0.02% | 0.02% | 0.00% | 0.02% |
| Details of shareholding pattern of top 10 shareholders [Abstract] | | | | |
| Details of shareholding pattern of top 10 shareholders [LineItems] | | | | |
| Name of shareholder | AMISH NARENDRA SHAH | | A M I S H NARENDRA SHAH | HINA KIRTI DOSHI |
| 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] 10,276 | [shares] 10,276 | [shares] 0 | [shares] 10,000 |
| Percentage of total shares held at end of period | 0.02% | 0.02% | 0.00% | 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] 10,276 | [shares] 10,276 | [shares] 0 | [shares] 10,000 |
| Percentage of total shares held at end of period | 0.02% | 0.02% | 0.00% | 0.02% |

Details of shareholding pattern of top 10 shareholders [Table]

..(10)

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

| Name of top 10 shareholder [Axis] | Top 8 shareholder [Member] | | | |
|--|----------------------------|--|-----------------|--|
| | Shareholding [Member] | Shareholding at beginning of year [Member] | | Cumulative shareholding during year [Member] |
| Change in shareholding [Axis] | 31/03/2017 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2017 to 31/03/2018 |
| Total number of shares held at end of period | [shares] 10,000 | [shares] 10,000 | [shares] 10,000 | [shares] 0 |
| Percentage of total shares held at end of period | 0.02% | 0.02% | 0.02% | 0.00% |
| Total number of shares held at end of period | [shares] 10,000 | [shares] 10,000 | [shares] 10,000 | [shares] 0 |
| Percentage of total shares held at end of period | 0.02% | 0.02% | 0.02% | 0.00% |
| 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] 10,000 | [shares] 10,000 | [shares] 10,000 | [shares] 0 |
| Percentage of total shares held at end of period | 0.02% | 0.02% | 0.02% | 0.00% |
| Details of shareholding pattern of top 10 shareholders [Abstract] | | | | |
| Details of shareholding pattern of top 10 shareholders [LineItems] | | | | |
| Name of shareholder | | HINA KIRTI DOSHI | | HINA KIRTI DOSHI |
| 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] 10,000 | [shares] 10,000 | [shares] 10,000 | [shares] 0 |
| Percentage of total shares held at end of period | 0.02% | 0.02% | 0.02% | 0.00% |
| 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] 10,000 | [shares] 10,000 | [shares] 10,000 | [shares] 0 |
| Percentage of total shares held at end of period | 0.02% | 0.02% | 0.02% | 0.00% |

Details of shareholding pattern of top 10 shareholders [Table]

..(11)

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

| Name of top 10 shareholder [Axis] | Top 9 shareholder [Member] | | | |
|--|----------------------------|-----------------|--|-----------------|
| | Shareholding [Member] | | Shareholding at beginning of year [Member] | |
| Change in shareholding [Axis] | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2017 to 31/03/2018 | 31/03/2017 |
| Total number of shares held at end of period | [shares] 10,000 | [shares] 10,000 | [shares] 10,000 | [shares] 10,000 |
| 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] 10,000 | [shares] 10,000 | [shares] 10,000 | [shares] 10,000 |
| 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 | | | |
| Percentage increase decrease in shareholding during year | 0.00% | | | |
| Total number of shares held at end of period | [shares] 10,000 | [shares] 10,000 | [shares] 10,000 | [shares] 10,000 |
| Percentage of total shares held at end of period | 0.02% | 0.02% | 0.02% | 0.02% |
| Details of shareholding pattern of top 10 shareholders [Abstract] | | | | |
| Details of shareholding pattern of top 10 shareholders [LineItems] | | | | |
| Name of shareholder | HITESH SHANTILAL MEHTA | | HITESH SHANTILAL MEHTA | |
| 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] 10,000 | [shares] 10,000 | [shares] 10,000 | [shares] 10,000 |
| 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 | | | |
| Percentage increase decrease in shareholding during year | 0.00% | | | |
| Total number of shares held at end of period | [shares] 10,000 | [shares] 10,000 | [shares] 10,000 | [shares] 10,000 |
| Percentage of total shares held at end of period | 0.02% | 0.02% | 0.02% | 0.02% |

Details of shareholding pattern of top 10 shareholders [Table]

..(12)

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

| Name of top 10 shareholder [Axis] | Top 9 shareholder [Member] | Top 10 shareholder [Member] | | |
|--|--|-----------------------------|----------------|--|
| | Cumulative shareholding during year [Member] | Shareholding [Member] | | Shareholding at beginning of year [Member] |
| Change in shareholding [Axis] | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 | 31/03/2017 | 01/04/2017 to 31/03/2018 |
| Total number of shares held at end of period | [shares] 0 | [shares] 9,300 | [shares] 9,300 | [shares] 9,300 |
| Percentage of total shares held at end of period | 0.00% | 0.02% | 0.02% | 0.02% |
| Total number of shares held at end of period | [shares] 0 | [shares] 9,300 | [shares] 9,300 | [shares] 9,300 |
| Percentage of total shares held at end of period | 0.00% | 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] 0 | [shares] 9,300 | [shares] 9,300 | [shares] 9,300 |
| Percentage of total shares held at end of period | 0.00% | 0.02% | 0.02% | 0.02% |
| Details of shareholding pattern of top 10 shareholders [Abstract] | | | | |
| Details of shareholding pattern of top 10 shareholders [LineItems] | | | | |
| Name of shareholder | HITESH SHANTILAL MEHTA | SUSHILA NAYYAR | | SUSHILA 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] 9,300 | [shares] 9,300 | [shares] 9,300 |
| Percentage of total shares held at end of period | 0.00% | 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] 0 | [shares] 9,300 | [shares] 9,300 | [shares] 9,300 |
| Percentage of total shares held at end of period | 0.00% | 0.02% | 0.02% | 0.02% |

Details of shareholding pattern of top 10 shareholders [Table]

..(13)

Unless otherwise specified, all monetary values are in Millions 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] | 31/03/2017 | 01/04/2017 to 31/03/2018 |
| Total number of shares held at end of period | [shares] 9,300 | [shares] 0 |
| Percentage of total shares held at end of period | 0.02% | 0.00% |
| Total number of shares held at end of period | [shares] 9,300 | [shares] 0 |
| Percentage of total shares held at end of period | 0.02% | 0.00% |
| 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] 9,300 | [shares] 0 |
| Percentage of total shares held at end of period | 0.02% | 0.00% |
| Details of shareholding pattern of top 10 shareholders [Abstract] | | |
| Details of shareholding pattern of top 10 shareholders [LineItems] | | |
| Name of shareholder | | SUSHILA NAYYAR |
| 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] 9,300 | [shares] 0 |
| Percentage of total shares held at end of period | 0.02% | 0.00% |
| 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] 9,300 | [shares] 0 |
| Percentage of total shares held at end of period | 0.02% | 0.00% |

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

| | 01/04/2017 to 31/03/2018 |
|--|---|
| Disclosure in board of directors report explanatory [TextBlock] | Textual information (1) [See below] |
| Description of state of companies affair | Textual information (2) [See below] |
| Disclosure relating to amounts if any which is proposed to carry to any reserves | During the year under review no amount has been transferred to General Reserve. |
| Disclosures relating to amount recommended to be paid as dividend | Textual information (3) [See below] |
| Details regarding energy conservation | Textual information (4) [See below] |
| Steps taken or impact on conservation of energy [Text block] | Textual information (5) [See below] |
| Steps taken by the company for utilising alternate sources of energy [Text block] | Textual information (6) [See below] |
| Details regarding technology absorption | Textual information (7) [See below] |
| Efforts made towards technology absorption [Text block] | Imbibing a strong capability in connected lighting/system & services, adding features related to customer interface and connectivity |
| Benefits derived regarding technology absorption | Improvement in product quality, cost reduction, product development and import substitution |
| Details regarding foreign exchange earnings and outgo | During the year total inflow in foreign exchange was Rs. 2,546.49 Million and total outflows in foreign exchange was Rs. 6,769.97 Million |
| Disclosures in director's responsibility statement | Textual information (8) [See below] |
| Details of material changes and commitment occurred during period affecting financial position of company | Textual information (9) [See below] |
| Particulars of loans guarantee investment under section 186 [TextBlock] | Textual information (10) [See below] |
| Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock] | Textual information (11) [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] | Textual information (12) [See below] |
| Date of board of directors' meeting in which board's report referred to under section 134 was approved | 29/06/2018 |
| Disclosure of extract of annual return as provided under section 92(3) [TextBlock] | Textual information (13) [See below] |
| Details of principal business activities contributing 10% or more of total turnover of company [Abstract] | |
| Particulars of holding, subsidiary and associate companies [Abstract] | |
| Name of company | PHILIPS LIGHTING INDIA LIMITED |
| Details of shareholding pattern [Abstract] | |
| Details of shareholding of promoters [Abstract] | |
| Details of change in promoters shareholding [TextBlock] | |
| Details of change in promoters' shareholding [Abstract] | |
| Details of shareholding pattern of top 10 shareholders [Abstract] | |

| | |
|---|---|
| Details of shareholding pattern of directors and key managerial personnel [TextBlock] | |
| Details of shareholding pattern of directors and key managerial personnel [Abstract] | |
| 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 (14) [See below] |
| Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock] | Textual information (15) [See below] |
| Disclosure of statement on development and implementation of risk management policy [TextBlock] | Textual information (16) [See below] |
| Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock] | Textual information (17) [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 (18) [See below] |
| Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock] | |
| Disclosure of financial summary or highlights [TextBlock] | Textual information (19) [See below] |
| Disclosure of change in nature of business [TextBlock] | No Change in Nature of Business |
| Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock] | Textual information (20) [See below] |
| Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock] | NA |
| Details relating to deposits covered under chapter v of companies act [TextBlock] | Textual information (21) [See below] |
| Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock] | Textual information (22) [See below] |
| Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock] | Textual information (23) [See below] |
| Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock] | Textual information (24) [See below] |
| Disclosure of contents of corporate social responsibility policy [TextBlock] | Textual information (25) [See below] |
| Disclosure of reasons if company fails to spend prescribed amount on CSR | Others |
| Disclosure of other reasons if company fails to spend prescribed amount on CSR | Textual information (26) [See below] |
| 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 of composition of audit committee and non-acceptance of any recommendation of audit committee along with reasons [TextBlock] | Textual information (28) [See below] |
| Disclosure of details of establishment of vigil mechanism [TextBlock] | Textual information (29) [See below] |
| Disclosure of policy formulated by nomination and remuneration committee relating to remuneration for directors, key managerial personnels and other employees [TextBlock] | Textual information (30) [See below] |
| Number of meetings of board | [pure] 0 |
| Details of signatories of board report [Abstract] | |
| Name of director signing board report [Abstract] | |

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTORS' REPORT

For the financial year ended 31st March, 2018

Dear Members,

Your Company's Directors are pleased to present the 3rd Annual Report of the Company, along with the Audited Annual Accounts for the financial year ended 31st March, 2018.

FINANCIAL PERFORMANCE:

1.1 RESULTS

INR in Millions

| | 2017-18 | 2016-17 |
|---|---------|---------|
| Revenue from operations (a) | 35,128 | 33,270 |
| Other Income (b) | 182 | 116 |
| Gross Income | 35,310 | 33,386 |
| Profit before tax (PBT) and exceptional items | 3,432 | 1,946 |
| PBT and exceptional items (%) | 9.8% | 5.9% |
| Exceptional Items | (606) | (559) |
| Profit before tax | 2,826 | 1,387 |
| Provision for current tax | (1,075) | (617) |
| Deferred tax–Release/(Charge) | 157 | 213 |

| | | |
|-----------------------------|-------|------|
| Profit after tax (PAT) | 1,908 | 983 |
| PAT(%) | 5.4% | 3.0% |
| Transfer to General Reserve | - | - |

1.2 FINANCE & ACCOUNTS

This year your company has achieved growth of 5.6% (Previous year 2.9%). Your Company generated an EBIT of Rs. 2,880 Million (Previous year Rs.1,414 Million) and a net cash of Rs. 368 Million (Previous year Rs. 3,555 Million). The Company has not made any major fund based borrowings in this year and has managed working capital requirements from internal cash generation.

Capital expenditure during the year was Rs. 244 Million (Previous Year Rs. 270 Million) and this expense was incurred towards new plant and machinery and office equipment's etc.

ANNUAL RETURN:

The extracts of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and Administration) Rules, 2014 is furnished in Annexure –I and is attached to this Report.

DIVIDEND:

Your Directors recommend payment of Rs. 20/- (200%) per share as dividend on the fully paid equity shares for the financial year ended 31st March, 2018. This will absorb Rs. 1,150 million as dividend and Rs. 237 million as dividend distribution tax.

TRANSFER TO RESERVES:

During the year under review no amount has been transferred to General Reserve.

DEPOSITS:

During the year under review, your Company has not accepted any deposit within the meaning of Sections 73 and 74 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014.

BUSINESS PERFORMANCE:

The lighting industry in India continued to grow this year as well, as the LEDification drive sustained across Consumer, Professional and Public Lighting, resulting in a decline in Conventional Lighting. The Indian economy witnessed a major regulatory and taxation reform with the introduction of Goods and Services Tax (GST) regime in July, 2017. The transition to GST created a lot of uncertainty in the Indian business environment and negatively impacted the lighting industry for some months, post its introduction. Despite these hurdles, your company managed to grow across its different business categories.

Conventional lighting is still a large market segment in India, however it is facing a steep decline owing to the growing penetration of LED lighting that is now available at much lower prices compared to previous years. However, your Company continued to increase market share in this declining category.

LEDification gathered significant momentum, especially across professional and public segments, as awareness about the benefits of using LED's increased amongst users. Increased consciousness about the environment prompted several government and public infrastructure buildings to switch to LED lighting. As a result, the LED business share of the overall lighting business increased to 73% from 55.3% in the previous year.

Professional Lighting Solutions witnessed a spectacular growth of 38.8%, driven by several large orders from public and private establishments. Your company won projects to light up prestigious government buildings including the Rashtrapati Bhavan, North and South Block buildings of Central Secretariat and India Gate, amongst many others. The company's LED contribution in Professional Lighting Solutions business now stands at 93.3% compared to 74.0% for the similar period in previous financial year, reflecting the increasing preference for LED lighting.

The Home lighting business recorded a growth of 5.4% during the financial year 2017-18. The continuous expansion of the company's product portfolio in the LED downlighter segment made this growth possible, as the category continued to grow across homes and small commercial establishments in India.

Focused marketing activities and investments in advertising and promotions have aided the company's growth. Your Company's advertising campaigns during the year focused on the LED portfolio and enabled an increase in both market share and brand recall.

MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT:

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which the financial statements relate and as on the date of this report.

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

During the year under review, there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

DETAILS OF SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES:

Your Company does not have any Subsidiary/ Joint Venture/Associate Company hence details of financial performance of Subsidiary/ Joint Venture/Associate Company is not required to be attached to this report.

DIRECTORS AND KEY MANAGERIAL PERSONNEL:

During the financial year under review, and Mr. Bidhu Bhusan Mohanty, Whole-time Director & Chief Financial Officer and Mr. Harshavardhan Madhav Chitale, Vice-Chairman, Managing Director & Chief Executive Officer, have resigned from the Board with effect from 30th June, 2017 and 31st August, 2017 respectively. Your Directors also recorded their appreciation of the valuable contributions made by Mr. Chitale and Mr. Mohanty to the Board's deliberations and proceedings during their terms on the Board.

Further, Mr. Mohanty also resigned from the position of Chief Financial Officer with effect from 31st July, 2017 and Mr. Chitale resigned from the position of Chief Executive Office with effect from 31st August, 2017.

Mr. Sumit Padmarkar Joshi, Vice-Chairman, Managing Director and Chief Executive Officer of the Company was appointed as Additional Director of the Company in the Board meeting held on 14th September, 2017. He was also appointed as Managing Director and Chief Executive Officer of the Company, in place of Mr. Chitale, with effect from 14th September, 2017. He also assumed the office of Vice-Chairman of the Company, as approved by the Board, pursuant to provisions of the Articles of Association of the Company. Appointment of Mr. Joshi as Director as well as the Managing Director is subject to the Shareholders' approval at the ensuing Third Annual General Meeting.

Mr. Dibyendu Raychaudhury, during the year under review, was appointed as Chief Financial Officer, being Key Managerial Personnel, at the Board meeting held on 21st June, 2017, with effect from 1st August, 2017, in place of Mr. Mohanty.

The Independent Directors on the Board of the Company, namely, Mr. Vinayak K. Deshpande, Mr. P. Uma Shankar and Ms. Vibha Paul Rishi were appointed at the First Annual General Meeting of the Company held on 20th December, 2016. All the Independent Directors have given declarations that they meet the criteria of independence as provided in Section 149(6) of the Companies Act, 2013. In the opinion of the Board, they fulfill the conditions of independence as specified in the Act and the Rules made thereunder and they are independent of the management.

Mr. Murali Sivaraman, who was appointed as a Director at the First Annual General Meeting of the Company held on 20th December, 2016, is the Chairman and Non-Executive Director on the Board of the Company. Mr. Sivaraman has recently stepped down from Philips Lighting

(S) Pte. Ltd, one of the Philips Lighting Global Group Companies, from the position of President- Growth Markets with effect from 1st July, 2018. However, Mr. Sivaraman being a Non-Executive Director will continue as the Chairman of the Board of Directors.

During the financial year under review, Mr. Rothin Bhattacharyya and Mr. Sukanto Aich were appointed as Whole-time Directors, being Key Managerial Personnel at the Second Annual General Meeting held on 14th September, 2017 pursuant to relevant provisions of the Companies Act, 2013 and rules made thereunder.

Pursuant to the Articles of Association of the Company, Mr. Aich retires by rotation and being eligible, offers himself for re-appointment.

In current financial year 2018-19, Mr. Rothin Bhattacharyya has tendered his resignation to the Board with effect from 3rd April, 2018, due to moving into a global role of Business Transformation for Growth Markets within Philips Lighting, which was duly noted by the Board. Your Directors also recorded their appreciation of the valuable contributions made by Mr. Bhattacharyya to the Board's deliberations and proceedings during his term on the Board.

Structure of the Board of Directors:

- Mr. Murali Sivaraman – Chairman & Director
- Mr. Harshavardhan M. Chitale - Vice-Chairman & Managing Director (till 31st August, 2017)
- Mr. Sumit Padmakar Joshi - Vice-Chairman & Managing Director (w.e.f. 14th September, 2017)
- Mr. Bidhu Bhusan Mohanty - Whole-time Director (till 30th June, 2017)
- Mr. Rothin Bhattacharyya - Whole-time Director (w.e.f. 1st July, 2017 till 3rd April, 2018)
- Mr. Sukanto Aich - Whole-time Director (w.e.f. 1st July, 2017)
- Mr. P. Uma Shankar - Independent Director
- Ms. Vibha Paul Rishi - Independent Director
- Mr. Vinayak K. Deshpande - Independent Director

Structure of the Key Managerial Personnel:

- Mr. Harshavardhan Madhav Chitale – Chief Executive Officer (till 31st August, 2017)
- Mr. Sumit Padmakar Joshi - Chief Executive Officer (w.e.f. 14th September, 2017)
- Mr. Rothin Bhattacharyya - Whole-time Director ((w.e.f. 1st July, 2017 till 3rd April, 2018)
- Mr. Sukanto Aich - Whole-time Director (w.e.f. 1st July, 2017)

- Mr. Bidhu Bhusan Mohanty - Chief Financial Officer (till 31st July, 2017)
- Mr. Dibyendu Raychaudhury - Chief Financial Officer (w.e.f. 1st August, 2017)
- Mr. Nitin Mittal – Company Secretary

DECLARATION BY INDEPENDENT DIRECTORS:

Your Company has received declarations from all the Independent Directors under Section 149(7) of the Companies Act, 2013, confirming that they meet the criteria of independence as laid down in Section 149(6) of the Companies Act, 2013 read with the Schedules and Rules issued thereunder.

NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS AND ITS COMMITTEES:

Meetings of the Board were held five (5) times during the financial year 2017-18. For further details of the number and dates of meetings of the Board and Committees thereof held during the financial year 2017-18 indicating the number of Meetings attended by each Director, please refer to the Annexure II, which forms part of this Report.

BOARD EVALUATION:

In terms of the Nomination and Remuneration Committee Charter of the Company, duly approved by the Board pursuant to the provisions of the Companies Act, 2013, the Nomination and Remuneration Committee has prepared and approved a “Policy for Evaluation of the Performance of the Board of Directors”, which was further adopted by the Board, to formally evaluate the effectiveness of the Board, its Committees along with performance evaluation of each Director to be carried out on an annual basis.

Accordingly, the annual performance evaluation of the Board, its Committees and each Director was carried out for the financial year 2017-18 on the basis of a structured questionnaire survey.

The Nomination and Remuneration Committee also prepared structured questionnaires to evaluate the performance of the Board as a whole, individual performance of each Director and self – assessment carried out by the Directors.

These evaluation forms with respect to the evaluation of the performance of the Directors were based on various aspects which, inter alia, included assessment of the level of participation, understanding of the role and responsibilities, understanding of the business and competitive environment, effectiveness of the contributions made during the Board meetings, understanding of the strategic issues and challenges for your Company etc. In assessing the overall performance of the Board, the parameters included the assessment of time devoted by the Board on the Company’s long term goals and strategies, Board effectiveness, quality of discussions at the meetings of the Board, time spent and quality of discussions on key subjects like risk assessment and minimization, succession planning, discharging fiduciary and governance duties and performance of specific duties.

The questionnaires for assessing the performance of the Committees of the Board included aspects like understanding of the terms of reference by the Committee members, adequacy of the composition of the Committees, effectiveness of the discussions at the Committee meetings, performance of the Committee etc.

The Chairman of the Nomination and Remuneration Committee plays a vital role in undertaking the evaluation of the Directors. The Nomination and Remuneration Committee discussed on the evaluation mechanism, outcome and the feedback received from the Directors. The Independent Directors at their meeting also discussed the performance of the Non-Independent Directors including the Chairman of the Board.

Your Board of Directors had discussed and analyzed its own performance, Board as whole, during the year, evaluated the Independent Directors pursuant provisions of Schedule IV of the Companies Act, 2013 and also reviewed the performance evaluation reports of various committees. Thereafter, the Board finally noted the overall feedback on the performance of the Directors and the Board as a whole and its Committees.

The overall outcome of this exercise to evaluate effectiveness of the Board and its Committees was positive and members of the Board expressed their satisfaction.

COMMITTEES OF THE BOARD:

14.1. AUDIT COMMITTEE:

The Board had set up a qualified Audit Committee pursuant to section 178 of the Companies Act 2013 read with Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014, with effect from 27th April, 2016, comprising of the following members:

| | | | |
|---|-------------------------|----------------------|----------|
| 1 | Mr. P. Uma Shankar | Independent Director | Chairman |
| 2 | Mr. Murali Sivaraman | Director | Member |
| 3 | Mr. Vinayak K Deshpande | Independent Director | Member |

Mr. Nitin Mittal acts as Secretary to the Committee.

The Audit Committee of the Board has formulated an Audit Committee Charter of the Company, which was approved by the Board. As per the Charter, the Committee is responsible for monitoring and providing an effective supervision of the management's financial reporting, to ensure accurate and timely disclosures, with highest levels of transparency, recommending the appointment, re-appointment, remuneration and terms of appointment of auditors and approval of payment for any other services rendered by statutory auditors; reviewing the annual financial statements before submission to the Board for approval.

The powers of Audit Committee include investigating any activity within its terms of reference as specified by the Board and seeking information from any employee, obtain professional advice from external sources and have full access to the information contained in the records of the Company, approval or any subsequent modification of any transactions of the Company with related parties; review and monitor the auditor's independence and performance and effectiveness of audit process; scrutiny of inter corporate loans and investments.

The Audit Committee also mandatorily reviews information such as internal audit reports related to internal control weakness and analysis of financial condition and results of operations.

The Vigil Mechanism Policy was also formulated by the Audit Committee, which details form part of this Report.

For the details of the number and dates of meetings of the Committee held during the financial year indicating the number of Meetings attended by each member thereof, please refer to the Annexure II, which forms part of this Report.

14.2. CORPORATE SOCIAL RESPONSIBILITY COMMITTEE:

Your Company had constituted the CSR Committee pursuant to section 135 of the Companies Act 2013, with effect from 27th April, 2016. The composition of the CSR Committee is in alignment with provisions of Section 135 of the Companies Act, 2013.

During the year under review, the Committee was re-constituted on 14th September, 2017, on appointment of Mr. Sumit Padmakar Joshi in place of Mr. Harshavardhan M. Chitale. Further in the current financial year 2018-19, the Committee was again reconstituted by inducting Mr. Sukanto Aich as a new member on 29th June, 2018. Presently the Committee consists of the following members:

| | | | |
|---|--------------------------|----------------------|----------|
| 1 | Ms. Vibha P. Rishi | Independent Director | Chairman |
| 2 | Mr. P. Uma Shankar | Independent Director | Member |
| 3 | Mr. Sukanto Aich | Whole-time Director | Member |
| 4 | Mr. Sumit Padmakar Joshi | Managing Director | Member |

Mr. Nitin Mittal acts as Secretary to the Committee.

The Committee was setup to oversee the corporate social responsibility activities for the consideration and recommendation of the Committee. The Committee adopted a Corporate Social Responsibility (CSR) Policy and its Charter to discharge the role of Corporate Social

Responsibility Committee as envisaged under Section 135 of the Companies Act, 2013 which includes formulating and recommending to the Board the activities to be undertaken by the Company as per Schedule VII to the Companies Act, 2013 and the amount of expenditure to be incurred on the same.

The CSR Policy along with its Charter is also available on your Company's website (www.lighting.philips.co.in).

Your Company was engaged in Corporate Social Responsibility (CSR) initiatives in various fields, during the year 2017-18, the details of which are set out in Annual Corporate Social Responsibility report attached as Annexure III to the Board's report.

For the details of the number and dates of meetings of the Committee held during the financial year indicating the number of Meetings attended by each member thereof, please refer to the Annexure II, which forms part of this Report.

14.3. STAKEHOLDERS RELATIONSHIP COMMITTEE:

The Stakeholders Relationship Committee was set by the Board of Directors in its meeting held on 27th April, 2016 under the provisions of section 178 of the Companies Act 2013.

During the financial year under review, the Committee was re-constituted on 21st June, 2017, on appointment of Mr. Rothin Bhattacharyya in place of Mr. Bidhu Bhusan Mohanty. It was further re-constituted again on 14th September, 2017, on appointment of Mr. Sumit Padmakar Joshi in place of Mr. Harshavardhan M. Chitale. In the current financial year 2018-19, Mr. Bhattacharya resigned from the Board w.e.f. 3rd April, 2018 and accordingly he ceased to be member of the Committee. Presently, the Committee consists of the following members:

| | | | |
|---|--------------------------|----------------------|----------|
| 1 | Mr. Vinayak K. Deshpande | Independent Director | Chairman |
| 2 | Mr. Murali Sivaraman | Director | Member |
| 3 | Mr. Sumit Padmakar Joshi | Managing Director | Member |

Mr. Nitin Mittal acts as Secretary to the Committee.

The Stakeholders Relationship Committee adopted a Stakeholders Relationship Charter. The Committee oversees, inter-alia, redressal of shareholder and investor grievances related matters.

For the details of the number and dates of meetings of the Committee held during the financial year indicating the number of Meetings attended by each member thereof, please refer to the Annexure II, which forms part of this Report.

14.4. NOMINATION AND REMUNERATION COMMITTEE:

The Nomination and Remuneration Committee was constituted by the Board of Directors at its meeting held on 27th April, 2016 as per section 178 of the Companies Act, 2013, read with Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014. The Committee comprises the following members:

During the year under review, the Committee was re-constituted on 14th September, 2017, on appointment of Mr. Sumit Padmakar Joshi in place of Mr. Harshavardhan M. Chitale and presently it consists of the following members:

| | | | |
|---|--------------------------|----------------------|----------|
| 1 | Ms. Vibha Paul Rishi | Independent Director | Chairman |
| 2 | Mr. Murali Sivaraman | Director | Member |
| 3 | Mr. Sumit Padmakar Joshi | Managing Director | Member |
| 4 | Mr. P. Uma Shankar | Independent Director | Member |
| 5 | Mr. Vinayak K. Deshpande | Independent Director | Member |

Mr. Nitin Mittal acts as Secretary to the Committee.

The Nomination and Remuneration Committee has adopted a Nomination and Remuneration Committee Policy, duly approved by the Board. The role of the Committee is governed by its Charter and its composition is in compliance with the provisions of Section 178 of the Companies Act, 2013.

The broad objectives of the Committee as per the Policy are as under:

- To guide the Board in relation to appointment and removal of Directors, Key Managerial Personnel and Senior Management.
- Formulate the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy relating to the remuneration of Directors, key managerial personnel and other employees.

- Formulation of criteria for evaluation of Independent Director and the Board.
- To evaluate the performance of the members of the Board and provide necessary report to the Board for further evaluation of the Board.
- To recommend to the Board on Remuneration payable to the Directors, Key Managerial Personnel and Senior Management.
- To provide to Key Managerial Personnel and Senior Management reward linked directly to their effort, performance, dedication and achievement relating to the Company's operations.
- To assist the Board in fulfilling responsibilities.
- To implement and monitor policies and processes regarding principles of corporate governance.

The Nomination and Remuneration Policy for appointment and removal of Director, KMP and Senior Management provides that the Committee shall identify and ascertain the ethical standards of integrity, qualification, expertise and experience of the person for appointment as Director, KMP or at Senior Management level and accordingly recommend to the Board his / her appointment. It further provides the criteria for appointment and remuneration including determination of qualifications, positive attributes, independence of Directors and other matters as provided under sub-section (3) of Section 178 of the Companies Act, 2013.

A Policy for remunerating Directors/ KMPs/ Senior Management Personnel was also set up, which provides the level and composition of remuneration to be paid to the Managing Director, Whole-Time Director(s), Non-Executive Director(s), KMP's, Senior Management Personnel and other employees shall be reasonable and sufficient to attract, retain and motivate directors, KMP's, Senior Management and other employees of the quality required to run the Company successfully. The relationship of remuneration to performance should be clear and meet appropriate performance benchmarks. The remuneration should also involve a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the Company and its goals.

The Nomination and Remuneration Committee has also formulated a "Policy for Evaluation of the Performance of the Board of Directors", to formally evaluate the effectiveness of the Board, its Committees along with performance evaluation of each Director to be carried out on an annual basis.

The Nomination and Remuneration Policy of the Company is also available on your Company's website (www.lighting.philips.co.in).

For the details of the number and dates of meetings of the Committee held during the financial year indicating the number of Meetings attended by each member thereof, please refer to the Annexure II, which forms part of this Report.

14.5. BANKING AND OTHER OPERATIONS COMMITTEE:

Your Company had constituted the Banking and Other Operations Committee with effect from 27th April, 2016, for taking certain decisions

on behalf of the Board during the intervening period between two Board Meetings on routine matters including those which have been delegated by Board under the provisions of the Companies Act, 2013 and also the matters on which decisions were required to be made urgently other than those which are specifically reserved to be approved by the Board under the Companies Act, 2013 or any other applicable law.

During the financial year under review, the Committee was re-constituted on 21st June, 2017, on appointment of Mr. Rothin Bhattacharyya and Mr. Sukanto Aich in place of Mr. Bidhu Bhusan Mohanty. Further it was re-constituted again on 14th September, 2017, on appointment of Mr. Sumit Padmakar Joshi in place of Mr. Harshavardhan M. Chitale. In the current financial year 2018-19, Mr. Rothin Bhattacharyya resigned from the Board w.e.f. 3rd April, 2018 and accordingly he ceased to be member of the Committee as well. Presently, the Committee consists of the following members:

| | | | |
|---|--------------------------|---------------------|----------|
| 1 | Mr. Sumit Padmakar Joshi | Managing Director | Chairman |
| 2 | Mr. Sukanto Aich | Whole-time Director | Member |

Mr. Nitin Mittal acts as Secretary to the Committee.

The broad terms of reference of the Banking and Other Operations Committee include opening and closure of bank account(s), issuance of instructions to the Bankers, granting and cancellation of the Power of Attorney, granting authorizations of execute any documents or appear or represent on behalf of the Company before any authority/court/tribunal under direct and indirect tax, civil, criminal laws and other applicable laws on the Company, granting authorization to execute documents pertaining to tenders, leave & license and other relevant agreements, approving the transfer, transmission of shares, dematerialization of shares, rematerialization of shares, issuance of duplicate share certificate(s), split, consolidation of share(s) and other matters related thereto and any other matter which the Committee deems fit and which is not reserved to be approved by the Board under the Companies Act, 2013 or any other applicable law.

For the details of the number and dates of meetings of the Committee held during the financial year indicating the number of Meetings attended by each member thereof, please refer to the Annexure II, which forms part of this Report.

VIGIL MECHANISM:

Your Company is committed to highest standards of ethical, moral and legal business conduct. Accordingly, the Board of Directors has formulated a Vigil Mechanism/Whistle Blower Policy which is in compliance with the provisions of Section 177 of the Companies Act, 2013.

Your Company has established a proper mechanism, under the above Policy, for directors and employees to report genuine concern. A disclosure should be made in writing or can log a complaint on GBP Hotline number. Letters can be submitted by hand, courier, or by post, addressed or Email to the GBP Compliance Officer/Investigation Officer appointed by Philips Lighting. All reported violations whether actual or potential are reviewed by the Country Compliance Officer. He reports all violations to the Philips Fraud Investigation and Compliance Service Committee (FICS) team and depending upon the severity of the allegation it may be decided to engage investigator in investigating the complaint.

Any kind of complaint may also be submitted directly to the Chairperson of the Audit Committee of Philips Lighting India Limited at his email ID.

The Whistle Blower Policy is also available on your Company's website (www.lighting.philips.co.in).

CORPORATE SOCIAL RESPONSIBILITY (CSR):

Your Company's CSR Policy statement and annual report on the CSR activities undertaken during the financial year ended 31st March, 2018, in accordance with Section 135 of the Companies Act, 2013 and Companies (Corporate Social Responsibility Policy) Rules, 2014 is annexed to this report as Annexure III.

INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS:

Your Company is committed to ensure that its operations are carried out within a well-defined internal control framework, good governance, robust systems and processes, a vigilant finance function and an independent Internal Audit function are the foundations of the internal control systems. Your Company has the Audit Committee in place and the Audit Committee devises robust Internal Control System and Enterprise Risk Management for the Company.

Through our internal audit processes at all levels, both the adequacy and effectiveness of internal controls across various businesses and compliance with laid-down systems and policies are being regularly monitored. A trained internal audit team is periodically validating the major IT-enabled business applications for their integration, control and quality of functionality.

HUMAN RESOURCES AND INDUSTRIAL RELATIONS:

As we transition and grow as a standalone company, we took the next step forward to show our intention towards changing the company name to Signify. The choice of your new company name originates from the way light has become an intelligent language, which connects and conveys meaning. It is a clear expression of the strategic vision and purpose to unlock the extraordinary potential of light for brighter lives and a better world.

The renaming of your company is the next logical step in the transformation journey since we became a standalone company in 2016 and will mark another milestone in our rich history extending back more than 125 years. With the company name change, we have the opportunity to introduce a new corporate look and feel that is unique and will serve to further unite the 32,000 global employees and distinguish them from the competition. Importantly, we will continue to use the Philips brand, the most trusted lighting brand in the world, under a brand licensing agreement with Royal Philips.

The word 'Signify' is a real and powerful word, full of positive connotations: 'to be a sign-off', 'to convey meaning' and 'to be of importance'. It underlines that light is our signature as the world leader in lighting and lighting for the Internet of Things. As we transition as a standalone company, we had the distinct opportunity to define who we are and what makes us special and differentiates us from our competitors. Your company, therefore launched the Employer Value Proposition statement highlighting what differentiates us as an organization. The objective of the Employer Value Proposition statement is to provide all employees with a common guiding principle about what it means to 'Be More' at the organization. The EVP as defined in the statement is:

- a) Be on a Mission: This Value proposition caters to the need of an individual to do meaningful things, to be execution focused and have a winning spirit
- b) Be What's Next: Covers growth and development. The need to be better than earlier. To create a new version of themselves.
- c) Be New: The desire to innovate and bring in a change. To do something that lasts
- d) Be Yourself: Increasingly, people want to work the way they live. This provides flexibility, autonomy and an embracing culture

The EVP statement underpins HR practices and processes across that of HR namely - Talent Acquisition, Learning & Talent Development, Total Rewards and Industrial & Employee relations. This year, there has been a continued focus on offering innovative programs and solutions to employees across the four EVP pillars.

Talent Acquisition

To build high brand recall amongst critical talent segments your company actively used the social and launched the Life @ Philips Lighting page on Facebook and Life @ Lighting India account on Twitter. Your company also actively engaged with Premiere B-Schools through Leadership Programs for New Hires – Business Leadership Program (BLP). We continued with the Back in the Game (BIG) program – an opportunity to provide a second chance to women on sabbatical to come back to the mainstream work. We also encouraged internal talent to take on diverse and bigger roles in both domestic and international markets through internal marketplace called “Opportunity Knocks”. The most effective and efficient way to hire the right talent externally has been through Employee Referrals.

As part of talent pipelining initiatives, we reformed the entry level sales trainee pipeline program and reinvigorated talent at the frontlines of the organization. While we scouted for talent at the frontline we also initiated internship program for Bangalore Innovation Centre which acts as a breeding ground for good technical talent who are absorbed into the company through the mode of internship opportunities.

For new members in the Philips Lighting family we introduced ‘First Impressions’ program. This program enables to induct the new joiners in both the Lighting business environment as well as helps them transition to their new role smoothly by providing the right tools to accelerate at our organization. Subject matter experts run various sessions during the induction program which enable the new joiners to start understanding the business and give their best at their professional roles.

Learning & Talent Development

Your company’s talent process focuses on identifying future leaders, creating structured development journeys and ensuring the right leaders are available to deliver the business agenda. This was done through Organization Talent reviews focused on building strong succession health. The process was facilitated through cross functional ‘Talent Councils’ for Innovation and Operations to drive talent movements and review capability requirements, identify gaps and recommend development interventions. An example was the “India Innovation Hackathon event” intended to foster collaboration across Lighting Innovation teams and leverage on bottom up idea pool that resulted in close to hundreds of participants, path breaking ideas and best of which will be sponsored by the management team. Sales Leadership Development Centre (SLDC) was yet another example which helped identify high potential and performing talent amongst sales specialist to grow into managerial roles in the organization in sales. This has led to increased investment by your organization in the development of top talent and

identifying people in succession for people in larger roles. An initiative for this was the Sales Excellence program for professional sales employees and LEAD, LEAD+ programs for senior high performing employees. These programs help build their financial acumens by

bringing a wider sense of the business and making them future ready for excellent career opportunities within the organization. Also, your company has been a great exporter of talent with increasing number of global movements across Human Resources, Sales & Marketing, Supply Chain, and Business Transformation.

In addition to be a product champion, your company is evolving to become a leader in the space in providing lighting solutions covering products, systems and services across different industry verticals. Therefore, to stay ahead of competition it is imperative that we continue to focus on building winning capabilities and strong leadership pipeline which is also the mainstay of learning and talent management strategy. To build capability, your company launched the 'Fit for Future' initiative to focus on building winning capabilities (both technical and behavioral) across key job families Professional Sales, Marketing, Supply chain and Innovation & Development. The intervention maximizes learning through a robust framework comprising of learning on the job (70%), learning from others (20%) and through defined training interventions (10%). Several leader led learning initiatives included Customer Focused Selling, Right Value Proposition and Legal & Contracting were organized to ensure that the teams are adequately equipped to perform and succeed in their roles. Your company also launched the P&L Workshop for the Sales team with the aim of building stronger business acumen.

Building people manager capability continued to be a focus this year across the organization. With inputs and discussions with Senior Leaders, Focused Group discussions with people managers like RSMs and ASMs and team members, a 5-month structured learning journey was designed known as "Catalyst" – Developing Change Leaders program to build future leaders, capable of meeting tomorrow's business challenges. The key elements of the intervention include face to face workshops, action learning projects and virtual development centers. The program has received outstanding learner engagement score.

Moreover, the mPower app which was till now used to enhance the sales team's product knowledge has evolved to include new features to make it easier for sales people to be abreast with the current market scenarios and their personal growth in the sales environment. The tool has also been extended to Channel Partners and their Sales teams.

Total Rewards

Sustaining a culture of recognition continued to be the focus area to engage and motivate employees. Your company continued to strengthen its flagship recognition policy 'Light-Up' executed through an online platform. The policy focuses on acknowledging and rewarding employees who deliver superior performance while demonstrating Philips Lighting's values and business principles in their way of working. This Rewards and Recognition program is one of a kind in India amongst other Philips Lighting global markets. The program was recognized as the 'Best HR project' across all HR verticals through the Philips Lighting Excellence 2017-18 competition which is held every year globally. It emerged as the winner amongst hundreds of entries which were sent for the best HR project category form across the global markets. Your Company also continued the 'Long Service Awards' policy to recognize the loyalty and commitment shown by employees over the years. Salary review cycles & benefits awareness sessions continue as usual.

'Healthy moves' was a new intervention aimed to provide better options of health and wellbeing for the employees. We launched the platform through a fitness app and collaboration with a market leading vendor to provide fitness activities and health interventions for the employees. Healthy moves program aims to be a proactive mode to be healthy for employees and keep them fit and running both in their personal lives and in the professional environment. Various options to be physically fit and mentally healthy are provided. Guidance on eating healthy and reducing stress to be better at what they do are provided under this program.

Industrial and Employee Relations

We continued to strengthen HR services model by creating a simple yet strong platform for employees to access in terms of their HR needs and queries. With the new HR Service Now portal it has become easier for employees to access their data and benefits at a one stop solution and get queries resolved in a shorter time frame. New functionalities are being developed and piloted before deployment to reduce manual interventions thereby transforming the face and functionality of HR processes across the organization in India market. The journey in digitalization of the HR function continues to be on track and HR workday aims to be the single source of all employee related data and further enhance process efficiency and cost optimization in HR.

Your company's manufacturing facilities enjoy healthy and cordial Industrial Relations across both the sites, namely Mohali Light Factory (MLF) & Vadodara Light Factory (VLF), and significant productivity improvements were achieved through the assimilation of Lean Philosophy at both the sites. This was brought about through the incorporation of continuous improvement behavior at shop-floor through planned interventions.

Information under Section 197 of the Companies Act, 2013, read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personal) Rules, 2014, forms part of the Board's Report.

CONSERVATION OF ENERGY, FOREIGN EXCHANGE OUTGO AND TECHNOLOGY ABSORPTION:

Information on Conservation of Energy, Technology Absorption and Foreign Exchange earnings ratio and outgo, required to be given pursuant to Section 134(3)(m) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014, is provided in Annexure IV to this Report.

ENVIRONMENT, ENERGY, OCCUPATIONAL HEALTH & SAFETY:

The Company's Mohali Light Factory (MLF) has been actively involved in implementing various activities to improve environment. Total waste generated was recycled. E-waste generated is disposed through authorized TSDF. Many energy saving projects were undertaken as per energy detail sheet. Safety of employees is the foremost concern at MLF and working towards providing a safe and accident free working environment is a culture here. Regular trainings and awareness sessions are carried out on Behaviour Based Safety (BBS), Machine Safety for the employees to achieve zero accidents in the factory. National safety Day and World environment day is celebrated every year to spread awareness on EHS inside the factory.

The Company's Vadodara Light Factory (VLF), with its focus on the environment and safety issues, has been very well appreciated during various audits done in the year. National Safety and World Environment day are celebrated every year in the plant to spread awareness and safety culture within the factory. VLF had switched over from liquid mercury to solid mercury in Fluorescent Lamps manufacturing which resulted in drastic reduction of mercury consumption. Regular training and seminars are conducted on Behaviour Based Safety and Machine safety to motivate and inculcate behaviour change amongst its employees in pursuit of the Company's aim of zero accidents at the site. VLF is also actively involved in implementing the Philips Eco-Vision program. During the year, substantial part of the waste generated at VLF was recycled. E-waste also was disposed through Proper and authorised TSDF-Treatment, Storage and Disposal Facilities.

21. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

The particulars of loans given, investments made, guarantees given and securities provided, if any, covered under section 186 of the Companies Act, 2013 form part of the notes to the financial statements, which form part of the Company's Annual Report.

RELATED PARTY TRANSACTIONS:

Information on transactions with related parties pursuant to Section 134(3)(h) of the Act with rule 8(2) of the Companies (Accounts) Rules, 2014 are given in Annexure V in Form –AOC-2 and the same forms part of this Report.

STATEMENT OF RISK MANAGEMENT:

Risk management forms an integral part of the business planning and review cycle. The Company's risk management initiatives are designed to overview the main risks known to your Company, which could hinder it in achieving its strategic and financial business objectives. The objectives are met by integrating management control into the daily operations, by ensuring compliance with legal requirements and by safeguarding the integrity of the Company's financial reporting and its related disclosures like businesses, objectives, revenues, income, assets, liquidity or capital resources. Your Company's risk management approach is embedded in the areas of corporate governance, Philips Business Control Framework and Philips General Business Principles.

DIRECTORS RESPONSIBILITY STATEMENT:

As required under Section 134(5) of the Companies Act, 2013, your Directors, to the best of their knowledge confirm that:-

- (i) In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- (ii) The directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- (iii) The directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (iv) The directors have prepared the annual accounts on a going concern basis;
- (v) The directors have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
- (vi) 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.

STATUTORY AUDITORS:

The Statutory Auditors, M/s SR Batliboi & Co LLP, Chartered Accountants (Firm Registration No. 301003E/E300005), were appointed pursuant to the provisions of Sections 139 and 141 of the Companies Act, 2013 and the Rules made thereunder from the conclusion of the First Annual General Meeting upto the conclusion of the Sixth Annual General Meeting to be held after the First Annual General Meeting.

COST AUDITORS:

Pursuant to the provisions of Section 148 of the Companies Act, 2013, your Directors have approved the re-appointment of M/s Ravi Sahni & Co., Cost Accountants, having FRN 100193, to conduct the Cost Audit for the year ending 31st March, 2019, at a remuneration of Rs. 4,15,000/- (Rupees Four Fifteen Thousand Only) plus applicable tax and out of pocket expenses, subject to the approval of such remuneration by the members of the Company at the ensuing Annual General Meeting.

SECRETARIAL AUDITORS' QUALIFICATION:

The Secretarial Audit was carried out by M/s PI & Associates, Company Secretaries for the financial year ended on 31st March, 2018. The Report given by the Secretarial Auditors is annexed as Annexure VI and forms integral part of this Report. There has been no qualification, reservation or adverse remark or disclaimer in their Report. During the year under review, the Secretarial Auditors had not reported any matter under section 204(3) of the Act read with section 134(3)(f) of the Act and under Section 143 (12) of the Act, therefore no detail is required to be disclosed under Section 134 (3) of the Act.

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

There is no qualification, reservation or adverse remarks or disclaimers made by the Auditors in their reports.

PREVENTION, PROHIBITION AND REDRESSAL AGAINST HARASSMENT OF WOMEN EMPLOYMENT:

In order to ensure a safe working environment for all women employees, your Company has a Prevention, Prohibition and Redressal against Sexual Harassment of Women Employees at Workplace Policy in place, adhering with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and its Rules. Consequently, the Company has set up a Core Complaints Redressal Committee at the Corporate Office in Gurgaon and Site Complaint Redressal Committees in all branch offices and factories consisting of 2-4 members, along with an external member appointed from an NGO or Association, with experience in the field of sexual harassment at workplace.

The procedure followed by the Committee is as follows - If any incident of sexual harassment occurs, a written complaint is to be filed by the complainant with the respective Core/Internal Complaint Redressal Committee or with the Employer within 30 days from the date of incident, along with its supporting documents and details of the witnesses and evidences. The same will be reported to the Country Compliance Officer. A copy of the same is forwarded to the respondent within 7 days. The respondent is required to file his reply, along with supporting documents and details of witnesses in the next 10 days.

The Committee attempts to reconcile the written request of the victim or proceed with the inquiry, which is to be completed within 90 days. The inquiry report is issued within 10 days from completion of the inquiry and forwarded to the India Management Team. If the India Management Team is satisfied with the findings of the Committee, appropriate action is taken on the lines of issuing a warning or stern warning or even termination of service, within 60 days from the date of receipt of the inquiry report. Necessary face to face trainings and online courses are provided to all employees.

During the year under review, following activities were conducted under Prevention, Prohibition and Redressal against Sexual Harassment of Women Employees at Workplace Policy:

- First, no Sexual harassment complaint was reported to any of the internal Complaint Redressal Committee during the financial year 2017-18;
- A workshop conducted for all members of Internal Complaint Redressal Committee.
- Awareness Posters placed in all conspicuous places including notice board in all offices and factories.
- Awareness messages sent to all employees.
- A clause added in the employee joining kit to adhere to Company Anti-Sexual Harassment workplace.

During the financial year under review no case of any sexual harassment complaint received and there is no pending case.

ACKNOWLEDGMENT:

Your Directors place on record their deep appreciation of the assistance and guidance provided by the Central Government and the State Governments, its suppliers, technology providers and all other stakeholders. Your Directors also appreciate the contribution made by the employees of your Company at all levels.

Your Directors thank the financial institutions and banks associated with your Company for their support as well. Your Directors also thank the Company's dealers and its customers for their unstinted commitment and valuable inputs.

Your Directors acknowledge the support received from you as shareholders of the Company.

For and on behalf of the Board of Directors of

PHILIPS LIGHTING INDIA LIMITED

SUMIT PADMAKAR JOSHI

SUKANTO AICH

Vice-Chairman, Managing Director & CEO

Whole-time Director

(DIN: 07018906)

(DIN: 02175058)

Place: Gurgaon

Date: 29th June, 2018

ANNEXURE -I

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on 31st March, 2018

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I. REGISTRATION & OTHER DETAILS:

| | |
|--------------------------------------|--|
| CIN | U74900WB2015PLC206100 |
| Registration Date | 22/04/2015 |
| Name of the Company | PHILIPS LIGHTING INDIA LIMITED |
| Category/Sub-category of the Company | Public Company / Subsidiary of Foreign Company limited by shares |

Address of the Registered office & contact details
 Mangalam Business Center, Block B, 6th Floor,
 22, Camac Street, Kolkata – 700016, West Bengal
 Tel: 033-66297000, www.lighting.philips.co.in

Whether listed company No

Name, Address & contact details of the Registrar & Transfer Agent, if any.
 Karvy Computershare Private Limited
 “Karvy Selenium” Tower-B, Plot no.31-32,
 Gachibowli, Financial District, Nanakramguda,
 Hyderabad-500 032.
 Toll Free number: 18 00 3454 001
 Telephone number: +91 040-67162222,
 Fax number:+91 040-23420814,
 Email: einward.ris@karvy.com

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

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

| Sr. No. | Name and Description of main products / services | NIC Code of the Product/service | % to total turnover of the company |
|---------|--|---------------------------------|------------------------------------|
| 1. | Lighting | 2740 | 100 |

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

| Sr. No. | Name & Address of the Company | CIN/GLN | Holding/ Subsidiary/Ass. | % Share held | Applicable section |
|---------|--|---------|--------------------------|--------------|--------------------|
| 1. | Philips Lighting Holding B.V. High Tech Campus 45, 5656 AE Eindhoven, the Netherlands | N.A. | Holding | 96.13 | 2(46) |

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

i) Category-wise Share Holding

| Category of Shareholders | No. of Shares held at the beginning of the year [As on 1st April, 2017] | | | % of Total Shares | No. of Shares held at the end of the year [As on 31st March, 2018] | | | % of Total Shares | % Change during the year |
|--------------------------|--|----------|-------|-------------------|---|----------|-------|-------------------|--------------------------|
| | Demat | Physical | Total | | Demat | Physical | Total | | |
| A. Promoter s | | | | | | | | | |
| (1) Indian | | | | | | | | | |
| a) Individual/ HUF | - | - | - | - | - | - | - | - | - |
| b) Central Govt | - | - | - | - | - | - | - | - | - |
| c) State Govt(s) | - | - | - | - | - | - | - | - | - |
| d) Bodies Corp. | - | - | - | - | - | - | - | - | - |
| e) Banks / FI | - | - | - | - | - | - | - | - | - |
| f) Any other | - | - | - | - | - | - | - | - | - |
| Sub-total (A)(1) | - | - | - | - | - | - | - | - | - |
| (2) Foreign | | | | | | | | | |
| a) Individual/ HUF | - | - | - | - | - | - | - | - | - |
| b) Central Govt | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | |
|--|---|------------|------------|-------|---|------------|------------|-------|------|
| c) State Govt(s) | - | - | - | - | - | - | - | - | - |
| d) Bodies Corp. | - | 55,290,242 | 55,290,242 | 96.13 | - | 55,290,242 | 55,290,242 | 96.13 | 0.00 |
| e) Banks / FI | - | - | - | - | - | - | - | - | - |
| f) Any other | - | - | - | - | - | - | - | - | - |
| Sub-total (A)(2) | - | 55,290,242 | 55,290,242 | 96.13 | - | 55,290,242 | 55,290,242 | 96.13 | 0.00 |
| Total shareholding of Promoter (A)=(A)(1)+ (A)(2) | - | 55,290,242 | 55,290,242 | 96.13 | - | 55,290,242 | 55,290,242 | 96.13 | 0.00 |

B. Public Shareholding

1. Institutions

| | | | | | | | | | |
|-------------------------------------|-------|--------|--------|------|-------|--------|--------|------|------|
| a) Mutual Funds | - | 2,293 | 2,293 | 0.00 | 0 | 2,293 | 2,293 | 0.00 | 0.00 |
| b) Banks / FI | 2,274 | 8,695 | 10,969 | 0.02 | 2,274 | 8,695 | 10,969 | 0.02 | 0.00 |
| c) Central Govt | - | - | - | - | - | - | - | - | - |
| d) State Govt(s) | - | - | - | - | - | - | - | - | - |
| e) Venture Capital Funds | - | - | - | - | - | - | - | - | - |
| f) Insurance Companies | - | - | - | - | - | - | - | - | - |
| g) FIIs | - | - | - | - | - | - | - | - | - |
| h) Foreign Venture Capital Funds | - | - | - | - | - | - | - | - | - |
| i) Others (specify) | - | - | - | - | - | - | - | - | - |
| Sub-total (B)(1):- | 2,274 | 10,988 | 13,262 | 0.02 | 2,274 | 10,988 | 13,262 | 0.02 | 0.00 |

2. Non-Institutions

| | | | | | | | | | |
|--|---------|------------|------------|------|---------|------------|------------|------|--------|
| a) Bodies Corp. | - | - | - | - | - | - | - | - | - |
| i) Indian | 36,258 | 13,605 | 49,863 | 0.09 | 37,556 | 13,157 | 50,713 | 0.09 | 0.00 |
| ii) Overseas | - | - | - | - | - | - | - | - | - |
| b) Individuals | | | | | | | | | - |
| i) Individual shareholders holding nominal share capital upto Rs. 1 lakh | 738,291 | 1,231,417 | 1,969,708 | 3.42 | 744,073 | 1,200,742 | 1,944,815 | 3.38 | (0.04) |
| ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh | 132,723 | - | 132,723 | 0.23 | 158,316 | - | 158,316 | 0.28 | 0.04 |
| c) Others (specify)- Trust+NBFC | 17,808 | - | 17,808 | 0.03 | 15,846 | - | 15,846 | 0.03 | 0.00 |
| Foreign Nationals | 21 | - | 21 | 0.00 | 21 | - | 21 | 0.00 | 0.00 |
| NRI (REP) | 14,165 | 11,884 | 26,049 | 0.05 | 6,553 | 11,884 | 18,437 | 0.03 | (0.01) |
| NRI (NON-REP) | 16,464 | 1,102 | 17,566 | 0.03 | 24,533 | 1,057 | 25,590 | 0.04 | 0.01 |
| Sub-total (B)(2):- | 955,730 | 1,258,008 | 2,213,738 | 3.85 | 986,898 | 1,226,840 | 2,213,738 | 3.85 | - |
| Total Public Shareholding (B)=(B)(1)+ (B)(2) | 958,004 | 1,268,996 | 2,227,000 | 3.87 | 989,172 | 1,238,828 | 2,227,000 | 3.87 | - |
| C. Shares held by Custodian for GDRs & ADRs | - | - | - | - | - | - | - | - | - |
| Grand Total (A+B+C) | 958,004 | 56,559,238 | 57,517,242 | 100 | 989,172 | 56,528,070 | 57,517,242 | 100 | - |

ii) Shareholding Of Promoters-

| SN | Shareholder's | Shareholding at the beginning of the year | Shareholding at the end of the year | % change in shareholding during |
|----|---------------|---|-------------------------------------|---------------------------------|
|----|---------------|---|-------------------------------------|---------------------------------|

| Name | | [As on 1st April, 2017] | | [As on 31st March, 2018] | | the year |
|---------------|----------------------------------|--|---------------|----------------------------------|--|-----------|
| No. of Shares | % of total Shares of the company | % of Shares Pledged / encumbered to total shares | No. of Shares | % of total Shares of the company | % of Shares Pledged / encumbered to total shares | |
| 3 | Philips Lighting Holding B.V. | 55,290,242 | 96.13 | - | 55,290,242 | 96.13 - - |
| | TOTAL | 55,290,242 | 96.13 | - | 55,290,242 | 96.13 - - |

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

| SN | Particulars | Shareholding at the beginning of the year | Cumulative Shareholding during the year |
|---------------|---|---|---|
| No. of shares | % of total shares of the company | No. of shares | % of total shares of the company |
| 1 | Philips Lighting Holding B.V. | | |
| | At the beginning of the year | 55,290,182 | 96.13 55,290,242 96.13 |
| | Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.): | There is no change in the shareholding pattern of the Promoter during the financial year 2017-18. | |
| | At the end of the year | 55,290,242 | 96.13 - - |

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

| S.N. | For Each of the Top 10 Shareholders * | Shareholding at the beginning of the year | Cumulative Shareholding during the Year |
|------|---------------------------------------|---|---|
| | % of total | % of total | |

| No. of shares | shares of the company | No. of shares | shares of the company | | |
|---------------|------------------------------|---------------|-----------------------|--------|------|
| 1 | PAYAL BHANSHALI | | | | |
| | At the beginning of the year | 54,700 | 0.10 | 54,700 | 0.10 |
| | Bought during the year | - | - | 54,700 | 0.10 |
| | Sold during the year | - | - | 54,700 | 0.10 |
| | At the end of the year | 54,700 | 0.10 | 54,700 | 0.10 |
| 2 | VALLABH ROOPCHAND BHANSHALI | | | | |
| | At the beginning of the year | 27,350 | 0.05 | 27,350 | 0.05 |
| | Bought during the year | - | - | 27,350 | 0.05 |
| | Sold during the year | - | - | 27,350 | 0.05 |
| | At the end of the year | 27,350 | 0.05 | 27,350 | 0.05 |
| 3 | AJAY KUMAR | | | | |
| | At the beginning of the year | 14,797 | 0.03 | 14,797 | 0.03 |
| | Bought during the year | 3,828 | 0.00 | 18,625 | 0.03 |
| | Sold during the year | - | - | 18,625 | 0.03 |
| | At the end of the year | 18,625 | 0.03 | 18,625 | 0.03 |
| 4 | YOGESH RASIKLAL DOSHI | | | | |
| | At the beginning of the year | 9,599 | 0.02 | 9,599 | 0.02 |
| | Bought during the year | 8,448 | 0.01 | 18,047 | 0.03 |

| | | | | | |
|---|------------------------------|--------|------|--------|------|
| | Sold during the year | 885 | 0.00 | 17,162 | 0.03 |
| | At the end of the year | 17,162 | 0.03 | 17,162 | 0.03 |
| 5 | PUNIT KUMAR | | | | |
| | At the beginning of the year | 12,000 | 0.02 | 12,000 | 0.02 |
| | Bought during the year | 4,603 | 0.01 | 16,603 | 0.03 |
| | Sold during the year | - | - | 16,603 | 0.03 |
| | At the end of the year | 16,603 | 0.03 | 16,603 | 0.03 |
| 6 | SURESH GUPTA | | | | |
| | At the beginning of the year | 13,600 | 0.02 | 13,600 | 0.02 |
| | Bought during the year | - | - | 13,600 | 0.02 |
| | Sold during the year | - | - | 13,600 | 0.02 |
| | At the end of the year | 13,600 | 0.02 | 13,600 | 0.02 |
| 7 | AMISH NARENDRA SHAH | | | | |
| | At the beginning of the year | 10,276 | 0.02 | 10,276 | 0.02 |
| | Bought during the year | - | - | 10,276 | 0.02 |
| | Sold during the year | - | - | 10,276 | 0.02 |
| | At the end of the year | 10,276 | 0.02 | 10,276 | 0.02 |
| 8 | HINA KIRTI DOSHI | | | | |
| | At the beginning of the year | 10,000 | 0.02 | 10,000 | 0.02 |

| | | | | | |
|----|-------------------------------|--------|------|--------|------|
| | Bought during the year | - | - | 10,000 | 0.02 |
| | Sold during the year | - | - | 10,000 | 0.02 |
| | At the end of the year | 10,000 | 0.02 | 10,000 | 0.02 |
| 9 | HITESH SHANTILAL MEHTA | | | | |
| | At the beginning of the year | 10,000 | 0.02 | 10,000 | 0.02 |
| | Bought during the year | - | - | 10,000 | 0.02 |
| | Sold during the year | - | - | 10,000 | 0.02 |
| | At the end of the year | 10,000 | 0.02 | 10,000 | 0.02 |
| 10 | SUSHILA NAYYAR | | | | |
| | At the beginning of the year | 9,300 | 0.02 | 9,300 | 0.02 |
| | Bought during the year | - | - | 9,300 | 0.02 |
| | Sold during the year | - | - | 9,300 | 0.02 |
| | At the end of the year | 9,300 | 0.02 | 9,300 | 0.02 |

v) Shareholding of Directors and Key Managerial Personnel: Not Applicable

| SN | Shareholding of each Directors and each Key Managerial Personnel | Shareholding at the beginning of the year | Cumulative Shareholding during the Year | % of total |
|----|--|---|---|------------|
| | | | | % of total |

| No. of shares of the shares company | No. of shares | shares of the company | | |
|---|---------------|-----------------------|---|---|
| At the beginning of the year | - | - | - | - |
| Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.): | - | - | - | - |
| At the end of the year | - | - | - | - |

V. INDEBTEDNESS -Indebtedness of the Company including interest outstanding/accrued but not due for payment.

(Amount in Rs. Million)

| | Secured Loans excluding deposits | Unsecured Loans | Deposits | Total Indebtedness |
|--|----------------------------------|-----------------|----------|--------------------|
| Indebtedness at the beginning of the financial year# | | | | |
| i) Principal Amount | 69.51 | - | - | 69.51 |
| ii) Interest due but not paid | - | - | - | - |
| iii) Interest accrued but not due | - | - | - | - |
| Total (i+ii+iii) | 69.51 | - | - | 69.51 |
| Change in Indebtedness during the financial year | | | | |
| * Addition | 70.79 | - | - | 70.79 |
| * Reduction | 42.51 | - | - | 42.51 |
| Net Change | 28.28 | - | - | 28.28 |
| Indebtedness at the end of the financial year | | | | |
| i) Principal Amount | 97.80 | - | - | 97.80 |
| ii) Interest due but not paid | - | - | - | - |
| iii) Interest accrued but not due | - | - | - | - |

Total (i+ii+iii) 97.80 - - 97.80

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

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

(Amount in Rs Million)

| SN. | Particulars of Remuneration | Name of MD | | | | | Total Amount |
|-----|---|---------------------------------|--------------------------|----------------------|-----------------------------|---------------------|--------------|
| | | Harshavardhan M. Chitale (MD)** | Bidhu B. Mohanty (WTD)** | Sumit P. Joshi (MD)* | Rothin Bhattacharyya (WTD)* | Sukanto Aich (WTD)* | |
| 1 | Gross salary | | | | | | |
| | (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 | 27.33 | 8.50 | 20.07 | 17.34 | 15.33 | 88.57 |
| | (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 | 7.09 | 3.40 | 1.65 | 0.06 | 2.71 | 14.92 |
| | (c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961 | - | - | - | - | - | |
| 2 | Stock Option | - | - | - | - | - | |
| 3 | Sweat Equity | - | - | - | - | - | |
| 4 | Commission - as % of profit - others, specify... | - | - | - | - | - | |
| 5 | Others, please specify | - | - | - | - | - | |

| | | | | | | |
|-----------|-------|-------|-------|-------|-------|--------|
| Total (A) | 34.42 | 11.90 | 21.72 | 17.40 | 18.04 | 103.48 |
|-----------|-------|-------|-------|-------|-------|--------|

| | |
|---------------------------------|--------|
| Ceiling as per the Act (10%) | 416.61 |
|---------------------------------|--------|

B. Remuneration to other directors:

(Amount in Rs Million)

| SN. | Particulars of Remuneration | P. Uma Shankar (ID) | Vibha Paul Rishi (ID) | Vinayak K. Deshpande* (ID) | Murali Sivaraman (Director) | Total Amount |
|-----|--|---------------------------|-----------------------------|----------------------------------|-----------------------------------|-----------------|
| 1 | Independent Directors | | | | | |
| | Fee for attending board committee meetings | 0.55 | 0.42 | 0.50 | - | 1.47 |
| | Commission | 1.40 | 1.40 | - | - | 4.20 |
| | Others, please specify | - | - | - | - | - |
| | Total (1) | - | - | - | - | - |
| 2 | Other Non-Executive Directors | | | | | |
| | Fee for attending board committee meetings | - | - | - | - | - |
| | Commission | - | - | - | - | - |
| | Others, please specify | - | - | - | - | - |
| | Total (2) | - | - | - | - | - |

| | | | | |
|--|--------|------|------|------|
| Total (B)=(1+2) | 1.95 | 1.82 | 1.90 | 5.67 |
| Total Managerial Remuneration (A+B) | 109.15 | | | |
| Overall Ceiling as per the Act(10% as per above + 1%) | 458.27 | | | |

* Sitting fees pertaining to Board/Committee meetings held on 6th March, 2018 was paid to Mr. Vinayak K. Deshpande after 31st March, 2018.

Note: 'ID' refers to Independent Director.

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

(Amount in Rs Million)

| SN | Particulars of Key Managerial Remuneration Personnel | | Total | | | | | |
|----|---|---|-------|--------------------------------|--------------------------------|------------------------|---------------------------------|-------------------------------------|
| | Harshavardhan M. Chitale (CEO)** | Bidhu Bhusan Mohanty (CFO)** | | Sumit Padmakar Joshi (CEO)* | Rothin Bhattacharyya (WTD)* | Sukanto Aich (WTD)* | Dibyendu Raychaudhury (CFO)* | Nitin Mittal (Company Secretary) |
| 1 | Gross salary | Information is disclosed in "Point A" above and forms part of the same. | | | | | | |
| | (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 | 7.62 | 6.37 | 13.99 | | | | |
| | (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 | 0.45 | 0.03 | 0.48 | | | | |
| | (c) Profits in lieu of salary under section 17(3) Income-tax Act, | - | - | - | | | | |

1961

| | | | | |
|---|------------------------|------|------|-------|
| 2 | Stock Option - | | - | - |
| 3 | Sweat Equity - | | - | - |
| 4 | Commission - | | - | - |
| | - as % of profit | | - | - |
| | others, specify... | | - | - |
| 5 | Others, please specify | | - | - |
| | Total | 8.07 | 6.40 | 14.47 |

*Mr. Bhattacharyya and Mr. Aich were appointed w.e.f. 1st July, 2017 and Mr. Joshi was appointed w.e.f. 14th September, 2017, during the financial year 2017-18.

**Mr. Mohanty has resigned w.e.f. 30th June, 2017 and Mr. Chitale has resigned w.e.f. 31st August, 2017, during the financial year 2017-18.

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) |
|-------------|------------------------------|-------------------|---|------------------------------|------------------------------------|
| A. COMPANY | | | | | |
| Penalty | - | - | - | - | - |
| Punishment | - | - | - | - | - |
| Compounding | - | - | - | - | - |

B. DIRECTORS

| | | | | | |
|---------|---|---|---|---|---|
| Penalty | - | - | - | - | - |
|---------|---|---|---|---|---|

| | | | | | |
|------------|---|---|---|---|---|
| Punishment | - | - | - | - | - |
|------------|---|---|---|---|---|

| | | | | | |
|-------------|---|---|---|---|---|
| Compounding | - | - | - | - | - |
|-------------|---|---|---|---|---|

C. OTHER OFFICERS IN
DEFAULT

| | | | | | |
|---------|---|---|---|---|---|
| Penalty | - | - | - | - | - |
|---------|---|---|---|---|---|

| | | | | | |
|------------|---|---|---|---|---|
| Punishment | - | - | - | - | - |
|------------|---|---|---|---|---|

| | | | | | |
|-------------|---|---|---|---|---|
| Compounding | - | - | - | - | - |
|-------------|---|---|---|---|---|

For and on behalf of the Board of Directors of

PHILIPS LIGHTING INDIA LIMITED

SUMIT PADMAKAR JOSHI

SUKANTO AICH

Vice-Chairman, Managing Director & CEO

Whole-time Director

(DIN: 07018906)

(DIN: 02175058)

Place: Gurgaon

Date: 29th June, 2018

ANNEXURE - II

Number and dates of Meetings of the Board and Committees held during the financial year indicating the number of Meetings attended by each Director.

Board of Directors:

During the financial year 2017-18, 5 (five) meetings of the Board of Directors were held on 21st June, 2017, 17th August, 2017, 14th September, 2017, 7th December, 2017 and 6th March, 2018.

| Name of the Directors | Attendance at the Board meetings | Attendance at last AGM |
|---|----------------------------------|------------------------|
| No. of Meetings which Director was entitled to attend | No. of Meetings attended | |
| Mr. Murali Sivaraman | 5 | 5 Yes |
| Mr. Sumit Padmakar Joshi* | 3 | 3 NA |
| Mr. Harshavardhan Madhav Chitale** | 2 | 1 NA |
| Mr. Bidhu Bhusan Mohanty** | 1 | Nil NA |
| Mr. P. Uma Shankar | 5 | 5 Yes |
| Ms. Vibha Rishi Paul | 5 | 5 No |
| Mr. Vinayak K. Deshpande | 5 | 5 Yes |
| Mr. Rothin Bhattacharyya* | 4 | 2 No |
| Mr. Sukanto Aich* | 4 | 3 Yes |

Audit Committee:

During the financial year 2017-18, 4 (four) meetings of the Audit Committee were held on 21st June, 2017, 14th September, 2017, 7th December, 2017 and 6th March, 2018.

| Name of members | Nature of membership | Attendance at the Audit Committee meetings |
|---|--------------------------|--|
| No. of Meetings which Director was entitled to attend | No. of Meetings attended | |

| | | | |
|--------------------------|----------|---|---|
| Mr. P. Uma Shankar | Chairman | 4 | 4 |
| Mr. Murali Sivaraman | Member | 4 | 4 |
| Mr. Vinayak K. Deshpande | Member | 4 | 4 |

Nomination and Remuneration Committee:

During the financial year 2017-18, 5 (five) meetings of the Nomination and Remuneration Committee were held on 21st June, 2017, 20th July, 2017, 17th August, 2017, 14th September, 2017 and 6th March, 2018.

| Name of members | Nature of membership | Attendance at the NRC meetings | |
|---|--------------------------|--------------------------------|---|
| No. of Meetings which Director was entitled to attend | No. of Meetings attended | | |
| Ms. Vibha Rishi Paul | Chairperson | 5 | 4 |
| Mr. Sumit Padmakar Joshi* | Member | 2 | 2 |
| Mr. Harshavardhan Madhav Chitale** | Member | 3 | 2 |
| Mr. P. Uma Shankar | Member | 5 | 5 |
| Mr. Murali Sivaraman | Member | 5 | 5 |
| Mr. Vinayak K. Deshpande | Member | 5 | 5 |

Corporate Social Responsibility Committee:

During the financial year 2017-18, 3 (three) meetings of the Corporate Social Responsibility Committee were held on 21st June, 2017, 7th December, 2017 and 6th March, 2018.

| Name of members | Nature of membership | Attendance at the CSR Committee meetings | |
|---|--------------------------|--|---|
| No. of Meetings which Director was entitled to attend | No. of Meetings attended | | |
| Ms. Vibha Rishi Paul | Chairperson | 3 | 3 |
| Mr. Harshavardhan Madhav Chitale** | Member | 1 | 1 |
| Mr. P. Uma Shankar | Member | 3 | 3 |

| | | | |
|---------------------------|--------|---|---|
| Mr. Sumit Padmakar Joshi* | Member | 2 | 2 |
|---------------------------|--------|---|---|

Stakeholders Relationship Committee:

During the financial year 2017-18, 1 (one) meetings of the Stakeholders Relationship Committee was held on 7th December, 2017.

| Name of members | Nature of membership | Attendance at the SRC meetings | |
|---|--------------------------|--------------------------------|-----|
| No. of Meetings which Director was entitled to attend | No. of Meetings attended | | |
| Mr. Vinayak K. Deshpande | Chairman | 1 | 1 |
| Mr. Bidhu Bhusan Mohanty** | Member | NA | NA |
| Mr. Harshavardhan Madhav Chitale** | Member | NA | NA |
| Mr. Murali Sivaraman | Member | 1 | 1 |
| Mr. Rothin Bhattacharyya* | Member | 1 | Nil |
| Mr. Sumit Padmakar Joshi* | Member | 1 | 1 |

Banking and Other Operations Committee:

During the financial year 2017-18, 24 (twenty four) meetings of the Banking and Other Operations Committee were held on 13th April, 2017, 28th April, 2017, 12th May, 2017, 31st May, 2017, 13th June, 2017, 30th June, 2017, 14th July, 2017, 31st July, 2017, 11th August, 2017, 31st August, 2017, 20th September, 2017, 29th September, 2017, 16th October, 2017, 31st October, 2017, 17th November, 2017, 28th November, 2017, 14th December, 2017, 29th December, 2017, 15th January, 2018, 31st January, 2018, 14th February, 2018, 23rd February, 2018, 12th March, 2018 and 27th March, 2018.

| Name of members | Nature of membership | Attendance at the Board meetings | |
|---|--------------------------|----------------------------------|----|
| No. of Meetings which Director was entitled to attend | No. of Meetings attended | | |
| Mr. Harshavardhan Madhav Chitale** | Chairman | 10 | 9 |
| Mr. Sumit Padmakar Joshi* | Chairman | 14 | 14 |
| Mr. Bidhu Bhusan Mohanty** | Member | 6 | 6 |
| Mr. Rothin Bhattacharyya* | Member | 18 | 18 |

| | | | |
|-------------------|--------|----|----|
| Mr. Sukanto Aich* | Member | 18 | 14 |
|-------------------|--------|----|----|

*Mr. Bhattacharyya and Mr. Aich were appointed w.e.f. 1st July, 2017 and Mr. Joshi was appointed w.e.f. 14th September, 2017, during the financial year 2017-18.

** Mr. Mohanty has resigned w.e.f. 30th June, 2017 and Mr. Chitale has resigned w.e.f. 31st August, 2017, during the financial year 2017-18.

ANNEXURE-III

ANNUAL REPORT ON CSR ACTIVITIES

[Pursuant to Section 135 of the Companies Act, 2015 read with Rule 8 of the Companies (Corporate Social Responsibility) Rules, 2014]

1. A brief outline of the company's 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 Board of Directors approved CSR Policy of the Company, pursuant to the provisions of Section 135 of the Companies Act, 2013 and the rules notified thereunder.

The CSR Policy of the Company is accessible on your Company's website (www.lighting.philips.co.in).

In terms of the mandate of the CSR Committee and being a Lighting Company, the focus of CSR programs of the Company has been to unlock the extraordinary potential of light for brighter lives and a better world, by providing underprivileged sections of the society access to renewable solar lighting and enhance employability of rural youth through skill development. In this financial year, the company focused on scaling up the NSDC certified vocational training program, launched last year, that focused on upgrading skills of 1,584 students from Helper to assistant electricians in the current financial year. The program was conducted in 2 formats, with 100 hours and 16 hours training modules, spread across 47 centres in 17 states in India.

2. The Composition of the CSR Committee:

The Committee was setup to oversee the corporate social responsibility and other business related matters referred by the Board, as and when deemed necessary, for the consideration and recommendation of the Committee. The Committee adopted a Corporate Social Responsibility (CSR) policy to discharge the role of Corporate Social Responsibility Committee as envisaged under Section 135 of the Companies Act, 2013 which includes formulating and recommending to the Board the activities to be undertaken by the Company as per Schedule VII to the Companies Act, 2013 and the amount of expenditure to be incurred on the same.

The Corporate Social Responsibility Committee presently comprises of the following members:

| | | |
|---|--------------------------|----------|
| 1 | Ms. Vibha P. Rishi | Chairman |
| 2 | Mr. P. Uma Shankar | Member |
| 3 | Mr. Sumit Padmakar Joshi | Member |

Mr. Sukanto Aich was appointed as a new member of the Committee with effect from 29th June, 2018.

During the year, the Committee met three times, the detail of the same is provided in Annexure-II of the Directors' Report.

3. Average net profit of the company for last three financial years:

| Financial years | Average Net Profit Before Tax as per section 198 of the Act. (Amount in Rs. Million) |
|---------------------|---|
| 2015-16 & 2016-2017 | 1,013 |

The Company being newly incorporated on 22nd April, 2015, is having only two previous years as financial years. Accordingly, the Company can consider only two years profit for expenditure purpose.

4. Prescribed CSR Expenditure (two per cent. of the amount as in item 3 above):

2% of Average Profit calculated above in item no. 3 – Rs. 20.30 Million

Since the company has not been in existence for at least 3 financial years, the calculation of 2% of profit for last financial year has been done on voluntary basis.

5. Details of CSR spent during the financial year.

(a) Total amount to be spent for the financial year(on voluntary basis)- Rs 20.30 Million

(b) Amount unspent , if any- Rs 13.15 Million

(c) Manner in which the amount spent during the financial year is detailed below:

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-------|---|--|---|--|---|--|--|
| S.No. | CSR Projects or activity identified | Sector in which the project is covered | Projects or programs (1) Local Area or other (2) Specify the State and district where projects or programs was undertaken | Amount outlay (budget) project or programs wise | Sub-heads: (1) Direct Expenditure on projects or programs (2) Overheads | Cumulative expenditure upto the reporting period | Amount spent: Direct or through implementing agency |
| 1 | Program with Don Bosco Tech Society for Skill Development of 1,584 electricians, upgrading their skills from helper electrician to assistant electrician (as per NSDC Skill levels) through their training centers. | Skill development of youth | The project was implemented through 47 centers of Don Bosco Tech Society spread across 17 states. | Rs 7.15 Million for period April 1, 2017 to March 31, 2018 | Rs 7.15 Million was spent directly on the activities forming part of the Project, which were managed by Don | Rs 7.15 Million | The payment of a total amount of Rs 7.15 Million were made by the Company to Don Bosco |

Bosco Tech
Society,
training
partner

Tech Society
for

which
partnered
the
Company
in the
project.

conducting
the trainings
for students.

*Give details of implementing agency: Don Bosco Tech Society

6. In case the company has failed to spend the two per cent of the average net profit of the last three financial years or any part thereof, the company shall provide the reasons for not spending the amount in its Board report:

In spite of being a new company incorporated on 22nd April, 2015, the Company voluntarily agreed to spend an amount of Rs 20.30 Million towards CSR activities. The Company spent an amount of Rs. 7.15 Million on the Projects and related activities, as detailed above. Therefore, an amount of Rs. 13.15 Million remained unspent during the year.

As this is only the third year of our company's incorporation and second year of our CSR activities, the company is still in the process of identifying appropriate projects and partners that would be suitable for our long-term vision for our CSR program. The long term planning of the company's CSR vision and related projects is currently underway and therefore the company decided to spend only on one focused project this year to enable optimal utilization of funds and hence the whole amount could not be spent in the current year.

7. We hereby declare that implementation and monitoring of the CSR policy are in compliance with the CSR objectives and policy of the Company.

For PHILIPS LIGHTING INDIA LIMITED

SUMIT PADMAKAR JOSHI

Managing Director & CEO

Member- CSR Committee

(DIN:-07018906)

VIBHA PAUL RISHI

Independent Director

Chairperson- CSR Committee

(DIN: 05180796)

Place: Gurgaon

Date: 29th June, 2018

ANNEXURE - IV

Information in accordance with Section 134(3) (m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 and forming part of the Board's Report for the year ended 31st March 2018.

A. ENERGY CONSERVATION

The following measures were implemented during the Financial Year ending on 31st March, 2018:

1. Steps taken or impact on conservation of energy
 - a) Reduction of molten glass to save energy.
 - b) Fix bed sintering is done in the TL production line to improve energy efficiency.

- c) Reduction in glass draw is done to conserve energy.
- d) To save electricity consumption, transitioned from electric heating to Natural Gas fired.
- e) Reduction of compressed air consumption at VTL & Glass Plant.
- f) Purchase of electricity through Short Term Open Access (STOA) from India Energy Exchange resulting in saving of electricity cost.
- g) Electrical Energy saving in Vacuum pump in Engine House.
- h) Energy Load reduction in phases to reduce fixed component in electricity cost.
- i) 6 HD flyer modified from induction to synchronous mode (30000 RPM) to save electricity.
- j) Electricity saving by achieving close looped speed control with encoder installation.
- k) Costly oxygen gas replaced with low cost blower air at enclosed pickling.
- l) Flare Machine burner sizes optimized as per product size to save fuel gas.
- m) CFL pump oven electricity saved by insulating/sealing openings to restrict air draft.
- n) Contract Demand reduction to save fixed component in electricity cost at MLF.

o) Addition of insulation by 50 mm at CFL pump oven.

p) New design strips installed on CFL Sintering m/c.

2. Steps taken by the Company for utilizing alternate sources of energy

Since the last few years, the Company, at its Vadodara Light Factory, has been availing some of its energy through wind power which is being generated from windmill installed at Rajkot by third party, who is a wind energy vendor. The average consumption is upto 500k units from the same.

3. The Capital Investment on energy conservation on equipment's

The Company has invested Rs. 7.1 million during this year on Capex for energy saving equipment's.

B. RESEARCH & DEVELOPMENT (R & D)

Your Company continues to derive the sustainable benefits from the strong foundation and Long tradition of Research and development. During the year the Company continued to focus on the development of its products to preserve and strengthen its competitive position in various lighting related products. Your Company believes that process development and import substitution are of paramount importance and put all its efforts to establish the same. The Company's R & D laboratories have been instrumental in providing the Company with a sustainable competitive advantage through application of Science and Technology.

1. Specific areas in which R & D has been carried out

LED luminaires, solar powered LED luminaires, configurable luminaires, DC power packs for multiple application areas like street area, sports, Garden, office, retail outlets and Industry.

2. Benefits derived as a result of above efforts

Energy efficient and environment friendly lighting solution with better design and superior to competition. Significant growth in LED market with enhanced affordability (lower cost) and reliability (enhanced useful life) imparted to the new products.

3. Future plan of action

Continue to engage in design & development of new generation Energy efficient and environment friendly lighting solution.

4. Expenditure incurred on R&D

The Company has obtained approval of its in-house research and development facility ('R&D facility') located at Sector 57, Noida, UP from Ministry of Science and Technology, Department of Scientific and Industrial Research ('DSIR'). The objective of in-house scientific research undertaken by the Company is to improve people's life through meaningful innovations. During the financial year 2017-18 and 2016-17, the Company has incurred following expenditure on in-house research and development in the said R&D facility:

(INR in Million)

| Particulars | 2017-18 | 2016-17 |
|---------------------------|---------|---------|
| A Capital Expenditure | 37 | 23 |
| B Net Revenue Expenditure | 359 | 320 |
| TOTAL | 396 | 343 |

C. TECHNOLOGY ABSORPTION, ADAPTATION AND INNOVATION

i) Efforts made towards technology absorption, adoption and innovation

Imbibing a strong capability in connected lighting/system & services, adding features related to customer interface and connectivity.

2. ii) Benefits derived as a result of above efforts

Improvement in product quality, cost reduction, product development and import substitution.

D. FOREIGN EXCHANGE EARNINGS & OUTGO

During the year total inflow in foreign exchange was Rs. 2,546.49 Million and total outflows in foreign exchange was Rs. 6,769.97 Million

ANNEXURE - V

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 into during the year ended 31st March, 2018, which were not on an arm's length basis.

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

| S. No. | Name(s) of the related party & Nature of Relationship | Nature of contracts/arrangements/transactions: | Duration of the contracts/ arrangements/transactions: | Salient terms of the contracts or arrangements or transactions including the value, if any: | Date(s) of approval by the Board: | Amount Paid as Advances, if Any | Value of Transactions during the Year Ended March 31, 2018 (Rs Million) |
|--------|--|--|---|---|--|---------------------------------|---|
| 1 | Philips Lighting B.V. Fellow Subsidiary Company | Purchase of IT Services | Yearly | Based on Transfer Pricing Guidelines | Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis | N.A. | 347 |
| 2 | Philips Lighting B.V. Fellow Subsidiary Company | Purchase of Raw Material and Stock-in -trade | Yearly | Based on Transfer Pricing Guidelines | Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis | N.A. | 592 |
| 3 | Philips Lighting Hong Kong Ltd Fellow Subsidiary Company | Purchase of Raw Material and Stock-in -trade | Yearly | Based on Transfer Pricing Guidelines | Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis | N.A. | 325 |
| 4 | Philips Lighting Luminaires (Shanghai) Co., Ltd. Fellow Subsidiary Company | Purchase of Raw Material and Stock-in -trade | Yearly | Based on Transfer Pricing Guidelines | Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis | N.A. | 123 |
| 5 | Philips Lighting North America Corporation Fellow Subsidiary Company | Purchase of Raw Material and Stock-in -trade | Yearly | Based on Transfer Pricing Guidelines | Not Applicable since the contract was entered in the ordinary course of | N.A. | 144 |

| | | | | | | | | |
|----|--|--|--------|--------------------------------------|--|------------------------------------|-------|--|
| | | | | | | business and on arm's length basis | | |
| 6 | Philips Lighting Poland Sp. z o.o. Fellow Subsidiary Company | Purchase of Raw Material and Stock-in -trade | Yearly | Based on Transfer Pricing Guidelines | Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis | N.A. | 204 | |
| 7 | Philips Luminaires (Chengdu) Co., Ltd. Fellow Subsidiary Company | Purchase of Raw Material and Stock-in -trade | Yearly | Based on Transfer Pricing Guidelines | Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis | N.A. | 189 | |
| 8 | Philips Lighting B.V. Fellow Subsidiary Company | Sale of products | Yearly | Based on Transfer Pricing Guidelines | Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis | N.A. | 251 | |
| 9 | Philips Lighting Hong Kong Ltd Fellow Subsidiary Company | Sale of products | Yearly | Based on Transfer Pricing Guidelines | Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis | N.A. | 865 | |
| 9 | Philips Lighting Holding B.V. Holding Company | Sale of Services | Yearly | Based on Transfer Pricing Guidelines | Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis | N.A. | 131 | |
| 10 | Philips Lighting B.V. Fellow Subsidiary Company | Sale of Services | Yearly | Based on Transfer Pricing Guidelines | Not Applicable since the contract was entered in the ordinary course of | N.A. | 1,015 | |

| | | | | | | | |
|----|--|-----------------------------|--------|--------------------------------------|--|------|-------|
| | | | | | business and on arm's length basis | | |
| 11 | Philips Lighting Holding B.V. Holding Company | Management Support Services | Yearly | Based on Transfer Pricing Guidelines | Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis | N.A. | 1,448 |
| 12 | Philips Lighting B.V. Fellow Subsidiary Company | Technical Royalty | Yearly | Based on Transfer Pricing Guidelines | Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis | N.A. | 454 |
| 13 | Philips Lighting Hong Kong Ltd Fellow Subsidiary Company | Technical Royalty | Yearly | Based on Transfer Pricing Guidelines | Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis | N.A. | 560 |

*Please note that material transactions with related parties of value Rs. 100 Million or more have been taken into account while preparing this form. The complete list of related party transactions forms part of Notes to the financial statements, forming part of this Annual Report.

For and on behalf of the Board of Directors of

PHILIPS LIGHTING INDIA LIMITED

SUMIT PADMAKAR JOSHI

SUKANTO AICH

Vice-Chairman, Managing Director & CEO

Whole-time Director

(DIN: 07018906)

(DIN: 02175058)

Place: Gurgaon

Date: 29th June, 2018

ANNEXURE - VI

FORM MR - 3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED MARCH 31, 2018

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

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED MARCH 31, 2018

To,

The Members,

PHILIPS LIGHTING INDIA LIMITED

(U74900WB2015PLC206100)

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

Based on our verification of the Company, books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on March 31, 2018, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent based on the management representation letter/ confirmation, in the manner and subject to the reporting made 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, 2018, 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; (not applicable)
- 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 thereunder 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; (not applicable)
 - (b) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (not applicable)
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; (not applicable)
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009; (not applicable)
 - (d) The Securities and Exchange Board of India (Share Based Employee Benefits) Guidelines, 2014; (not applicable)
 - (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; (not applicable)
 - (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993;
 - (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; and (not applicable)
 - (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998; (not applicable)

vi. We further report that with respect to the Compliance of the below mentioned laws, we have relied on the representation made by the Company and its officers for system and mechanism framed by the Company for compliances under general laws (incl. Labour Laws, , Environment Laws, Tax Laws, etc.) and the following Specific Laws applicable to the Company:-

The Legal Metrology Act, 2009 and The Competition Act, 2002

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

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India;
- (ii) The Listing Agreements entered into by the Company with the Stock Exchange(s) and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015; (not applicable) The Securities

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven (7) days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured, if any and recorded as part of the minutes.

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

We further report that during the audit period no material events took place in the Company that has major bearing on the Company's affairs.

For PI & Associates,

Company Secretaries

Latwal

Nitesh

(Partner)

ACS No.: 32109

C P No.: 16276

Date: 20th June, 2018

Place: New Delhi

This report is to be read with our letter of even date which is annexed as “Annexure A” and forms an integral part of this report.

“Annexure A”

To,

The Members,

PHILIPS LIGHTING INDIA LIMITED

Our Secretarial Audit Report of even date is to be read along with this letter.

Maintenance of secretarial records is the responsibility of the management of the Company. Our Responsibility is to express an opinion on these secretarial records based on our audit. 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. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulation and happening of events etc. The compliance of the provisions of corporate and other applicable laws, rules, regulations, standards are the responsibility of management. Our examination was limited to the verification of procedures on test basis. The Secretarial Audit Report is neither an assurance as to future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For PI & Associates,

Company Secretaries

Nitesh Latwal

Partner

ACS No.: 32109

C P No.: 16276

Date: 20th June, 2018

Place: New Delhi

ANNEXURE

PARTICULARS OF EMPLOYEES PURSUANT TO SECTION 134(3)(q) OF THE COMPANIES

ACT, 2013 READ WITH RULES 5(2) & 5(3) OF THE COMPANIES (APPOINTMENT AND

REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

I. FOR EVERY TOP TEN EMPLOYEE IN TERMS OF REMUNERATION DRAWN:

For the year ended 31.03.2018

| Name | Designation /nature of Duty | Remuneration received (Rs.) | Qualification | Experience (In years) | Date of Commencement of employment in the Company | Age (in years) | Previous Employment/ Post held |
|----------------------------|--|-----------------------------|---------------|-----------------------|---|----------------|--------------------------------|
| S. Madhavarao* | R&D Group Manager, Business Professional Systems | 37,998,080/- | B.E, MBA | 25 | 01/04/2012 | 46 | Bosch |
| Harshavardhan** Chitale | MD & CEO | 27,330,134/- | B.Tech | 25 | 02/01/2015 | 46 | HCL Infosystems |
| Sumit Padmakar Joshi*** | MD & CEO | 20,082,240/- | MBA | 20 | 05/09/2011 | 44 | WHIRLPOOL CORP |
| Rothin Bhattacharyya*** | WTD & Business Transformation Manager | 17,346,634/- | MBA | 20 | 02/1/2015 | 56 | CK Birla Healthcare Ltd |

| | | | | | | | |
|-------------------|--------------------------------------|--------------|-----------|----|------------|----|---------------------------------------|
| Lalit Puri | Business Leader Professional | 16,605,178/- | M.B.A | 33 | 15/10/1984 | 56 | N.A. |
| Sukanto Aich | WTD & Marketing Manager | 15,334,050/- | M.B.A | 24 | 21/05/2014 | 50 | Mind bender Solutions Private Limited |
| Kiran Brar | HR Business Partner, BG Professional | 14,929,671/- | M.B.A | 21 | 01/04/2013 | 44 | Bharti Airtel |
| Sameer Sodhi | Business Leader | 13,567,696/- | M.S. | 25 | 29/01/2010 | 48 | OSRAM INDIA |
| Rajiv Sharma | Market Tax Manager | 13,009,354/- | C.A. | 27 | 02/05/2007 | 55 | NORTEL NETWORK INDIA PVT LTD |
| Tankeswar Baishya | Supply Chain Manager | 12,959,323/- | PGD in IE | 22 | 17/10/2014 | 48 | PepsiCo India Holding Private Limited |

II. FOR EVERY EMPLOYEE, WHO:

For the year ended on 31.03.2018

| Name | Designation /nature of Duty | Remuneration received (Rs.) | Qualification | Experience (In years) | Date of Commencement of employment in the Company | Age (in years) | Previous Employment/ Post held |
|--|------------------------------|-----------------------------|---------------|-----------------------|---|----------------|--------------------------------|
| A. EMPLOYED THROUGHOUT THE YEAR AND IN RECEIPT OF REMUNERATION AGGREGATING Rs. 1,02,00,000/- OR MORE | | | | | | | |
| Rajiv Sharma | Market Tax Manager | 13,009,354/- | C.A. | 27 | 02/05/2007 | 55 | NORTEL NETWORK INDIA PVT LTD |
| Lalit Puri | Business Leader Professional | 16,605,178/- | M.B.A | 33 | 15/10/1984 | 57 | N.A. |
| Sameer Sodhi | Business Leader | 13,567,696/- | M.S. | 25 | 29/01/2010 | 48 | OSRAM INDIA |
| Sumit Padmakar Joshi*** | MD & CEO | 20,082,240/- | MBA | 20 | 05/09/2011 | 44 | WHIRLPOOL CORP |
| C Arun Kumar | Sales Manager Consumer | 11,956,343/- | M.B.A | 28 | 12/01/1995 | 46 | GIBLITE ELECTRICALS LTD; |

| | | | | | | | |
|-------------------------|--------------------------------------|--------------|-----------|----|------------|----|---------------------------------------|
| Kiran Brar | HR Business Partner, BG Professional | 14,929,671/- | M.B.A | 21 | 01/04/2013 | 44 | Bharti Airtel |
| Sukanto Aich*** | WTD & Marketing Manager | 15,334,050/- | M.B.A | 24 | 21/05/2014 | 50 | Mind bender Solutions Private Limited |
| Tankeswar Baishya | Supply Chain Manager | 12,959,323/- | PGD in IE | 22 | 17/10/2014 | 48 | PepsiCo India Holding Private Limited |
| Rothin Bhattacharyya*** | Business Transformation Manager | 17,346,634/- | MBA | 20 | 02/1/2015 | 56 | CK Birla Healthcare Ltd |
| Anusha Suryanarayan | HR Business Partner | 10,353,575/- | M.B.A | 19 | 01/03/2017 | 41 | Philips India Pvt Ltd |
| Rishi Chawla | Public & Government Affairs Manager | 10,636,619/- | MBA | 21 | 01/03/2016 | 44 | Samsung |

B. EMPLOYED FOR A PART OF THE YEAR AND IN RECEIPT OF REMUNERATION AGGREGATING Rs.8,50,000/- OR MORE PER MONTH

| | | | | | | | |
|-------------------------|--|--------------|----------|----|------------|----|--|
| Harshavardhan Chitale** | MD & CEO | 27,330,134/- | B.Tech | 25 | 02/01/2015 | 46 | HCL Infosystems |
| Bidhu Bhusan Mohanty** | WTD & CFO | 8,537,529/- | CA | 21 | 17/05/1999 | 46 | EMAMI PAPER MILLS |
| S. Madhavarao* | R&D Group Manager, Business Professional Systems | 37,998,080/- | B.E, MBA | 25 | 01/04/2012 | 46 | Bosch |
| R Sankara Narayanan | Logistics Manager | 10,000,572/- | MBA | 36 | 07/05/1999 | 56 | Handicrafts and Handlooms Exports Corporation of India Limited |
| Ashis Chandra Guha | System Architect | 11,043,198/- | PGD, BME | 37 | 10/07/1981 | 60 | NA |

C. EMPLOYED THROUGHOUT THE YEAR OR PART THEREOF AND IN

RECEIPT OF REMUNERATION IN
THE YEAR WHICH IN AGGREGATE
IS IN EXCESS OF THAT DRAWN BY

MANAGING DIRECTOR OR
WHOLETIME DIRECTOR OR
MANAGER –

| | | | | | | | |
|-------------------|--|--------------|-----------|----|------------|----|---|
| S. Madhavarao* | R&D Group Manager, Business Professional Systems | 37,998,080/- | B.E, MBA | 25 | 01/04/2012 | 46 | Bosch |
| Lalit Puri | Business Leader Professional | 16,605,178/- | M.B.A | 33 | 15/10/1984 | 57 | N.A. |
| C Arun Kumar | Sales Manager Consumer | 11,956,343/- | M.B.A | 28 | 12/01/1995 | 46 | GIBLITE ELECTRICALS LTD; |
| Kiran Brar | HR Business Partner, BG Professional | 14,929,671/- | M.B.A | 21 | 01/04/2013 | 44 | Bharti Airtel |
| Sameer Sodhi | Business Leader | 13,567,696/- | M.S. | 25 | 29/01/2010 | 48 | OSRAM INDIA |
| Tankeswar Baishya | Supply Chain Manager | 12,959,323/- | PGD in IE | 22 | 17/10/2014 | 48 | PepsiCo India Holding Private Limited |
| Rajiv Sharma | Market Tax Manager | 13,009,354/- | C.A. | 27 | 02/05/2007 | 55 | NORTEL NETWORK INDIA PVT LTD |

D. THE EMPLOYEE HOLDING BY
HIMSELF OR ALONGWITH HIS
SPOUSE AND DEPENDENT
CHILDREN, 2% OR MORE OF THE
EQUITY SHARES IN THE
COMPANY:

NA NA NA NA NA NA NA NA

*Voluntary retirement case

**Mr. Bidhu Bhusan Mohanty resigned from the position of WTD w.e.f. 30th June, 2017 and of CFO w.e.f. 31st July, 2017. Mr. Harshavardhan M. Chitale resigned from the position of MD and CEO w.e.f. 31st August, 2017.

***Mr. Sukanto Aich and Mr. Rothin Bhattacharyya were appointed as WTD w.e.f. 1st July, 2017 and Mr. Sumit Padmakar Joshi was appointed as MD & CEO w.e.f. 14th September, 2017.

Textual information (2)

Description of state of companies affair

This year your company has achieved growth of 5.6% (Previous year 2.9%). Your Company generated an EBIT of Rs. 2,880 Million (Previous year Rs.1,414 Million) and a net cash of Rs. 368 Million (Previous year Rs. 3,555 Million). The Company has not made any major fund based borrowings in this year and has managed working capital requirements from internal cash generation. Capital expenditure during the year was Rs. 244 Million (Previous Year Rs. 270 Million) and this expense was incurred towards new plant and machinery and office equipment's etc.

Textual information (3)

Disclosures relating to amount recommended to be paid as dividend

Your Directors recommend payment of Rs. 20/- (200%) per share as dividend on the fully paid equity shares for the financial year ended 31st March, 2018. This will absorb Rs. 1,150 million as dividend and Rs. 237 million as dividend distribution tax.

Textual information (4)

Details regarding energy conservation

A. ENERGY CONSERVATION The following measures were implemented during the Financial Year ending on 31st March, 2018:

- Steps taken or impact on conservation of energy
 - Reduction of molten glass to save energy.
 - Fix bed sintering is done in the TL production line to improve energy efficiency.
 - Reduction in glass draw is done to conserve energy.
 - To save electricity consumption, transitioned from electric heating to Natural Gas fired.
 - Reduction of compressed air consumption at VTL & Glass Plant.
 - Purchase of electricity through Short Term Open Access (STOA) from India Energy Exchange resulting in saving of electricity cost.
 - Electrical Energy saving in Vacuum pump in Engine House.
 - Energy Load reduction in phases to reduce fixed component in electricity cost.
 - 6 HD flyer modified from induction to synchronous mode (30000 RPM) to save electricity.
 - Electricity saving by achieving close looped speed control with encoder installation.
 - Costly oxygen gas replaced with low cost blower air at enclosed pickling.
 - Flare Machine burner sizes optimized as per product size to save fuel gas.
 - CFL pump oven electricity saved by insulating/sealing openings to restrict air draft.
 - Contract Demand reduction to save fixed component in electricity cost at MLF.
 - Addition of insulation by 50 mm at CFL pump oven.
 - New design strips installed on CFL Sintering m/c.
- Steps taken by the Company for utilizing alternate sources of energy Since the last few years, the Company, at its Vadodara Light Factory, has been availing some of its energy through wind power which is being generated from windmill installed at Rajkot by third party, who is a wind energy vendor. The average consumption is upto 500k units from the same.
- The Capital Investment on energy conservation on equipment's The Company has invested Rs. 7.1 million during this year on Capex for energy saving equipment's.

Textual information (5)

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

- a) Reduction of molten glass to save energy.
- b) Fix bed sintering is done in the TL production line to improve energy efficiency.
- c) Reduction in glass draw is done to conserve energy.
- d) To save electricity consumption, transitioned from electric heating to Natural Gas fired.
- e) Reduction of compressed air consumption at VTL & Glass Plant.
- f) Purchase of electricity through Short Term Open Access (STOA) from India Energy Exchange resulting in saving of electricity cost.
- g) Electrical Energy saving in Vacuum pump in Engine House.
- h) Energy Load reduction in phases to reduce fixed component in electricity cost.
- i) 6 HD flyer modified from induction to synchronous mode (30000 RPM) to save electricity.
- j) Electricity saving by achieving close looped speed control with encoder installation.
- k) Costly oxygen gas replaced with low cost blower air at enclosed pickling.

- l) Flare Machine burner sizes optimized as per product size to save fuel gas.

- m) CFL pump oven electricity saved by insulating/sealing openings to restrict air draft.

- n) Contract Demand reduction to save fixed component in electricity cost at MLF.

- o) Addition of insulation by 50 mm at CFL pump oven.

- p) New design strips installed on CFL Sintering m/c.

Textual information (6)

Steps taken by the company for utilising alternate sources of energy [Text block]

Since the last few years, the Company, at its Vadodara Light Factory, has been availing some of its energy through wind power which is being generated from windmill installed at Rajkot by third party, who is a wind energy vendor. The average consumption is upto 500k units from the same.

Textual information (7)

Details regarding technology absorption

- i) Efforts made towards technology absorption, adoption and innovation Imbibing a strong capability in connected lighting/system & services, adding features related to customer interface and connectivity. 2. ii) Benefits derived as a result of above efforts Improvement in product quality, cost reduction, product development and import substitution.

Textual information (8)

Disclosures in director's responsibility statement

As required under Section 134(5) of the Companies Act, 2013, your Directors, to the best of their knowledge confirm that:- (i) In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures; (ii) The directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period; (iii) The directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities; (iv) The directors have prepared the annual accounts on a going concern basis; (v) The directors have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively. 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

Textual information (9)

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

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which the financial statements relate and as on the date of this report.

Textual information (10)

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

The particulars of loans given, investments made, guarantees given and securities provided, if any, covered under section 186 of the Companies Act, 2013 form part of the notes to the financial statements, which form part of the Company's Annual Report.

Textual information (11)

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

Information on transactions with related parties pursuant to Section 134(3)(h) of the Act with rule 8(2) of the Companies (Accounts) Rules, 2014 are given in Annexure V in Form –AOC-2 and the same forms part of this Report.

ANNEXURE - V

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 into during the year ended 31st March, 2018, which were not on an arm's length basis.

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

| S. No. | Name(s) of the related party & Nature of Relationship | Nature of contracts/arrangements/transactions: | Duration of the contracts/ arrangements/transactions: | Salient terms of the contracts or arrangements or transactions including the value, if any: | Date(s) of approval by the Board: | Amount Paid as Advances, if Any | Value of Transactions during the Year Ended March 31, 2018 (Rs Million) |
|--------|---|--|---|---|--|---------------------------------|---|
| 1 | Philips Lighting B.V. Fellow Subsidiary Company | Purchase of IT Services | Yearly | Based on Transfer Pricing Guidelines | Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis | N.A. | 347 |
| | | | | | Not Applicable since the | | |

contract was
entered in the
ordinary
course of

| | | | | | | |
|---|---|---|--------|---|------|-----|
| 2 | Philips Lighting B.V. Fellow Subsidiary Company | Purchase of Raw Material and Stock-in -trade | Yearly | Based on Transfer Pricing Guidelines | N.A. | 592 |
|---|---|---|--------|---|------|-----|

| | | | | | | | | |
|---|--|--|--------|--------------------------------------|--|------------------------------------|-----|--|
| | | | | | | business and on arm's length basis | | |
| 3 | Philips Lighting Hong Kong Ltd Fellow Subsidiary Company | Purchase of Raw Material and Stock-in -trade | Yearly | Based on Transfer Pricing Guidelines | Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis | N.A. | 325 | |
| 4 | Philips Lighting Luminaires (Shanghai) Co., Ltd. Fellow Subsidiary Company | Purchase of Raw Material and Stock-in -trade | Yearly | Based on Transfer Pricing Guidelines | Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis | N.A. | 123 | |
| 5 | Philips Lighting North America Corporation Fellow Subsidiary Company | Purchase of Raw Material and Stock-in -trade | Yearly | Based on Transfer Pricing Guidelines | Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis | N.A. | 144 | |
| 6 | Philips Lighting Poland Sp. z o.o. Fellow Subsidiary Company | Purchase of Raw Material and Stock-in -trade | Yearly | Based on Transfer Pricing Guidelines | Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis | N.A. | 204 | |
| 7 | Philips Luminaires (Chengdu) Co., Ltd. Fellow Subsidiary Company | Purchase of Raw Material and Stock-in -trade | Yearly | Based on Transfer Pricing Guidelines | Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis | N.A. | 189 | |
| 8 | Philips Lighting B.V. Fellow Subsidiary Company | Sale of products | Yearly | Based on Transfer Pricing Guidelines | Not Applicable since the contract was entered in the ordinary course of | N.A. | 251 | |

| | | | | | | | |
|----|--|-----------------------------|--------|--------------------------------------|--|------|-------|
| | | | | | business and on arm's length basis | | |
| 9 | Philips Lighting Hong Kong Ltd Fellow Subsidiary Company | Sale of products | Yearly | Based on Transfer Pricing Guidelines | Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis | N.A. | 865 |
| 9 | Philips Lighting Holding B.V. Holding Company | Sale of Services | Yearly | Based on Transfer Pricing Guidelines | Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis | N.A. | 131 |
| 10 | Philips Lighting B.V. Fellow Subsidiary Company | Sale of Services | Yearly | Based on Transfer Pricing Guidelines | Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis | N.A. | 1,015 |
| 11 | Philips Lighting Holding B.V. Holding Company | Management Support Services | Yearly | Based on Transfer Pricing Guidelines | Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis | N.A. | 1,448 |
| 12 | Philips Lighting B.V. Fellow Subsidiary Company | Technical Royalty | Yearly | Based on Transfer Pricing Guidelines | Not Applicable since the contract was entered in the ordinary course of business and on arm's length basis | N.A. | 454 |
| 13 | Philips Lighting Hong Kong Ltd Fellow Subsidiary Company | Technical Royalty | Yearly | Based on Transfer Pricing Guidelines | Not Applicable since the contract was entered in the ordinary course of | N.A. | 560 |

business and
on arm's
length basis

*Please note that material transactions with related parties of value Rs. 100 Million or more have been taken into account while preparing this form. The complete list of related party transactions forms part of Notes to the financial statements, forming part of this Annual Report.

For and on behalf of the Board of Directors of

PHILIPS LIGHTING INDIA LIMITED

SUMIT PADMAKAR JOSHI

SUKANTO AICH

Vice-Chairman, Managing Director & CEO

Whole-time Director

(DIN: 07018906)

(DIN: 02175058)

Place: Gurgaon

Date: 29th June, 2018

Textual information (12)

Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [Text Block]

In terms of the Nomination and Remuneration Committee Charter of the Company, duly approved by the Board pursuant to the provisions of the Companies Act, 2013, the Nomination and Remuneration Committee has prepared and approved a “Policy for Evaluation of the Performance of the Board of Directors”, which was further adopted by the Board, to formally evaluate the effectiveness of the Board, its Committees along with performance evaluation of each Director to be carried out on an annual basis.

Accordingly, the annual performance evaluation of the Board, its Committees and each Director was carried out for the financial year 2017-18 on the basis of a structured questionnaire survey.

The Nomination and Remuneration Committee also prepared structured questionnaires to evaluate the performance of the Board as a whole, individual performance of each Director and self – assessment carried out by the Directors.

These evaluation forms with respect to the evaluation of the performance of the Directors were based on various aspects which, inter alia, included assessment of the level of participation, understanding of the role and responsibilities, understanding of the business and competitive environment, effectiveness of the contributions made during the Board meetings, understanding of the strategic issues and challenges for your Company etc. In assessing the overall performance of the Board, the parameters included the assessment of time devoted by the Board on the Company’s long term goals and strategies, Board effectiveness, quality of discussions at the meetings of the Board, time spent and quality of discussions on key subjects like risk assessment and minimization, succession planning, discharging fiduciary and governance duties and performance of specific duties.

The questionnaires for assessing the performance of the Committees of the Board included aspects like understanding of the terms of reference by the Committee members, adequacy of the composition of the Committees, effectiveness of the discussions at the Committee meetings, performance of the Committee etc.

The Chairman of the Nomination and Remuneration Committee plays a vital role in undertaking the evaluation of the Directors. The Nomination and Remuneration Committee discussed on the evaluation mechanism, outcome and the feedback received from the Directors. The Independent Directors at their meeting also discussed the performance of the Non-Independent Directors including the Chairman of the Board.

Your Board of Directors had discussed and analyzed its own performance, Board as whole, during the year, evaluated the Independent Directors pursuant provisions of Schedule IV of the Companies Act, 2013 and also reviewed the performance evaluation reports of various committees. Thereafter, the Board finally noted the overall feedback on the performance of the Directors and the Board as a whole and its Committees.

The overall outcome of this exercise to evaluate effectiveness of the Board and its Committees was positive and members of the Board expressed their satisfaction.

Textual information (13)

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

ANNEXURE -I

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on 31st March, 2018

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I. REGISTRATION & OTHER DETAILS:

| | |
|--|--|
| CIN | U74900WB2015PLC206100 |
| Registration Date | 22/04/2015 |
| Name of the Company | PHILIPS LIGHTING INDIA LIMITED |
| Category/Sub-category of the Company | Public Company / Subsidiary of Foreign Company limited by shares |
| Address of the Registered office & contact details | Mangalam Business Center, Block B, 6th Floor, 22, Camac Street, Kolkata – 700016, West Bengal Tel: 033-66297000, www.lighting.philips.co.in |
| Whether listed company | No |
| Name, Address & contact details of the Registrar & Transfer Agent, if any. | Karvy Computershare Private Limited “Karvy Selenium” Tower-B, Plot no.31-32, Gachibowli, Financial District, Nanakramguda, Hyderabad-500 032. Toll Free number: 18 00 3454 001 |

Telephone number: +91 040-67162222,

Fax number:+91 040-23420814,

Email: einward.ris@karvy.com

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

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

| Sr. No. | Name and Description of main products / services | NIC Code of the Product/service | % to total turnover of the company |
|---------|--|---------------------------------|------------------------------------|
| 1. | Lighting | 2740 | 100 |

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

| Sr. No. | Name & Address of the Company | CIN/GLN | Holding/ Subsidiary/Ass. | % Share held | Applicable section |
|---------|--|---------|--------------------------|--------------|--------------------|
| 1. | Philips Lighting Holding B.V. High Tech Campus 45, 5656 AE Eindhoven, the Netherlands | N.A. | Holding | 96.13 | 2(46) |

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

i) Category-wise Share Holding

| Category of Shareholders | No. of Shares held at the beginning of the year | No. of Shares held at the end of the year | % Change |
|--------------------------|---|---|----------|
|--------------------------|---|---|----------|

| | [As on 1st April, 2017] | | | [As on 31st March, 2018] | | | during the year | | |
|--------------------------------|----------------------------|------------|------------|-----------------------------|-------|------------|-----------------------|-------------------------|------|
| | Demat | Physical | Total | % of Total Shares | Demat | Physical | Total | % of Total Shares | |
| A. Promoter s | | | | | | | | | |
| (1) Indian | | | | | | | | | |
| a) Individual/ HUF | - | - | - | - | - | - | - | - | |
| b) Central Govt | - | - | - | - | - | - | - | - | |
| c) State Govt(s) | - | - | - | - | - | - | - | - | |
| d) Bodies Corp. | - | - | - | - | - | - | - | - | |
| e) Banks / FI | - | - | - | - | - | - | - | - | |
| f) Any other | - | - | - | - | - | - | - | - | |
| Sub-total (A)(1) | - | - | - | - | - | - | - | - | |
| (2) Foreign | | | | | | | | | |
| a) Individual/ HUF | - | - | - | - | - | - | - | - | |
| b) Central Govt | - | - | - | - | - | - | - | - | |
| c) State Govt(s) | - | - | - | - | - | - | - | - | |
| d) Bodies Corp. | - | 55,290,242 | 55,290,242 | 96.13 | - | 55,290,242 | 55,290,242 | 96.13 | 0.00 |
| e) Banks / FI | - | - | - | - | - | - | - | - | |
| f) Any other | - | - | - | - | - | - | - | - | |
| Sub-total (A)(2) | - | 55,290,242 | 55,290,242 | 96.13 | - | 55,290,242 | 55,290,242 | 96.13 | 0.00 |
| Total shareholding of Promoter | - | 55,290,242 | 55,290,242 | 96.13 | - | 55,290,242 | 55,290,242 | 96.13 | 0.00 |

(A)=(A)(1)+ (A)(2)

B. Public Shareholding

1. Institutions

| | | | | | | | | | |
|----------------------------------|-------|--------|--------|------|-------|--------|--------|------|------|
| a) Mutual Funds | - | 2,293 | 2,293 | 0.00 | 0 | 2,293 | 2,293 | 0.00 | 0.00 |
| b) Banks / FI | 2,274 | 8,695 | 10,969 | 0.02 | 2,274 | 8,695 | 10,969 | 0.02 | 0.00 |
| c) Central Govt | - | - | - | - | - | - | - | - | - |
| d) State Govt(s) | - | - | - | - | - | - | - | - | - |
| e) Venture Capital Funds | - | - | - | - | - | - | - | - | - |
| f) Insurance Companies | - | - | - | - | - | - | - | - | - |
| g) FIIs | - | - | - | - | - | - | - | - | - |
| h) Foreign Venture Capital Funds | - | - | - | - | - | - | - | - | - |
| i) Others (specify) | - | - | - | - | - | - | - | - | - |
| Sub-total (B)(1):- | 2,274 | 10,988 | 13,262 | 0.02 | 2,274 | 10,988 | 13,262 | 0.02 | 0.00 |

2. Non-Institutions

| | | | | | | | | | |
|--|---------|-----------|-----------|------|---------|-----------|-----------|------|--------|
| a) Bodies Corp. | - | - | - | - | - | - | - | - | - |
| i) Indian | 36,258 | 13,605 | 49,863 | 0.09 | 37,556 | 13,157 | 50,713 | 0.09 | 0.00 |
| ii) Overseas | - | - | - | - | - | - | - | - | - |
| b) Individuals | | | | | | | | | - |
| i) Individual shareholders holding nominal share capital upto Rs. 1 lakh | 738,291 | 1,231,417 | 1,969,708 | 3.42 | 744,073 | 1,200,742 | 1,944,815 | 3.38 | (0.04) |

| | | | | | | | | | |
|--|---------|------------|------------|------|---------|------------|------------|------|--------|
| ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh | 132,723 | - | 132,723 | 0.23 | 158,316 | - | 158,316 | 0.28 | 0.04 |
| c) Others (specify)- Trust+NBFC | 17,808 | - | 17,808 | 0.03 | 15,846 | - | 15,846 | 0.03 | 0.00 |
| Foreign Nationals | 21 | - | 21 | 0.00 | 21 | - | 21 | 0.00 | 0.00 |
| NRI (REP) | 14,165 | 11,884 | 26,049 | 0.05 | 6,553 | 11,884 | 18,437 | 0.03 | (0,01) |
| NRI (NON-REP) | 16,464 | 1,102 | 17,566 | 0.03 | 24,533 | 1,057 | 25,590 | 0.04 | 0,01 |
| Sub-total (B)(2):- | 955,730 | 1,258,008 | 2,213,738 | 3.85 | 986,898 | 1,226,840 | 2,213,738 | 3.85 | - |
| Total Public Shareholding (B)=(B)(1)+ (B)(2) | 958,004 | 1,268,996 | 2,227,000 | 3.87 | 989,172 | 1,238,828 | 2,227,000 | 3.87 | - |
| C. Shares held by Custodian for GDRs & ADRs | - | - | - | - | - | - | - | - | - |
| Grand Total (A+B+C) | 958,004 | 56,559,238 | 57,517,242 | 100 | 989,172 | 56,528,070 | 57,517,242 | 100 | - |

ii) Shareholding Of Promoters-

| SN | Shareholder's Name | Shareholding at the beginning of the year [As on 1st April, 2017] | | Shareholding at the end of the year [As on 31st March, 2018] | | % change in shareholding during the year |
|----|-------------------------------|--|----------------------------------|---|----------------------------------|--|
| | | No. of Shares | % of total Shares of the company | No. of Shares | % of total Shares of the company | |
| 3 | Philips Lighting Holding B.V. | 55,290,242 | 96.13 | 55,290,242 | 96.13 | - |
| | TOTAL | 55,290,242 | 96.13 | 55,290,242 | 96.13 | - |

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

| SN | Particulars | Shareholding at the beginning of the year | | Cumulative Shareholding during the year | |
|----|---|---|----------------------------------|---|----------------------------------|
| | | No. of shares | % of total shares of the company | No. of shares | % of total shares of the company |
| 1 | Philips Lighting Holding B.V. | | | | |
| | At the beginning of the year | 55,290,182 | 96.13 | 55,290,242 | 96.13 |
| | Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.): | There is no change in the shareholding pattern of the Promoter during the financial year 2017-18. | | | |
| | At the end of the year | 55,290,242 | 96.13 | - | - |

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

| S.N. | For Each of the Top 10 Shareholders * | Shareholding at the beginning of the year | | Cumulative Shareholding during the Year | |
|------|---------------------------------------|---|----------------------------------|---|----------------------------------|
| | | No. of shares | % of total shares of the company | No. of shares | % of total shares of the company |
| 1 | PAYAL BHANSHALI | | | | |
| | At the beginning of the year | 54,700 | 0.10 | 54,700 | 0.10 |
| | Bought during the year | - | - | 54,700 | 0.10 |
| | Sold during the year | - | - | 54,700 | 0.10 |
| | At the end of the year | 54,700 | 0.10 | 54,700 | 0.10 |

| | | | | | |
|---|--------------------------------|--------|------|--------|------|
| 2 | VALLABH ROOPCHAND BHANSHALI | | | | |
| | At the beginning of the year | 27,350 | 0.05 | 27,350 | 0.05 |
| | Bought during the year | - | - | 27,350 | 0.05 |
| | Sold during the year | - | - | 27,350 | 0.05 |
| | At the end of the year | 27,350 | 0.05 | 27,350 | 0.05 |
| 3 | AJAY KUMAR | | | | |
| | At the beginning of the year | 14,797 | 0.03 | 14,797 | 0.03 |
| | Bought during the year | 3,828 | 0.00 | 18,625 | 0.03 |
| | Sold during the year | - | - | 18,625 | 0.03 |
| | At the end of the year | 18,625 | 0.03 | 18,625 | 0.03 |
| 4 | YOGESH RASIKLAL DOSHI | | | | |
| | At the beginning of the year | 9,599 | 0.02 | 9,599 | 0.02 |
| | Bought during the year | 8,448 | 0.01 | 18,047 | 0.03 |
| | Sold during the year | 885 | 0.00 | 17,162 | 0.03 |
| | At the end of the year | 17,162 | 0.03 | 17,162 | 0.03 |
| 5 | PUNIT KUMAR | | | | |
| | At the beginning of the year | 12,000 | 0.02 | 12,000 | 0.02 |
| | Bought during the year | 4,603 | 0.01 | 16,603 | 0.03 |
| | Sold during the year | - | - | 16,603 | 0.03 |

| | | | | | |
|---|-------------------------------|--------|------|--------|------|
| | At the end of the year | 16,603 | 0.03 | 16,603 | 0.03 |
| 6 | SURESH GUPTA | | | | |
| | At the beginning of the year | 13,600 | 0.02 | 13,600 | 0.02 |
| | Bought during the year | - | - | 13,600 | 0.02 |
| | Sold during the year | - | - | 13,600 | 0.02 |
| | At the end of the year | 13,600 | 0.02 | 13,600 | 0.02 |
| 7 | AMISH NARENDRA SHAH | | | | |
| | At the beginning of the year | 10,276 | 0.02 | 10,276 | 0.02 |
| | Bought during the year | - | - | 10,276 | 0.02 |
| | Sold during the year | - | - | 10,276 | 0.02 |
| | At the end of the year | 10,276 | 0.02 | 10,276 | 0.02 |
| 8 | HINA KIRTI DOSHI | | | | |
| | At the beginning of the year | 10,000 | 0.02 | 10,000 | 0.02 |
| | Bought during the year | - | - | 10,000 | 0.02 |
| | Sold during the year | - | - | 10,000 | 0.02 |
| | At the end of the year | 10,000 | 0.02 | 10,000 | 0.02 |
| 9 | HITESH SHANTILAL MEHTA | | | | |
| | At the beginning of the year | 10,000 | 0.02 | 10,000 | 0.02 |
| | Bought during the year | - | - | 10,000 | 0.02 |

| | | | | | |
|----|------------------------------|--------|------|--------|------|
| | Sold during the year | - | - | 10,000 | 0.02 |
| | At the end of the year | 10,000 | 0.02 | 10,000 | 0.02 |
| 10 | SUSHILA NAYYAR | | | | |
| | At the beginning of the year | 9,300 | 0.02 | 9,300 | 0.02 |
| | Bought during the year | - | - | 9,300 | 0.02 |
| | Sold during the year | - | - | 9,300 | 0.02 |
| | At the end of the year | 9,300 | 0.02 | 9,300 | 0.02 |

v) Shareholding of Directors and Key Managerial Personnel: Not Applicable

| SN | Shareholding of each Directors and each Key Managerial Personnel | Shareholding at the beginning | Cumulative Shareholding during the | | |
|----|---|-------------------------------|------------------------------------|---|---|
| | | of the year | Year | | |
| | % of total | No. of shares | % of total | | |
| | No. of shares of the company | | shares of the company | | |
| | At the beginning of the year | - | - | - | - |
| | Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.): | - | - | - | - |
| | At the end of the year | - | - | - | - |

V. INDEBTEDNESS -Indebtedness of the Company including interest outstanding/accrued but not due for payment.

(Amount in Rs. Million)

| | Secured Loans excluding deposits | Unsecured Loans | Deposits | Total Indebtedness |
|--|----------------------------------|-----------------|----------|--------------------|
| Indebtedness at the beginning of the financial year# | | | | |
| i) Principal Amount | 69.51 | - | - | 69.51 |
| ii) Interest due but not paid | - | - | - | - |
| iii) Interest accrued but not due | - | - | - | - |
| Total (i+ii+iii) | 69.51 | - | - | 69.51 |
| Change in Indebtedness during the financial year | | | | |
| * Addition | 70.79 | - | - | 70.79 |
| * Reduction | 42.51 | - | - | 42.51 |
| Net Change | 28.28 | - | - | 28.28 |
| Indebtedness at the end of the financial year | | | | |
| i) Principal Amount | 97.80 | - | - | 97.80 |
| ii) Interest due but not paid | - | - | - | - |
| iii) Interest accrued but not due | - | - | - | - |
| Total (i+ii+iii) | 97.80 | - | - | 97.80 |

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

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

(Amount in Rs Million)

| Particulars of | Name of MD | Total |
|----------------|------------|-------|
|----------------|------------|-------|

| SN. | Remuneration | /WTD/ Manager | | | | | Amount |
|-----|---|---------------------------------------|--------------------------------|----------------------------|-----------------------------------|------------------------|--------|
| | | Harshavardhan M. Chitale (MD)** | Bidhu B. Mohanty (WTD)** | Sumit P. Joshi (MD)* | Rothin Bhattacharyya (WTD)* | Sukanto Aich (WTD)* | |
| 1 | Gross salary | | | | | | |
| | (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 | 27.33 | 8.50 | 20.07 | 17.34 | 15.33 | 88.57 |
| | (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 | 7.09 | 3.40 | 1.65 | 0.06 | 2.71 | 14.92 |
| | (c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961 | - | - | - | - | - | |
| 2 | Stock Option | - | - | - | - | - | |
| 3 | Sweat Equity | - | - | - | - | - | |
| 4 | Commission - as % of profit - others, specify... | - | - | - | - | - | |
| 5 | Others, please specify | - | - | - | - | - | |
| | Total (A) | | 34.42 | 11.90 | 21.72 | 17.40 | 18.04 |
| | Ceiling as per the Act (10%) | | 416.61 | | | | |
| | | | | | | | 103.48 |

B. Remuneration to other directors:

(Amount in Rs Million)

| SN. | Particulars of Remuneration | P. Uma Shankar (ID) | Vibha Paul Rishi (ID) | Vinayak K. Deshpande* (ID) | Murali Sivaraman (Director) | Total Amount |
|-----|--|------------------------|--------------------------|-------------------------------|--------------------------------|--------------|
| 1 | Independent Directors | | | | | |
| | Fee for attending board committee meetings | 0.55 | 0.42 | 0.50 | - | 1.47 |
| | Commission | 1.40 | 1.40 | 1.40 | - | 4.20 |
| | Others, please specify | - | - | - | - | - |
| | Total (1) | - | - | - | - | - |
| 2 | Other Non-Executive Directors | | | | | |
| | Fee for attending board committee meetings | - | - | - | - | - |
| | Commission | - | - | - | - | - |
| | Others, please specify | - | - | - | - | - |
| | Total (2) | - | - | - | - | - |
| | Total (B)=(1+2) | 1.95 | 1.82 | 1.90 | - | 5.67 |
| | Total Managerial Remuneration (A+B) | 109.15 | | | | |
| | Overall Ceiling as per the Act(10% as per above + 1%) | 458.27 | | | | |

* Sitting fees pertaining to Board/Committee meetings held on 6th March, 2018 was paid to Mr. Vinayak K. Deshpande after 31st March, 2018.

Note: 'ID' refers to Independent Director.

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

(Amount in Rs Million)

| SN | Particulars of Key Managerial Remuneration Personnel | | Bidhu Bhusan Mohanty (CFO)** | Sumit Padmakar Joshi (CEO)* | Rothin Bhattacharyya (WTD)* | Sukanto Aich (WTD)* | Dibyendu Raychaudhury (CFO)* | Nitin Mittal (Company Secretary) | Total |
|----|---|---|------------------------------|-----------------------------|-----------------------------|---------------------|------------------------------|----------------------------------|-------|
| | Harshavardhan M. Chitale (CEO)** | | | | | | | | |
| 1 | Gross salary | Information is disclosed in "Point A" above and forms part of the same. | | | | | | | |
| | (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 | | 7.62 | 6.37 | 13.99 | | | | |
| | (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 | | 0.45 | 0.03 | 0.48 | | | | |
| | (c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961 | | - | - | - | | | | |
| 2 | Stock Option | | - | - | - | | | | |
| 3 | Sweat Equity | | - | - | - | | | | |
| 4 | Commission | | - | - | - | | | | |
| | - as % of profit | | - | - | - | | | | |
| | others, specify... | | - | - | - | | | | |

| | | | | |
|---|-----------------------------|------|------|-------|
| 5 | Others, please - specify | - | - | |
| | Total | 8.07 | 6.40 | 14.47 |

*Mr. Bhattacharyya and Mr. Aich were appointed w.e.f. 1st July, 2017 and Mr. Joshi was appointed w.e.f. 14th September, 2017, during the financial year 2017-18.

**Mr. Mohanty has resigned w.e.f. 30th June, 2017 and Mr. Chitale has resigned w.e.f. 31st August, 2017, during the financial year 2017-18.

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) |
|-------------------------------------|------------------------------|-------------------|---|------------------------------|------------------------------------|
| A. COMPANY | | | | | |
| Penalty | - | - | - | - | - |
| Punishment | - | - | - | - | - |
| Compounding | - | - | - | - | - |
| B. DIRECTORS | | | | | |
| Penalty | - | - | - | - | - |
| Punishment | - | - | - | - | - |
| Compounding | - | - | - | - | - |
| C. OTHER OFFICERS IN DEFAULT | | | | | |
| Penalty | - | - | - | - | - |

| | | | | | |
|-------------|---|---|---|---|---|
| Punishment | - | - | - | - | - |
| Compounding | - | - | - | - | - |

For and on behalf of the Board of Directors of

PHILIPS LIGHTING INDIA LIMITED

SUMIT PADMAKAR JOSHI

SUKANTO AICH

Vice-Chairman, Managing Director & CEO

Whole-time Director

(DIN: 07018906)

(DIN: 02175058)

Place: Gurgaon

Date: 29th June, 2018

Textual information (14)

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

Your Company has received declarations from all the Independent Directors under Section 149(7) of the Companies Act, 2013, confirming that they meet the criteria of independence as laid down in Section 149(6) of the Companies Act, 2013 read with the Schedules and Rules issued thereunder

Textual information (15)

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

The Nomination and Remuneration Committee was constituted by the Board of Directors at its meeting held on 27th April, 2016 as per section 178 of the Companies Act, 2013, read with Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014. The Committee comprises the following members:

During the year under review, the Committee was re-constituted on 14th September, 2017, on appointment of Mr. Sumit Padmakar Joshi in place of Mr. Harshavardhan M. Chitale and presently it consists of the following members:

| | | | |
|---|--------------------------|----------------------|----------|
| 1 | Ms. Vibha Paul Rishi | Independent Director | Chairman |
| 2 | Mr. Murali Sivaraman | Director | Member |
| 3 | Mr. Sumit Padmakar Joshi | Managing Director | Member |
| 4 | Mr. P. Uma Shankar | Independent Director | Member |
| 5 | Mr. Vinayak K. Deshpande | Independent Director | Member |

Mr. Nitin Mittal acts as Secretary to the Committee.

The Nomination and Remuneration Committee has adopted a Nomination and Remuneration Committee Policy, duly approved by the Board. The role of the Committee is governed by its Charter and its composition is in compliance with the provisions of Section 178 of the Companies Act, 2013.

The broad objectives of the Committee as per the Policy are as under:

- To guide the Board in relation to appointment and removal of Directors, Key Managerial Personnel and Senior Management.
- Formulate the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy relating to the remuneration of Directors, key managerial personnel and other employees.
- Formulation of criteria for evaluation of Independent Director and the Board.

- To evaluate the performance of the members of the Board and provide necessary report to the Board for further evaluation of the Board.
- To recommend to the Board on Remuneration payable to the Directors, Key Managerial Personnel and Senior Management.
- To provide to Key Managerial Personnel and Senior Management reward linked directly to their effort, performance, dedication and achievement relating to the Company's operations.
- To assist the Board in fulfilling responsibilities.
- To implement and monitor policies and processes regarding principles of corporate governance.

The Nomination and Remuneration Policy for appointment and removal of Director, KMP and Senior Management provides that the Committee shall identify and ascertain the ethical standards of integrity, qualification, expertise and experience of the person for appointment as Director, KMP or at Senior Management level and accordingly recommend to the Board his / her appointment. It further provides the criteria for appointment and remuneration including determination of qualifications, positive attributes, independence of Directors and other matters as provided under sub-section (3) of Section 178 of the Companies Act, 2013.

A Policy for remunerating Directors/ KMPs/ Senior Management Personnel was also set up, which provides the level and composition of remuneration to be paid to the Managing Director, Whole-Time Director(s), Non-Executive Director(s), KMP's, Senior Management Personnel and other employees shall be reasonable and sufficient to attract, retain and motivate directors, KMP's, Senior Management and other employees of the quality required to run the Company successfully. The relationship of remuneration to performance should be clear and meet appropriate performance benchmarks. The remuneration should also involve a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the Company and its goals.

The Nomination and Remuneration Committee has also formulated a "Policy for Evaluation of the Performance of the Board of Directors", to formally evaluate the effectiveness of the Board, its Committees along with performance evaluation of each Director to be carried out on an annual basis.

The Nomination and Remuneration Policy of the Company is also available on your Company's website (www.lighting.philips.co.in).

For the details of the number and dates of meetings of the Committee held during the financial year indicating the number of Meetings attended by each member thereof, please refer to the Annexure II, which forms part of this Report.

Textual information (16)

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

Risk management forms an integral part of the business planning and review cycle. The Company's risk management initiatives are designed to overview the main risks known to your Company, which could hinder it in achieving its strategic and financial business objectives. The objectives are met by integrating management control into the daily operations, by ensuring compliance with legal requirements and by safeguarding the integrity of the Company's financial reporting and its related disclosures like businesses, objectives, revenues, income, assets, liquidity or capital resources. Your Company's risk management approach is embedded in the areas of corporate governance, Philips Business Control Framework and Philips General Business Principles.

Textual information (17)

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

1. A brief outline of the company's 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 Board of Directors approved CSR Policy of the Company, pursuant to the provisions of Section 135 of the Companies Act, 2013 and the rules notified thereunder.

The CSR Policy of the Company is accessible on your Company's website (www.lighting.philips.co.in).

In terms of the mandate of the CSR Committee and being a Lighting Company, the focus of CSR programs of the Company has been to unlock the extraordinary potential of light for brighter lives and a better world, by providing underprivileged sections of the society access to renewable solar lighting and enhance employability of rural youth through skill development. In this financial year, the company focused on scaling up the NSDC certified vocational training program, launched last year, that focused on upgrading skills of 1,584 students from Helper to assistant electricians in the current financial year. The program was conducted in 2 formats, with 100 hours and 16 hours training modules, spread across 47 centres in 17 states in India.

2. The Composition of the CSR Committee:

The Committee was setup to oversee the corporate social responsibility and other business related matters referred by the Board, as and when deemed necessary, for the consideration and recommendation of the Committee. The Committee adopted a Corporate Social Responsibility (CSR) policy to discharge the role of Corporate Social Responsibility Committee as envisaged under Section 135 of the Companies Act, 2013 which includes formulating and recommending to the Board the activities to be undertaken by the Company as per Schedule VII to the Companies Act, 2013 and the amount of expenditure to be incurred on the same.

The Corporate Social Responsibility Committee presently comprises of the following members:

| | | |
|---|--------------------------|----------|
| 1 | Ms. Vibha P. Rishi | Chairman |
| 2 | Mr. P. Uma Shankar | Member |
| 3 | Mr. Sumit Padmakar Joshi | Member |

Mr. Sukanto Aich was appointed as a new member of the Committee with effect from 29th June, 2018.

During the year, the Committee met three times, the detail of the same is provided in Annexure-II of the Directors' Report.

3. Average net profit of the company for last three financial years:

| Financial years | Average Net Profit Before Tax as per section 198 of the Act. (Amount in Rs. Million) |
|---------------------|---|
| 2015-16 & 2016-2017 | 1,013 |

The Company being newly incorporated on 22nd April, 2015, is having only two previous years as financial years. Accordingly, the Company can consider only two years profit for expenditure purpose.

4. Prescribed CSR Expenditure (two per cent. of the amount as in item 3 above):

2% of Average Profit calculated above in item no. 3 – Rs. 20.30 Million

Since the company has not been in existence for at least 3 financial years, the calculation of 2% of profit for last financial year has been done on voluntary basis.

5. Details of CSR spent during the financial year.

(a) Total amount to be spent for the financial year(on voluntary basis)- Rs 20.30 Million

(b) Amount unspent , if any- Rs 13.15 Million

(c) Manner in which the amount spent during the financial year is detailed below:

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-------|---|--|---|--|---|--|--|
| S.No. | CSR Projects or activity identified | Sector in which the project is covered | Projects or programs (1) Local Area or other (2) Specify the State and district where projects or programs was undertaken | Amount outlay (budget) project or programs wise | Amount spent on the projects or programs Sub-heads: (1) Direct Expenditure on projects or programs (2) Overheads | Cumulative expenditure upto the reporting period | Amount spent: Direct or through implementing agency |
| 1 | Program with Don Bosco Tech Society for Skill Development of 1,584 electricians, upgrading their skills from helper electrician to assistant electrician (as per NSDC Skill levels) through their training centers. | Skill development of youth | The project was implemented through 47 centers of Don Bosco Tech Society spread across 17 states. | Rs 7.15 Million for period April 1, 2017 to March 31, 2018 | Rs 7.15 Million was spent directly on the activities forming part of the Project, which were managed by Don Bosco Tech Society, training partner which partnered the Company in the project. | Rs 7.15 Million | The payment of a total amount of Rs 7.15 Million were made by the Company to Don Bosco Tech Society for conducting the trainings for students. |

*Give details of implementing agency: Don Bosco Tech Society

6. In case the company has failed to spend the two per cent of the average net profit of the last three financial years or any part thereof, the company shall provide the reasons for not spending the amount in its Board report:

In spite of being a new company incorporated on 22nd April, 2015, the Company voluntarily agreed to spend an amount of Rs 20.30 Million towards CSR activities. The Company spent an amount of Rs. 7.15 Million on the Projects and related activities, as detailed above. Therefore, an amount of Rs. 13.15 Million remained unspent during the year.

As this is only the third year of our company's incorporation and second year of our CSR activities, the company is still in the process of identifying appropriate projects and partners that would be suitable for our long-term vision for our CSR program. The long term planning of the company's CSR vision and related projects is currently underway and therefore the company decided to spend only on one focused project this year to enable optimal utilization of funds and hence the whole amount could not be spent in the current year.

7. We hereby declare that implementation and monitoring of the CSR policy are in compliance with the CSR objectives and policy of the Company.

Textual information (18)

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]

Your Company does not have any Subsidiary/ Joint Venture/Associate Company hence details of financial performance of Subsidiary/ Joint Venture/Associate Company is not required to be attached to this report.

Textual information (19)

Disclosure of financial summary or highlights [Text Block]

FINANCIAL PERFORMANCE:

1.1 RESULTS

INR in Millions

| | 2017-18 | 2016-17 |
|---|---------|---------|
| Revenue from operations (a) | 35,128 | 33,270 |
| Other Income (b) | 182 | 116 |
| Gross Income | 35,310 | 33,386 |
| Profit before tax (PBT) and exceptional items | 3,432 | 1,946 |
| PBT and exceptional items (%) | 9.8% | 5.9% |
| Exceptional Items | (606) | (559) |
| Profit before tax | 2,826 | 1,387 |
| Provision for current tax | (1,075) | (617) |
| Deferred tax–Release/(Charge) | 157 | 213 |
| Profit after tax (PAT) | 1,908 | 983 |
| PAT(%) | 5.4% | 3.0% |
| Transfer to General Reserve | - | - |

1.2 FINANCE & ACCOUNTS

This year your company has achieved growth of 5.6% (Previous year 2.9%). Your Company generated an EBIT of Rs. 2,880 Million (Previous year Rs.1,414 Million) and a net cash of Rs. 368 Million (Previous year Rs. 3,555 Million). The Company has not made any major fund based borrowings in this year and has managed working capital requirements from internal cash generation.

Capital expenditure during the year was Rs. 244 Million (Previous Year Rs. 270 Million) and this expense was incurred towards new plant and machinery and office equipment's etc.

Textual information (20)

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

During the financial year under review, and Mr. Bidhu Bhusan Mohanty, Whole-time Director & Chief Financial Officer and Mr. Harshavardhan Madhav Chitale, Vice-Chairman, Managing Director & Chief Executive Officer, have resigned from the Board with effect from 30th June, 2017 and 31st August, 2017 respectively. Your Directors also recorded their appreciation of the valuable contributions made by Mr. Chitale and Mr. Mohanty to the Board's deliberations and proceedings during their terms on the Board.

Further, Mr. Mohanty also resigned from the position of Chief Financial Officer with effect from 31st July, 2017 and Mr. Chitale resigned from the position of Chief Executive Office with effect from 31st August, 2017.

Mr. Sumit Padmarkar Joshi, Vice-Chairman, Managing Director and Chief Executive Officer of the Company was appointed as Additional Director of the Company in the Board meeting held on 14th September, 2017. He was also appointed as Managing Director and Chief Executive Officer of the Company, in place of Mr. Chitale, with effect from 14th September, 2017. He also assumed the office of Vice-Chairman of the Company, as approved by the Board, pursuant to provisions of the Articles of Association of the Company. Appointment of Mr. Joshi as Director as well as the Managing Director is subject to the Shareholders' approval at the ensuing Third Annual General Meeting.

Mr. Dibyendu Raychaudhury, during the year under review, was appointed as Chief Financial Officer, being Key Managerial Personnel, at the Board meeting held on 21st June, 2017, with effect from 1st August, 2017, in place of Mr. Mohanty.

The Independent Directors on the Board of the Company, namely, Mr. Vinayak K. Deshpande, Mr. P. Uma Shankar and Ms. Vibha Paul Rishi were appointed at the First Annual General Meeting of the Company held on 20th December, 2016. All the Independent Directors have given declarations that they meet the criteria of independence as provided in Section 149(6) of the Companies Act, 2013. In the opinion of the Board, they fulfill the conditions of independence as specified in the Act and the Rules made thereunder and they are independent of the management.

Mr. Murali Sivaraman, who was appointed as a Director at the First Annual General Meeting of the Company held on 20th December, 2016, is the Chairman and Non-Executive Director on the Board of the Company. Mr. Sivaraman has recently stepped down from Philips Lighting (S) Pte. Ltd, one of the Philips Lighting Global Group Companies, from the position of President- Growth Markets with effect from 1st July, 2018. However, Mr. Sivaraman being a Non-Executive Director will continue as the Chairman of the Board of Directors.

During the financial year under review, Mr. Rothin Bhattacharyya and Mr. Sukanto Aich were appointed as Whole-time Directors, being Key Managerial Personnel at the Second Annual General Meeting held on 14th September, 2017 pursuant to relevant provisions of the Companies Act, 2013 and rules made thereunder.

Pursuant to the Articles of Association of the Company, Mr. Aich retires by rotation and being eligible, offers himself for re-appointment.

In current financial year 2018-19, Mr. Rothin Bhattacharyya has tendered his resignation to the Board with effect from 3rd April, 2018, due to moving into a global role of Business Transformation for Growth Markets within Philips Lighting, which was duly noted by the Board. Your Directors also recorded their appreciation of the valuable contributions made by Mr. Bhattacharyya to the Board's deliberations and proceedings during his term on the Board.

Structure of the Board of Directors:

- Mr. Murali Sivaraman – Chairman & Director
- Mr. Harshavardhan M. Chitale - Vice-Chairman & Managing Director (till 31st August, 2017)
- Mr. Sumit Padmakar Joshi - Vice-Chairman & Managing Director (w.e.f. 14th September, 2017)
- Mr. Bidhu Bhusan Mohanty - Whole-time Director (till 30th June, 2017)
- Mr. Rothin Bhattacharyya - Whole-time Director (w.e.f. 1st July, 2017 till 3rd April, 2018)
- Mr. Sukanto Aich - Whole-time Director (w.e.f. 1st July, 2017)
- Mr. P. Uma Shankar - Independent Director
- Ms. Vibha Paul Rishi - Independent Director
- Mr. Vinayak K. Deshpande - Independent Director

Structure of the Key Managerial Personnel:

- Mr. Harshavardhan Madhav Chitale – Chief Executive Officer (till 31st August, 2017)
- Mr. Sumit Padmakar Joshi - Chief Executive Officer (w.e.f. 14th September, 2017)
- Mr. Rothin Bhattacharyya - Whole-time Director ((w.e.f. 1st July, 2017 till 3rd April, 2018)
- Mr. Sukanto Aich - Whole-time Director (w.e.f. 1st July, 2017)
- Mr. Bidhu Bhusan Mohanty - Chief Financial Officer (till 31st July, 2017)
- Mr. Dibyendu Raychaudhury - Chief Financial Officer (w.e.f. 1st August, 2017)
- Mr. Nitin Mittal – Company Secretary

Textual information (21)

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

During the year under review, your Company has not accepted any deposit within the meaning of Sections 73 and 74 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014.

Textual information (22)

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

During the year under review, your Company has not accepted any deposit within the meaning of Sections 73 and 74 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014.

Textual information (23)

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]

During the year under review, there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

Textual information (24)

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

Your Company is committed to ensure that its operations are carried out within a well-defined internal control framework, good governance, robust systems and processes, a vigilant finance function and an independent Internal Audit function are the foundations of the internal control systems. Your Company has the Audit Committee in place and the Audit Committee devises robust Internal Control System and Enterprise Risk Management for the Company.

Through our internal audit processes at all levels, both the adequacy and effectiveness of internal controls across various businesses and compliance with laid-down systems and policies are being regularly monitored. A trained internal audit team is periodically validating the major IT-enabled business applications for their integration, control and quality of functionality.

Textual information (25)

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

The Board of Directors approved CSR Policy of the Company, pursuant to the provisions of Section 135 of the Companies Act, 2013 and the rules notified thereunder.

The CSR Policy of the Company is accessible on your Company's website (www.lighting.philips.co.in).

Textual information (26)

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

In spite of being a new company incorporated on 22nd April, 2015, the Company voluntarily agreed to spend an amount of Rs 20.30 Million towards CSR activities. The Company spent an amount of Rs. 7.15 Million on the Projects and related activities, as detailed above. Therefore, an amount of Rs. 13.15 Million remained unspent during the year. As this is only the third year of our company's incorporation and second year of our CSR activities, the company is still in the process of identifying appropriate projects and partners that would be suitable for our long-term vision for our CSR program. The long term planning of the company's CSR vision and related projects is currently underway and therefore the company decided to spend only on one focused project this year to enable optimal utilization of funds and hence the whole amount could not be spent in the current year.

Textual information (27)

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

During the financial year under review, Mr. Bidhu Bhusan Mohanty, Whole-time Director & Chief Financial Officer and Mr. Harshvardhan Madhav Chitale, Vice-Chairman, Managing Director & Chief Executive Officer, have resigned from the Board with effect from 30th June, 2017 and 31st August, 2017 respectively. Your Directors also recorded their appreciation of the valuable contributions made by Mr. Chitale and Mr. Mohanty to the Board's deliberations and proceedings during their terms on the Board.

Further, Mr. Mohanty also resigned from the position of Chief Financial Officer with effect from 31st July, 2017 and Mr. Chitale resigned from the position of Chief Executive Office with effect from 31st August, 2017.

Mr. Sumit Padmarkar Joshi, Vice-Chairman, Managing Director and Chief Executive Officer of the Company was appointed as Additional Director of the Company in the Board meeting held on 14th September, 2017. He was also appointed as Managing Director and Chief Executive Officer of the Company, in place of Mr. Chitale, with effect from 14th September, 2017. He also assumed the office of Vice-Chairman of the Company, as approved by the Board, pursuant to provisions of the Articles of Association of the Company. Appointment of Mr. Joshi as Director as well as the Managing Director is subject to the Shareholders' approval at the ensuing Third Annual General Meeting.

Mr. Dibyendu Raychaudhury, during the year under review, was appointed as Chief Financial Officer, being Key Managerial Personnel, at the Board meeting held on 21st June, 2017, with effect from 1st August, 2017, in place of Mr. Mohanty.

The Independent Directors on the Board of the Company, namely, Mr. Vinayak K. Deshpande, Mr. P. Uma Shankar and Ms. Vibha Paul Rishi were appointed at the First Annual General Meeting of the Company held on 20th December, 2016. All the Independent Directors have given declarations that they meet the criteria of independence as provided in Section 149(6) of the Companies Act, 2013. In the opinion of the Board, they fulfill the conditions of independence as specified in the Act and the Rules made thereunder and they are independent of the management.

Mr. Murali Sivaraman, who was appointed as a Director at the First Annual General Meeting of the Company held on 20th December, 2016, is the Chairman and Non-Executive Director on the Board of the Company. Mr. Sivaraman has recently stepped down from Philips Lighting (S) Pte. Ltd, one of the Philips Lighting Global Group Companies, from the position of President- Growth Markets with effect from 1st July, 2018. However, Mr. Sivaraman being a Non-Executive Director will continue as the Chairman of the Board of Directors.

During the financial year under review, Mr. Rothin Bhattacharyya and Mr. Sukanto Aich were appointed as Whole-time Directors, being Key Managerial Personnel at the Second Annual General Meeting held on 14th September, 2017 pursuant to relevant provisions of the Companies Act, 2013 and rules made thereunder.

Pursuant to the Articles of Association of the Company, Mr. Aich retires by rotation and being eligible, offers himself for re-appointment.

In current financial year 2018-19, Mr. Rothin Bhattacharyya has tendered his resignation to the Board with effect from 3rd April, 2018, due to moving into a global role of Business Transformation for Growth Markets within Philips Lighting, which was duly noted by the Board. Your Directors also recorded their appreciation of the valuable contributions made by Mr. Bhattacharyya to the Board's deliberations and proceedings during his term on the Board.

Structure of the Board of Directors:

- Mr. Murali Sivaraman – Chairman & Director
- Mr. Harshavardhan M. Chitale - Vice-Chairman & Managing Director (till 31st August, 2017)
- Mr. Sumit Padmakar Joshi - Vice-Chairman & Managing Director (w.e.f. 14th September, 2017)
- Mr. Bidhu Bhusan Mohanty - Whole-time Director (till 30th June, 2017)
- Mr. Rothin Bhattacharyya - Whole-time Director (w.e.f. 1st July, 2017 till 3rd April, 2018)
- Mr. Sukanto Aich - Whole-time Director (w.e.f. 1st July, 2017)
- Mr. P. Uma Shankar - Independent Director
- Ms. Vibha Paul Rishi - Independent Director
- Mr. Vinayak K. Deshpande - Independent Director

Structure of the Key Managerial Personnel:

- Mr. Harshavardhan Madhav Chitale – Chief Executive Officer (till 31st August, 2017)
- Mr. Sumit Padmakar Joshi - Chief Executive Officer (w.e.f. 14th September, 2017)
- Mr. Rothin Bhattacharyya - Whole-time Director ((w.e.f. 1st July, 2017 till 3rd April, 2018)
- Mr. Sukanto Aich - Whole-time Director (w.e.f. 1st July, 2017)
- Mr. Bidhu Bhusan Mohanty - Chief Financial Officer (till 31st July, 2017)
- Mr. Dibyendu Raychaudhury - Chief Financial Officer (w.e.f. 1st August, 2017)
- Mr. Nitin Mittal – Company Secretary

Textual information (28)

Disclosure of composition of audit committee and non-acceptance of any recommendation of audit committee along with reasons [Text Block]

During the financial year 2017-18, 4 (four) meetings of the Audit Committee were held on 21st June, 2017, 14th September, 2017, 7th December, 2017 and 6th March, 2018.

| Name of members | Nature of membership | Attendance at the Audit Committee meetings | |
|---|--------------------------|--|---|
| No. of Meetings which Director was entitled to attend | No. of Meetings attended | | |
| Mr. P. Uma Shankar | Chairman | 4 | 4 |
| Mr. Murali Sivaraman | Member | 4 | 4 |
| Mr. Vinayak K. Deshpande | Member | 4 | 4 |

Textual information (29)

Disclosure of details of establishment of vigil mechanism [Text Block]

Your Company is committed to highest standards of ethical, moral and legal business conduct. Accordingly, the Board of Directors has formulated a Vigil Mechanism/Whistle Blower Policy which is in compliance with the provisions of Section 177 of the Companies Act, 2013.

Your Company has established a proper mechanism, under the above Policy, for directors and employees to report genuine concern. A disclosure should be made in writing or can log a complaint on GBP Hotline number. Letters can be submitted by hand, courier, or by post, addressed or Email to the GBP Compliance Officer/Investigation Officer appointed by Philips Lighting. All reported violations whether actual or potential are reviewed by the Country Compliance Officer. He reports all violations to the Philips Fraud Investigation and Compliance Service Committee (FICS) team and depending upon the severity of the allegation it may be decided to engage investigator in investigating the complaint.

Any kind of complaint may also be submitted directly to the Chairperson of the Audit Committee of Philips Lighting India Limited at his email ID.

The Whistle Blower Policy is also available on your Company's website (www.lighting.philips.co.in).

Textual information (30)

Disclosure of policy formulated by nomination and remuneration committee relating to remuneration for directors, key managerial personnels and other employees [Text Block]

The Nomination and Remuneration Committee has adopted a Nomination and Remuneration Committee Policy, duly approved by the Board. The role of the Committee is governed by its Charter and its composition is in compliance with the provisions of Section 178 of the Companies Act, 2013.

The broad objectives of the Committee as per the Policy are as under:

- To guide the Board in relation to appointment and removal of Directors, Key Managerial Personnel and Senior Management.
- Formulate the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy relating to the remuneration of Directors, key managerial personnel and other employees.
- Formulation of criteria for evaluation of Independent Director and the Board.
- To evaluate the performance of the members of the Board and provide necessary report to the Board for further evaluation of the Board.
- To recommend to the Board on Remuneration payable to the Directors, Key Managerial Personnel and Senior Management.
- To provide to Key Managerial Personnel and Senior Management reward linked directly to their effort, performance, dedication and achievement relating to the Company's operations.
- To assist the Board in fulfilling responsibilities.
- To implement and monitor policies and processes regarding principles of corporate governance.

The Nomination and Remuneration Policy for appointment and removal of Director, KMP and Senior Management provides that the Committee shall identify and ascertain the ethical standards of integrity, qualification, expertise and experience of the person for appointment as Director, KMP or at Senior Management level and accordingly recommend to the Board his / her appointment. It further provides the criteria for appointment and remuneration including determination of qualifications, positive attributes, independence of Directors and other matters as provided under sub-section (3) of Section 178 of the Companies Act, 2013.

A Policy for remunerating Directors/ KMPs/ Senior Management Personnel was also set up, which provides the level and composition of remuneration to be paid to the Managing Director, Whole-Time Director(s), Non-Executive Director(s), KMP's, Senior Management Personnel and other employees shall be reasonable and sufficient to attract, retain and motivate directors, KMP's, Senior Management and other employees of the quality required to run the Company successfully. The relationship of remuneration to performance should be clear and meet appropriate performance benchmarks. The remuneration should also involve a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the Company and its goals.

The Nomination and Remuneration Committee has also formulated a "Policy for Evaluation of the Performance of the Board of Directors", to formally evaluate the effectiveness of the Board, its Committees along with performance evaluation of each Director to be carried out on

an annual basis.

The Nomination and Remuneration Policy of the Company is also available on your Company's website (www.lighting.philips.co.in).

For the details of the number and dates of meetings of the Committee held during the financial year indicating the number of Meetings attended by each member thereof, please refer to the Annexure II, which forms part of this Report.

[700500] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table]

..(1)

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

| Directors signing financial statements [Axis] | 1 | 2 |
|---|--|--------------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 |
| 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 | SUMIT | SUKANTO |
| Middle name of director | PADMAKAR | |
| Last name of director | JOSHI | AICH |
| Designation of director | Vice-Chairman, Managing Director and CEO | Whole Time Director and CFO |
| Director identification number of director | 07018906 | 02175058 |
| Date of signing of financial statements by director | 29/06/2018 | 29/06/2018 |

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

| | 01/04/2017 to 31/03/2018 |
|--|--------------------------------|
| Name of company secretary | NITIN MITTAL |
| Permanent account number of company secretary | ACQPM4839B |
| Date of signing of financial statements by company secretary | 29/06/2018 |

[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 Millions of INR

| Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis] | Auditor's favourable remark [Member] | Clause not applicable [Member] |
|--|--|--------------------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 |
| 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 (31) [See below] | |
| Disclosure relating to quantitative details of fixed assets | The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets | |
| Disclosure relating to physical verification and material discrepancies of fixed assets | Textual information (32) [See below] | |
| Disclosure relating to title deeds of immovable properties | Textual information (33) [See below] | |
| Disclosure in auditors report relating to inventories | The management has conducted physical verification of inventory at reasonable intervals during the year and no material discrepancies were noticed on such physical verification | |
| Disclosure in auditors report relating to loans | | Textual information (34) [See below] |
| Disclosure about loans granted to parties covered under section 189 of companies act | | Textual information (35) [See below] |
| Disclosure relating to terms and conditions of loans granted | | Textual information (36) [See below] |
| Disclosure regarding receipt of loans granted | | Textual information (37) [See below] |
| Disclosure regarding terms of recovery of loans granted | | Textual information (38) [See below] |
| Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013 | | Textual information (39) [See below] |
| Disclosure in auditors report relating to deposits accepted | | Textual information (40) [See below] |
| Disclosure in auditors report relating to maintenance of cost records | Textual information (41) [See below] | |
| Disclosure in auditors report relating to statutory dues [TextBlock] | Textual information (42) [See below] | |
| Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock] | Textual information (43) [See below] | |
| Disclosure relating to disputed statutory dues [TextBlock] | Textual information (44) [See below] | |
| Disclosure in auditors report relating to default in repayment of financial dues | Textual information (45) [See below] | |
| Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised | | Textual information (46) [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 (47) [See below] | |
| Disclosure in auditors report relating to managerial remuneration | Textual information (48) [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 (49) [See below] | |
| Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures | | Textual information (50) [See below] |
| Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him | Textual information (51) [See below] | |
| 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 are not applicable to the Company |

Details regarding auditors [Table]

..(1)

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

| Auditors [Axis] | 1 |
|---|--|
| | 01/04/2017 to 31/03/2018 |
| Details regarding auditors [Abstract] | |
| Details regarding auditors [LineItems] | |
| Category of auditor | Auditors firm |
| Name of audit firm | S.R. Batliboi & Co. LLP |
| Name of auditor signing report | GUPTA MANOJ KUMAR |
| Firms registration number of audit firm | 301003E /E300005 |
| Membership number of auditor | 083906 |
| Address of auditors | Golf View Corporate Tower B, Sector 42, Sector Road, Gurgaon HR-122002 |
| Permanent account number of auditor or auditor's firm | ACHFS9180N |
| SRN of form ADT-1 | G31726391 |
| Date of signing audit report by auditors | 29/06/2018 |
| Date of signing of balance sheet by auditors | 29/06/2018 |

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

| | 01/04/2017 to 31/03/2018 |
|---|--------------------------------------|
| Disclosure in auditor's report explanatory [TextBlock] | Textual information (52) [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 (31)

Disclosure in auditors report relating to fixed assets

The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets. (b) All 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. No material discrepancies were noticed on such verification. (c) According to the information and explanations given by the management and on the basis of opinion received from expert, Pursuant to the Scheme of Arrangement for Demerger under Sections 391 to 394 of the Companies Act, 1956 and 2013 amongst Philips India Limited ("Demerged Company") and Philips Lighting India Ltd. ("Resulting Company"), the ownership of all the immovable properties pertaining to Lighting business of the demerged company which included the land and building at Mohali having net block of Rs.156.85 million (Gross block of Rs. 295.25 million) & Vadodara having net block of Rs 296.43 million (Gross block of Rs. 597.51 million) have been transferred to and vested in the name of resulting company. However, conveyance of said immovable property in the name of Philips Lighting India Limited is pending.

Textual information (32)

Disclosure relating to physical verification and material discrepancies of fixed assets

All 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. No material discrepancies were noticed on such verification

Textual information (33)

Disclosure relating to title deeds of immovable properties

According to the information and explanations given by the management and on the basis of opinion received from expert, Pursuant to the Scheme of Arrangement for Demerger under Sections 391 to 394 of the Companies Act, 1956 and 2013 amongst Philips India Limited (“Demerged Company”) and Philips Lighting India Ltd. (“Resulting Company”), the ownership of all the immovable properties pertaining to Lighting business of the demerged company which included the land and building at Mohali having net block of Rs.156.85 million (Gross block of Rs. 295.25 million) & Vadodara having net block of Rs 296.43 million (Gross block of Rs. 597.51 million) have been transferred to and vested in the name of resulting company. However, conveyance of said immovable property in the name of Philips Lighting India Limited is pending.

Textual information (34)

Disclosure in auditors report relating to loans

) According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Accordingly, the provisions of clause 3(iii) (a), (b) and (c) of the Order are not applicable to the Company and hence not commented upon.

Textual information (35)

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

) According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Accordingly, the provisions of clause 3(iii) (a), (b) and (c) of the Order are not applicable to the Company and hence not commented upon.

Textual information (36)

Disclosure relating to terms and conditions of loans granted

) According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Accordingly, the provisions of clause 3(iii) (a), (b) and (c) of the Order are not applicable to the Company and hence not commented upon.

Textual information (37)

Disclosure regarding receipt of loans granted

) According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Accordingly, the provisions of clause 3(iii) (a), (b) and (c) of the Order are not applicable to the Company and hence not commented upon.

Textual information (38)

Disclosure regarding terms of recovery of loans granted

) According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Accordingly, the provisions of clause 3(iii) (a), (b) and (c) of the Order are not applicable to the Company and hence not commented upon.

Textual information (39)

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

In our opinion and according to the information and explanations given to us, there are no loans, investments, guarantees, and securities given in respect of which provisions of section 185 and 186 of the Companies Act 2013 are applicable and hence not commented upon.

Textual information (40)

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

Textual information (41)

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, in respect of Electric Lamps and Fluorescent Tubes, 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 (42)

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

(vii) (a) The Company is regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of custom, duty of excise, value added tax, cess and other statutory dues applicable to it. (vii) (b) According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, service tax, sales-tax, customs duty, excise duty, value added tax, cess and other material statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable. (vii) (c) According to the records of the Company, the dues outstanding of income-tax, sales-tax, wealth-tax, service tax, customs duty, excise duty, value added tax and cess on account of any dispute, are as follows: Name of Statue Forum Where matter is pending Nature of matter Financial Year to which matter relates Amount involved (in INR Million) The Central Excise Act, 1944 High Court Excise Related Matter 1991-1997 2.5 CESTAT Excise Related Matter 1990-94, 1991-1997, 1996-1998, 1996-2001, 2000-2003, 2006-2012, 2009-2014, 2014-2015 75.5 Cenvat Related Matter 2005-2006, 2005-2010, 2006-2007, 2007-2010, 2007-2011, 2009-2010, 2010-2011 151.8 Additional Commissioner of Central Excise Excise Related Matter 2005-2006, 2008-2010, 2015-2016 8.6 Commissioner of Central Excise Excise Related Matter 2011-16 7.9 Cenvat Related Matter 2005-2010, 2009-2013, 2011-2014, 2016-2017 255.7 Search and Seizure Related 2011-2016 177.1 Income Tax Act 1961* Income Tax Appellate Tribunal, New Delhi Disallowance of Management support service charges. A.Y. 2010-11, 2011-12, 2012-13, 2013-14.. 1,868 * Pursuant to Memorandum of Understanding (MOU) signed at the time of Demerger under Sections 391 to 394 of the Companies Act, 1956 and 2013 amongst Philips India Limited ("Demerged Company") and Philips Lighting India Ltd. ("Resulting Company"), above mentioned cases will be contested by Philips India Limited and the amount of Liability relating to Lighting Business, if any, upon conclusion of cases shall be Payable by Philips Lighting India Limited to Philips India Limited on the basis of agreed upon criteria mentioned under MOU (refer note 41(a)).

Textual information (43)

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

The Company is regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of custom, duty of excise, value added tax, cess and other statutory dues applicable to it.

Textual information (44)

Disclosure relating to disputed statutory dues [Text Block]

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, service tax, sales-tax, customs duty, excise duty, value added tax, cess and other material statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable. (vii) (c) According to the records of the Company, the dues outstanding of income-tax, sales-tax, wealth-tax, service tax, customs duty, excise duty, value added tax and cess on account of any dispute, are as follows: Name of Statue Forum Where matter is pending Nature of matter Financial Year to which matter relates Amount involved (in INR Million) The Central Excise Act, 1944 High Court Excise Related Matter 1991-1997 2.5 CESTAT Excise Related Matter 1990-94, 1991-1997, 1996-1998, 1996-2001, 2000-2003, 2006-2012, 2009-2014, 2014-2015 75.5 Cenvat Related Matter 2005-2006, 2005-2010, 2006-2007, 2007-2010, 2007-2011, 2009-2010, 2010-2011 151.8 Additional Commissioner of Central Excise Excise Related Matter 2005-2006, 2008-2010, 2015-2016 8.6 Commissioner of Central Excise Excise Related Matter 2011-16 7.9 Cenvat Related Matter 2005-2010, 2009-2013, 2011-2014, 2016-2017 255.7 Search and Seizure Related 2011-2016 177.1 Income Tax Act 1961* Income Tax Appellate Tribunal, New Delhi Disallowance of Management support service charges. A.Y. 2010-11, 2011-12, 2012-13, 2013-14.. 1,868 * Pursuant to Memorandum of Understanding (MOU) signed at the time of Demerger under Sections 391 to 394 of the Companies Act, 1956 and 2013 amongst Philips India Limited ("Demerged Company") and Philips Lighting India Ltd. ("Resulting Company"), above mentioned cases will be contested by Philips India Limited and the amount of Liability relating to Lighting Business, if any, upon conclusion of cases shall be Payable by Philips Lighting India Limited to Philips India Limited on the basis of agreed upon criteria mentioned under MOU (refer note 41(a)).

Textual information (45)

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

(viii) In our opinion and according to the information and explanations given by the management, the Company has not defaulted in repayment of dues to a financial institution, bank or debenture holders or government or debenture holders and repayment in the nature of loan to Government.

Textual information (46)

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

According to the information and explanations given by the management, the Company has not raised any money way of initial public offer / further public offer / debt instruments) and term loans hence, reporting under clause (ix) is not applicable to the Company and hence not commented upon

Textual information (47)

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

Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the management, we report that no fraud by the company or no fraud / material fraud on the company by the officers and employees of the Company has been noticed or reported during the year

Textual information (48)

Disclosure in auditors report relating to managerial remuneration

According to the information and explanations given by the management, the managerial remuneration has been paid / provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act, 2013.

Textual information (49)

Disclosure in auditors report relating to transactions with related parties

According to the information and explanations given by the management, transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the financial statements, as required by the applicable accounting standards.

Textual information (50)

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, reporting requirements under clause 3(xiv) are not applicable to the company and, not commented upon.

Textual information (51)

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

According to the information and explanations given by the management, the Company has not entered into any non-cash transactions with directors or persons connected with him as referred to in section 192 of Companies Act, 2013

Textual information (52)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To the Members of Philips Lighting India Limited

Report on the Ind AS Financial Statements

We have audited the accompanying Ind AS financial statements of Philips Lighting India Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2018, the Statement of Profit and Loss, including the statement of Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Ind AS Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Ind AS financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act., read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. 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 the design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Ind AS financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder. We conducted our audit of the Ind AS financial statements 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. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the Ind AS financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of

the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the Ind AS financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Ind AS financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2018, its profit/loss including other comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's report) Order, 2016 ("the Order") issued by the Central Government 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 and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

(c) The Balance Sheet, Statement of Profit and Loss including the Statement of Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid Ind AS financial statements comply with the Indian Accounting Standards specified under section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended

(e) On the basis of written representations received from the directors as on March 31, 2018, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2018, from being appointed as a director in terms of section 164 (2) of the Act;

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company with reference to these Ind AS financial statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure 2" to this report;

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, 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 Ind AS financial statements – Refer Note 41 to the Ind AS financial statements;

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

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

For S.R. Batliboi & CO. LLP

Chartered Accountants

ICAI Firm Registration Number: 301003E/E300005

per Manoj Kumar Gupta

Partner

Membership Number: 083906

Place of Signature: Gurugram, Haryana

Date: June 29, 2018

[700700] Disclosures - Secretarial audit report

Details of signatories of secretarial audit report [Table]

..(1)

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

| Signatories of secretarial audit report [Axis] | 1 |
|--|--------------------------------|
| | 01/04/2017 to 31/03/2018 |
| 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 | PI & Associates |
| Name of secretarial auditor signing report | Nitesh Latwal |
| Firms registration number of secretarial audit firm | 16276 |
| Membership number of secretarial auditor | 32109 |
| Certificate of practice number of secretarial auditor | 16276 |
| Date of signing secretarial audit report | 20/06/2018 |

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

| | 01/04/2017 to 31/03/2018 |
|---|---|
| Disclosure in secretarial audit report explanatory [TextBlock] | Textual information (53) [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 (53)

Disclosure in secretarial audit report explanatory [Text Block]

ANNEXURE - VI

FORM MR - 3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED MARCH 31, 2018

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

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED MARCH 31, 2018

To,

The Members,

PHILIPS LIGHTING INDIA LIMITED

(U74900WB2015PLC206100)

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

Based on our verification of the Company, books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on March 31, 2018, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent based on the management representation letter/ confirmation, in the manner and subject to the reporting made 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, 2018, 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; (not applicable)
- 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 thereunder 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; (not applicable)
 - (b) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (not applicable)
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; (not applicable)
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009; (not applicable)
 - (d) The Securities and Exchange Board of India (Share Based Employee Benefits) Guidelines, 2014; (not applicable)
 - (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; (not applicable)
 - (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993;
 - (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; and (not applicable)
 - (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998; (not applicable)

vi. We further report that with respect to the Compliance of the below mentioned laws, we have relied on the representation made by the Company and its officers for system and mechanism framed by the Company for compliances under general laws (incl. Labour Laws, , Environment Laws, Tax Laws, etc.) and the following Specific Laws applicable to the Company:-

The Legal Metrology Act, 2009 and The Competition Act, 2002

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

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India;
- (ii) The Listing Agreements entered into by the Company with the Stock Exchange(s) and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015; (not applicable) The Securities

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven (7) days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured, if any and recorded as part of the minutes.

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

We further report that during the audit period no material events took place in the Company that has major bearing on the Company's affairs.

For PI & Associates,

Company Secretaries

Latwal

Nitesh

(Partner)

ACS No.: 32109

C P No.: 16276

Date: 20th June, 2018

Place: New Delhi

This report is to be read with our letter of even date which is annexed as “Annexure A” and forms an integral part of this report.

“Annexure A”

To,

The Members,

PHILIPS LIGHTING INDIA LIMITED

Our Secretarial Audit Report of even date is to be read along with this letter.

Maintenance of secretarial records is the responsibility of the management of the Company. Our Responsibility is to express an opinion on these secretarial records based on our audit. 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. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulation and happening of events etc. The compliance of the provisions of corporate and other applicable laws, rules, regulations, standards are the responsibility of management. Our examination was limited to the verification of procedures on test basis. The Secretarial Audit Report is neither an assurance as to future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For PI & Associates,

Company Secretaries

Nitesh Latwal

Partner

ACS No.: 32109

C P No.: 16276

Date: 20th June, 2018

Place: New Delhi

[110000] Balance sheet

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

| | 31/03/2018 | 31/03/2017 | 31/03/2016 |
|--|--------------|--------------|------------|
| Balance sheet [Abstract] | | | |
| Assets [Abstract] | | | |
| Non-current assets [Abstract] | | | |
| Property, plant and equipment | 1,175 | 1,508 | |
| Capital work-in-progress | 68 | 75 | |
| Other intangible assets | 0 | 0 | |
| Non-current financial assets [Abstract] | | | |
| Non-current investments | 0 | 0 | |
| Trade receivables, non-current | 443 | 139 | |
| Loans, non-current | 0 | 0 | |
| Other non-current financial assets | 163 | 170 | |
| Total non-current financial assets | 606 | 309 | |
| Deferred tax assets (net) | 857 | 711 | |
| Other non-current assets | 212 | 227 | |
| Total non-current assets | 2,918 | 2,830 | |
| Current assets [Abstract] | | | |
| Inventories | 2,565 | 2,227 | |
| Current financial assets [Abstract] | | | |
| Current investments | 0 | 0 | |
| Trade receivables, current | 4,571 | 3,859 | |
| Cash and cash equivalents | 3,935 | 3,567 | |
| Bank balance other than cash and cash equivalents | 14 | 0 | |
| Loans, current | 0 | 0 | |
| Other current financial assets | 17 | 29 | |
| Total current financial assets | 8,537 | 7,455 | |
| Current tax assets | 80 | 80 | |
| Other current assets | 1,190 | 459 | |
| Total current assets | 12,372 | 10,221 | |
| Non-current assets classified as held for sale | 184 | 0 | |
| Total assets | 15,474 | 13,051 | |
| Equity and liabilities [Abstract] | | | |
| Equity [Abstract] | | | |
| Equity attributable to owners of parent [Abstract] | | | |
| Equity share capital | 575.17 | 575.17 | 575.17 |
| Other equity | 4,244 | 3,700 | |
| Total equity attributable to owners of parent | 4,819.17 | 4,275.17 | |
| Non controlling interest | 0 | 0 | |
| Total equity | 4,819.17 | 4,275.17 | |
| Liabilities [Abstract] | | | |
| Non-current liabilities [Abstract] | | | |
| Non-current financial liabilities [Abstract] | | | |
| Borrowings, non-current | 59 | 40 | |
| Other non-current financial liabilities | 150 | 34 | |
| Total non-current financial liabilities | 209 | 74 | |
| Provisions, non-current | 522 | 517 | |
| Other non-current liabilities | 333 | 166 | |
| Total non-current liabilities | 1,064 | 757 | |
| Current liabilities [Abstract] | | | |
| Current financial liabilities [Abstract] | | | |
| Borrowings, current | 0 | 0 | |
| Trade payables, current | (A) 6,734.83 | (B) 5,916.83 | |
| Other current financial liabilities | 536 | 449 | |
| Total current financial liabilities | 7,270.83 | 6,365.83 | |
| Other current liabilities | 1,141 | 889 | |
| Provisions, current | 859 | 764 | |
| Current tax liabilities | 320 | 0 | |
| Total current liabilities | 9,590.83 | 8,018.83 | |
| Total liabilities | 10,654.83 | 8,775.83 | |
| Total equity and liabilities | 15,474 | 13,051 | |

Footnotes

(A) (i) Trade payables : 6735 .17 Adjusted : -0.17

(B) (i) Trade payables : 5917 .17 Adjusted : -0.17

[210000] Statement of profit and loss

Earnings per share [Table]

..(1)

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

| Classes of equity share capital [Axis] | Equity shares 1 [Member] | |
|--|--------------------------------|--------------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| 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] 33.18 | [INR/shares] 17.09 |
| Total basic earnings (loss) per share | [INR/shares] 33.18 | [INR/shares] 17.09 |
| Diluted earnings per share [Abstract] | | |
| Diluted earnings (loss) per share from continuing operations | [INR/shares] 33.18 | [INR/shares] 17.09 |
| Total diluted earnings (loss) per share | [INR/shares] 33.18 | [INR/shares] 17.09 |

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

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|---|--------------------------------|--------------------------------|
| Statement of profit and loss [Abstract] | | |
| Income [Abstract] | | |
| Revenue from operations | 35,128 | 33,270 |
| Other income | 182 | 116 |
| Total income | 35,310 | 33,386 |
| Expenses [Abstract] | | |
| Cost of materials consumed | 1,976 | 1,999 |
| Purchases of stock-in-trade | 19,459 | 18,081 |
| Changes in inventories of finished goods, work-in-progress and stock-in-trade | -704 | 637 |
| Employee benefit expense | 3,685 | 3,493 |
| Finance costs | 54 | 27 |
| Depreciation, depletion and amortisation expense | 381 | 597 |
| Other expenses | 7,027 | 6,606 |
| Total expenses | 31,878 | 31,440 |
| Profit before exceptional items and tax | 3,432 | 1,946 |
| Exceptional items before tax | -606 | -559 |
| Total profit before tax | 2,826 | 1,387 |
| Tax expense [Abstract] | | |
| Current tax | 1,075 | 617 |
| Deferred tax | -157 | -213 |
| Total tax expense | 918 | 404 |
| Total profit (loss) for period from continuing operations | 1,908 | 983 |
| Total profit (loss) for period | 1,908 | 983 |
| Comprehensive income OCI components presented net of tax [Abstract] | | |
| Whether company has other comprehensive income OCI components presented net of tax | Yes | Yes |
| Other comprehensive income net of tax [Abstract] | | |
| Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract] | | |
| Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans | (A) 20 | (B) 37 |
| Total other comprehensive income that will not be reclassified to profit or loss, net of tax | 20 | 37 |
| Other comprehensive income that will be reclassified to profit or loss, net of tax, others | 0 | 0 |
| Total other comprehensive income that will be reclassified to profit or loss, net of tax | 0 | 0 |
| Total other comprehensive income | 20 | 37 |
| Total comprehensive income | 1,928 | 1,020 |
| 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 | 20 | 37 |
| Total comprehensive income | 1,928 | 1,020 |
| Earnings per share explanatory [TextBlock] | | |
| Earnings per share [Abstract] | | |
| Basic earnings per share [Abstract] | | |
| Diluted earnings per share [Abstract] | | |

Footnotes

- (A) Remeasurement (gain)/loss of defined benefit plans : -31 Income tax relating to remeasurement of defined benefit plans : 11
 (B) Remeasurement (gain)/loss of defined benefit plans : -57 Income tax relating to remeasurement of defined benefit plans : 20

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

..(1)

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

| Components of equity [Axis] | Equity [Member] | | | Equity attributable to the equity holders of the parent [Member] |
|--|--------------------------|--------------------------|------------|--|
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 | 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 | 1,908 | 983 | | 1,908 |
| Changes in comprehensive income components | 20 | 37 | | 20 |
| Total comprehensive income | 1,928 | 1,020 | | 1,928 |
| Other changes in equity [Abstract] | | | | |
| Appropriations for dividend, dividend tax and general reserve [Abstract] | | | | |
| Dividend appropriation [Abstract] | | | | |
| Final dividend appropriation [Abstract] | | | | |
| Final equity dividend appropriation | 1,150 | 0 | | 1,150 |
| Total final dividend appropriation | 1,150 | 0 | | 1,150 |
| Total dividend appropriation | 1,150 | 0 | | 1,150 |
| Equity dividend tax appropriation | 234 | 0 | | 234 |
| Total appropriations for dividend, dividend tax and retained earnings | 1,384 | 0 | | 1,384 |
| Total other changes in equity | -1,384 | 0 | | -1,384 |
| Total increase (decrease) in equity | 544 | 1,020 | | 544 |
| Other equity at end of period | 4,244 | 3,700 | 2,680 | 4,244 |

Statement of changes in equity [Table]

..(2)

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

| Components of equity [Axis] | Equity attributable to the equity holders of the parent [Member] | | Reserves [Member] | |
|--|--|------------|--------------------------|--------------------------|
| | 01/04/2016 to 31/03/2017 | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | 983 | | 1,908 | 983 |
| Changes in comprehensive income components | 37 | | 20 | 37 |
| Total comprehensive income | 1,020 | | 1,928 | 1,020 |
| Other changes in equity [Abstract] | | | | |
| Appropriations for dividend, dividend tax and general reserve [Abstract] | | | | |
| Dividend appropriation [Abstract] | | | | |
| Final dividend appropriation [Abstract] | | | | |
| Final equity dividend appropriation | 0 | | 1,150 | 0 |
| Total final dividend appropriation | 0 | | 1,150 | 0 |
| Total dividend appropriation | 0 | | 1,150 | 0 |
| Equity dividend tax appropriation | 0 | | 234 | 0 |
| Total appropriations for dividend, dividend tax and retained earnings | 0 | | 1,384 | 0 |
| Total other changes in equity | 0 | | -1,384 | 0 |
| Total increase (decrease) in equity | 1,020 | | 544 | 1,020 |
| Other equity at end of period | 3,700 | 2,680 | 4,244 | 3,700 |

Statement of changes in equity [Table]

..(3)

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

| Components of equity [Axis] | Reserves [Member] | Capital reserves [Member] | | | |
|---|----------------------|---------------------------|--------------------------------|--------------------------------|------------|
| | | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 |
| Other equity [Abstract] | | | | | |
| Statement of changes in equity [Line items] | | | | | |
| Equity [Abstract] | | | | | |
| Changes in equity [Abstract] | | | | | |
| Comprehensive income [Abstract] | | | | | |
| Profit (loss) for period | | | 0 | 0 | |
| Total comprehensive income | | | 0 | 0 | |
| Total increase (decrease) in equity | | | 0 | 0 | |
| Other equity at end of period | 2,680 | 2,109 | 2,109 | 2,109 | 2,109 |

Statement of changes in equity [Table]

..(4)

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

| Components of equity [Axis] | Retained earnings [Member] | | | Other retained earning [Member] |
|---|--------------------------------|--------------------------------|------------|------------------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 | 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 | 1,908 | 983 | | 1,908 |
| Changes in comprehensive income components | 20 | 37 | | 20 |
| Total comprehensive income | 1,928 | 1,020 | | 1,928 |
| Other changes in equity [Abstract] | | | | |
| Appropriations for dividend, dividend tax and general reserve [Abstract] | | | | |
| Dividend appropriation [Abstract] | | | | |
| Final dividend appropriation [Abstract] | | | | |
| Final equity dividend appropriation | 1,150 | 0 | | 1,150 |
| Total final dividend appropriation | 1,150 | 0 | | 1,150 |
| Total dividend appropriation | 1,150 | 0 | | 1,150 |
| Equity dividend tax appropriation | 234 | 0 | | 234 |
| Total appropriations for dividend, dividend tax and retained earnings | 1,384 | 0 | | 1,384 |
| Total other changes in equity | -1,384 | 0 | | -1,384 |
| Total increase (decrease) in equity | 544 | 1,020 | | 544 |
| Other equity at end of period | 2,135 | 1,591 | 571 | 2,135 |

Statement of changes in equity [Table]

..(5)

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

| Components of equity [Axis] | Other retained earning [Member] | |
|--|---------------------------------|------------|
| | 01/04/2016 to 31/03/2017 | 31/03/2016 |
| Other equity [Abstract] | | |
| Statement of changes in equity [Line items] | | |
| Equity [Abstract] | | |
| Changes in equity [Abstract] | | |
| Comprehensive income [Abstract] | | |
| Profit (loss) for period | 983 | |
| Changes in comprehensive income components | 37 | |
| Total comprehensive income | 1,020 | |
| Other changes in equity [Abstract] | | |
| Appropriations for dividend, dividend tax and general reserve [Abstract] | | |
| Dividend appropriation [Abstract] | | |
| Final dividend appropriation [Abstract] | | |
| Final equity dividend appropriation | 0 | |
| Total final dividend appropriation | 0 | |
| Total dividend appropriation | 0 | |
| Equity dividend tax appropriation | 0 | |
| Total appropriations for dividend, dividend tax and retained earnings | 0 | |
| Total other changes in equity | 0 | |
| Total increase (decrease) in equity | 1,020 | |
| Other equity at end of period | 1,591 | 571 |

[320000] Cash flow statement, indirect

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

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 |
|---|--------------------------------|--------------------------------|------------|
| 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 | 2,826 | 1,387 | |
| Adjustments for reconcile profit (loss) [Abstract] | | | |
| Adjustments for decrease (increase) in inventories | -337 | 628 | |
| Adjustments for decrease (increase) in trade receivables, non-current | (A) -1,009 | (B) 646 | |
| Adjustments for other financial assets, non-current | (C) -719 | (D) -202 | |
| Adjustments for increase (decrease) in trade payables, non-current | 853 | 1,760 | |
| Adjustments for increase (decrease) in other non-current liabilities | (E) 612 | (F) -354 | |
| Adjustments for depreciation and amortisation expense | 381 | 597 | |
| Adjustments for provisions, non-current | (G) 74 | (H) 36 | |
| Adjustments for interest income | 162 | 74 | |
| Other adjustments for non-cash items | (I) 113 | (J) 12 | |
| Total adjustments for reconcile profit (loss) | -194 | 3,049 | |
| Net cash flows from (used in) operations | 2,632 | 4,436 | |
| Income taxes paid (refund) | 755 | 668 | |
| Net cash flows from (used in) operating activities | 1,877 | 3,768 | |
| Cash flows from used in investing activities [Abstract] | | | |
| Proceeds from sales of property, plant and equipment | 17 | 18 | |
| Purchase of property, plant and equipment | 219 | 278 | |
| Interest received | (K) 117 | (L) 74 | |
| Net cash flows from (used in) investing activities | -85 | -186 | |
| Cash flows from used in financing activities [Abstract] | | | |
| Dividends paid | (M) 1,370 | (N) 0 | |
| Interest paid | 54 | 27 | |
| Net cash flows from (used in) financing activities | -1,424 | -27 | |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | 368 | 3,555 | |
| Net increase (decrease) in cash and cash equivalents | 368 | 3,555 | |
| Cash and cash equivalents cash flow statement at end of period | 3,935 | 3,567 | 12 |

Footnotes

(A) (Increase)/ (decrease) in trade receivables : -1009

(B) (Increase)/ (decrease) in trade receivables : 646

(C) (Increase)/ (decrease) in other financial assets : 18 (Increase) in other assets : -737

(D) (Increase)/ (decrease) in other financial assets : -43 (Increase) in other assets : -159

(E) Increase in other liabilities : 419 Increase / (decrease) in other financial liabilities : 193

(F) Increase in other liabilities : 293 Increase / (decrease) in other financial liabilities : -647

(G) Increase in provisions : 74

(H) Increase in provisions : 36

(I) Impairment loss on trade receivable : 42 Unrealized forex exchange (gain)/loss : 17 Interest expense : 54

(J) Impairment loss on trade receivable : 30 Unrealized forex exchange (gain)/loss : -45 Interest expense : 27

(K) Interest income : 117

(L) Interest income : 74

(M) Dividends paid to equity shareholders : -1370

(N) Dividends paid to equity shareholders : 0

[610100] Notes - List of accounting policies

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

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|---|---|---|
| Disclosure of significant accounting policies [TextBlock] | Textual information (54) [See below] | Textual information (55) [See below] |

Textual information (54)

Disclosure of significant accounting policies [Text Block]

1. Significant Accounting Policies

The Company has consistently applied the following accounting policies to all periods presented in the financial statements.

a). Basis of preparation and measurement

The Ind AS financial statements of the Company have been prepared in accordance with Indian Accounting standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time).

The financial statements have been prepared on a historical cost basis except the following items, which are measured on fair value basis on each reporting date:

- Certain financial assets and liabilities that is measured at fair value (Refer Note 38)
- Defined benefit liability/(assets): fair value of plan assets less present value of defined benefit obligation (Refer Note 37)

The financial statements are presented in Indian Rupees ('INR') in millions and all amounts are rounded to nearest million, except number of shares, face value of share, earning/ (loss) per share or wherever otherwise indicated.

These financial statements were authorised for issue by the Board of Directors on 29 June 2018.

b). Significant accounting judgments estimates and assumptions

The preparation of the Company's financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Judgments

In the process of applying the Company's accounting policies, management has made the following judgments, which have the most significant effect on the amounts recognized in the financial statements.

Operating lease commitments — Company as lessee

The Company has taken various commercial properties on leases. The Company has determined, based on an evaluation of the terms and conditions of the arrangements, such as the lease term not constituting a substantial portion of the economic life of the commercial property, and that it does not retain all the significant risks and rewards of ownership of these properties and accounts for the contracts as operating leases.

Assessment of lease contracts

Significant judgment is required to apply lease accounting rules under Appendix C to Ind AS 17: determining whether an Arrangement contains a Lease. In assessing the applicability to arrangements entered into by the Company, management has exercised judgment to evaluate the right to use the underlying assets, substance of the transaction including legally enforced arrangements and other significant terms and conditions of the arrangement to conclude whether the arrangements meet the criteria under Appendix C to Ind AS 17.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

Share-based payment payments

The cost of cash-settled transactions is measured initially at fair value at the grant date using a "Black-Scholes" option pricing model, further details of which are given in Note 39. This fair value is expensed over the period until the vesting date with recognition of a corresponding liability. The liability is remeasured to fair value at each reporting date up to, and including the settlement date, with changes in fair value recognised in employee benefits expense.

Taxes

Uncertainties exist with respect to the interpretation of complex tax regulations, changes in tax laws, and the amount and timing of future taxable income. Given the wide range of business relationships and the long-term nature and complexity of existing contractual agreements, differences arising between the actual results and the assumptions made, or future changes to such assumptions, could necessitate future adjustments to tax income and expense already recorded. The Company establishes provisions, based on reasonable estimates. The amount of such provisions is based on various factors, such as experience of previous tax audits and differing interpretations of tax regulations by the taxable entity and the responsible tax authority.

Gratuity benefit

The cost of defined benefit pension plans and other post-employment medical benefits and the present value of the pension obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions which may differ from actual developments in the future. These include the determination of the discount rate, future salary increases, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

In determining the appropriate discount rate, management considers the interest rates of long term government bonds with extrapolated maturity corresponding to the expected duration of the defined benefit obligation.

The mortality rate is based on publicly available mortality tables. Future salary increases and pension increases are based on expected future inflation rates for the respective countries. Further details about the assumptions used, including a sensitivity analysis, are given in Note 37.

Useful life of Property, plant and equipment

For the useful life of Property, plant and equipment's refer note no 3 on Property, plant and equipment.

Fair value measurement of financial instrument

When the fair value 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 (DCF) model. The inputs to these models 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 38

Impairment of financial assets

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

Impairment of non-Financial assets

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

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

Textual information (55)

Disclosure of significant accounting policies [Text Block]

1. Significant Accounting Policies

The Company has consistently applied the following accounting policies to all periods presented in the financial statements.

a). Basis of preparation and measurement

The Ind AS financial statements of the Company have been prepared in accordance with Indian Accounting standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time).

The financial statements have been prepared on a historical cost basis except the following items, which are measured on fair value basis on each reporting date:

- Certain financial assets and liabilities that is measured at fair value (Refer Note 38)
- Defined benefit liability/(assets): fair value of plan assets less present value of defined benefit obligation (Refer Note 37)

The financial statements are presented in Indian Rupees ('INR') in millions and all amounts are rounded to nearest million, except number of shares, face value of share, earning/ (loss) per share or wherever otherwise indicated.

These financial statements were authorised for issue by the Board of Directors on 29 June 2018.

b). Significant accounting judgments estimates and assumptions

The preparation of the Company's financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Judgments

In the process of applying the Company's accounting policies, management has made the following judgments, which have the most significant effect on the amounts recognized in the financial statements.

Operating lease commitments — Company as lessee

The Company has taken various commercial properties on leases. The Company has determined, based on an evaluation of the terms and conditions of the arrangements, such as the lease term not constituting a substantial portion of the economic life of the commercial property, and that it does not retain all the significant risks and rewards of ownership of these properties and accounts for the contracts as operating leases.

Assessment of lease contracts

Significant judgment is required to apply lease accounting rules under Appendix C to Ind AS 17: determining whether an Arrangement contains a Lease. In assessing the applicability to arrangements entered into by the Company, management has exercised judgment to evaluate the right to use the underlying assets, substance of the transaction including legally enforced arrangements and other significant terms and conditions of the arrangement to conclude whether the arrangements meet the criteria under Appendix C to Ind AS 17.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

Share-based payment payments

The cost of cash-settled transactions is measured initially at fair value at the grant date using a "Black-Scholes" option pricing model, further details of which are given in Note 39. This fair value is expensed over the period until the vesting date with recognition of a corresponding liability. The liability is remeasured to fair value at each reporting date up to, and including the settlement date, with changes in fair value recognised in employee benefits expense.

Taxes

Uncertainties exist with respect to the interpretation of complex tax regulations, changes in tax laws, and the amount and timing of future taxable income. Given the wide range of business relationships and the long-term nature and complexity of existing contractual agreements, differences arising between the actual results and the assumptions made, or future changes to such assumptions, could necessitate future adjustments to tax income and expense already recorded. The Company establishes provisions, based on reasonable estimates. The amount of such provisions is based on various factors, such as experience of previous tax audits and differing interpretations of tax regulations by the taxable entity and the responsible tax authority.

Gratuity benefit

The cost of defined benefit pension plans and other post-employment medical benefits and the present value of the pension obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions which may differ from actual developments in the future. These include the determination of the discount rate, future salary increases, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

In determining the appropriate discount rate, management considers the interest rates of long term government bonds with extrapolated maturity corresponding to the expected duration of the defined benefit obligation.

The mortality rate is based on publicly available mortality tables. Future salary increases and pension increases are based on expected future inflation rates for the respective countries. Further details about the assumptions used, including a sensitivity analysis, are given in Note 37.

Useful life of Property, plant and equipment

For the useful life of Property, plant and equipment's refer note no 3 on Property, plant and equipment.

Fair value measurement of financial instrument

When the fair value 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 (DCF) model. The inputs to these models 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 38

Impairment of financial assets

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

Impairment of non-Financial assets

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

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

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

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

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|---|---|---|
| Disclosure of corporate information notes and other explanatory information [TextBlock] | | |
| Statement of Ind AS compliance [TextBlock] | Textual information (56) [See below] | Textual information (57) [See below] |
| Whether there is any departure from Ind AS | No | No |
| Whether there are reclassifications to comparative amounts | No | No |
| Description of reason why reclassification of comparative amounts is impracticable | NA | NA |
| Description of nature of necessary adjustments to provide comparative information | NA | NA |
| Disclosure of significant accounting policies [TextBlock] | Textual information (58) [See below] | Textual information (59) [See below] |

Textual information (56)

Statement of Ind AS compliance [Text Block]

1. Significant Accounting Policies

The Company has consistently applied the following accounting policies to all periods presented in the financial statements.

a). Basis of preparation and measurement

The Ind AS financial statements of the Company have been prepared in accordance with Indian Accounting standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time).

The financial statements have been prepared on a historical cost basis except the following items, which are measured on fair value basis on each reporting date:

- Certain financial assets and liabilities that is measured at fair value (Refer Note 38)
- Defined benefit liability/(assets): fair value of plan assets less present value of defined benefit obligation (Refer Note 37)

The financial statements are presented in Indian Rupees ('INR') in millions and all amounts are rounded to nearest million, except number of shares, face value of share, earning/ (loss) per share or wherever otherwise indicated.

These financial statements were authorised for issue by the Board of Directors on 29 June 2018.

b). Significant accounting judgments estimates and assumptions

The preparation of the Company's financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Judgments

In the process of applying the Company's accounting policies, management has made the following judgments, which have the most significant effect on the amounts recognized in the financial statements.

Operating lease commitments — Company as lessee

The Company has taken various commercial properties on leases. The Company has determined, based on an evaluation of the terms and conditions of the arrangements, such as the lease term not constituting a substantial portion of the economic life of the commercial property, and that it does not retain all the significant risks and rewards of ownership of these properties and accounts for the contracts as operating leases.

Assessment of lease contracts

Significant judgment is required to apply lease accounting rules under Appendix C to Ind AS 17: determining whether an Arrangement contains a Lease. In assessing the applicability to arrangements entered into by the Company, management has exercised judgment to evaluate the right to use the underlying assets, substance of the transaction including legally enforced arrangements and other significant terms and conditions of the arrangement to conclude whether the arrangements meet the criteria under Appendix C to Ind AS 17.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

Share-based payment payments

The cost of cash-settled transactions is measured initially at fair value at the grant date using a "Black-Scholes" option pricing model, further details of which are given in Note 39. This fair value is expensed over the period until the vesting date with recognition of a corresponding liability. The liability is remeasured to fair value at each reporting date up to, and including the settlement date, with changes in fair value recognised in employee benefits expense.

Taxes

Uncertainties exist with respect to the interpretation of complex tax regulations, changes in tax laws, and the amount and timing of future taxable income. Given the wide range of business relationships and the long-term nature and complexity of existing contractual agreements, differences arising between the actual results and the assumptions made, or future changes to such assumptions, could necessitate future adjustments to tax income and expense already recorded. The Company establishes provisions, based on reasonable estimates. The amount of such provisions is based on various factors, such as experience of previous tax audits and differing interpretations of tax regulations by the taxable entity and the responsible tax authority.

Gratuity benefit

The cost of defined benefit pension plans and other post-employment medical benefits and the present value of the pension obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions which may differ from actual developments in the future. These include the determination of the discount rate, future salary increases, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

In determining the appropriate discount rate, management considers the interest rates of long term government bonds with extrapolated maturity corresponding to the expected duration of the defined benefit obligation.

The mortality rate is based on publicly available mortality tables. Future salary increases and pension increases are based on expected future inflation rates for the respective countries. Further details about the assumptions used, including a sensitivity analysis, are given in Note 37.

Useful life of Property, plant and equipment

For the useful life of Property, plant and equipment's refer note no 3 on Property, plant and equipment.

Fair value measurement of financial instrument

When the fair value 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 (DCF) model. The inputs to these models 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 38

Impairment of financial assets

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

Impairment of non-Financial assets

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

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

Textual information (57)

Statement of Ind AS compliance [Text Block]

1. Significant Accounting Policies

The Company has consistently applied the following accounting policies to all periods presented in the financial statements.

a). Basis of preparation and measurement

The Ind AS financial statements of the Company have been prepared in accordance with Indian Accounting standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time).

The financial statements have been prepared on a historical cost basis except the following items, which are measured on fair value basis on each reporting date:

- Certain financial assets and liabilities that is measured at fair value (Refer Note 38)
- Defined benefit liability/(assets): fair value of plan assets less present value of defined benefit obligation (Refer Note 37)

The financial statements are presented in Indian Rupees ('INR') in millions and all amounts are rounded to nearest million, except number of shares, face value of share, earning/ (loss) per share or wherever otherwise indicated.

These financial statements were authorised for issue by the Board of Directors on 29 June 2018.

b). Significant accounting judgments estimates and assumptions

The preparation of the Company's financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Judgments

In the process of applying the Company's accounting policies, management has made the following judgments, which have the most significant effect on the amounts recognized in the financial statements.

Operating lease commitments — Company as lessee

The Company has taken various commercial properties on leases. The Company has determined, based on an evaluation of the terms and conditions of the arrangements, such as the lease term not constituting a substantial portion of the economic life of the commercial property, and that it does not retain all the significant risks and rewards of ownership of these properties and accounts for the contracts as operating leases.

Assessment of lease contracts

Significant judgment is required to apply lease accounting rules under Appendix C to Ind AS 17: determining whether an Arrangement contains a Lease. In assessing the applicability to arrangements entered into by the Company, management has exercised judgment to evaluate the right to use the underlying assets, substance of the transaction including legally enforced arrangements and other significant terms and conditions of the arrangement to conclude whether the arrangements meet the criteria under Appendix C to Ind AS 17.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

Share-based payment payments

The cost of cash-settled transactions is measured initially at fair value at the grant date using a "Black-Scholes" option pricing model, further details of which are given in Note 39. This fair value is expensed over the period until the vesting date with recognition of a corresponding liability. The liability is remeasured to fair value at each reporting date up to, and including the settlement date, with changes in fair value recognised in employee benefits expense.

Taxes

Uncertainties exist with respect to the interpretation of complex tax regulations, changes in tax laws, and the amount and timing of future taxable income. Given the wide range of business relationships and the long-term nature and complexity of existing contractual agreements, differences arising between the actual results and the assumptions made, or future changes to such assumptions, could necessitate future adjustments to tax income and expense already recorded. The Company establishes provisions, based on reasonable estimates. The amount of such provisions is based on various factors, such as experience of previous tax audits and differing interpretations of tax regulations by the taxable entity and the responsible tax authority.

Gratuity benefit

The cost of defined benefit pension plans and other post-employment medical benefits and the present value of the pension obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions which may differ from actual developments in the future. These include the determination of the discount rate, future salary increases, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

In determining the appropriate discount rate, management considers the interest rates of long term government bonds with extrapolated maturity corresponding to the expected duration of the defined benefit obligation.

The mortality rate is based on publicly available mortality tables. Future salary increases and pension increases are based on expected future inflation rates for the respective countries. Further details about the assumptions used, including a sensitivity analysis, are given in Note 37.

Useful life of Property, plant and equipment

For the useful life of Property, plant and equipment's refer note no 3 on Property, plant and equipment.

Fair value measurement of financial instrument

When the fair value 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 (DCF) model. The inputs to these models 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 38

Impairment of financial assets

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

Impairment of non-Financial assets

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

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

Textual information (58)

Disclosure of significant accounting policies [Text Block]

1. Significant Accounting Policies

The Company has consistently applied the following accounting policies to all periods presented in the financial statements.

a). Basis of preparation and measurement

The Ind AS financial statements of the Company have been prepared in accordance with Indian Accounting standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time).

The financial statements have been prepared on a historical cost basis except the following items, which are measured on fair value basis on each reporting date:

- Certain financial assets and liabilities that is measured at fair value (Refer Note 38)
- Defined benefit liability/(assets): fair value of plan assets less present value of defined benefit obligation (Refer Note 37)

The financial statements are presented in Indian Rupees ('INR') in millions and all amounts are rounded to nearest million, except number of shares, face value of share, earning/ (loss) per share or wherever otherwise indicated.

These financial statements were authorised for issue by the Board of Directors on 29 June 2018.

b). Significant accounting judgments estimates and assumptions

The preparation of the Company's financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Judgments

In the process of applying the Company's accounting policies, management has made the following judgments, which have the most significant effect on the amounts recognized in the financial statements.

Operating lease commitments — Company as lessee

The Company has taken various commercial properties on leases. The Company has determined, based on an evaluation of the terms and conditions of the arrangements, such as the lease term not constituting a substantial portion of the economic life of the commercial property, and that it does not retain all the significant risks and rewards of ownership of these properties and accounts for the contracts as operating leases.

Assessment of lease contracts

Significant judgment is required to apply lease accounting rules under Appendix C to Ind AS 17: determining whether an Arrangement contains a Lease. In assessing the applicability to arrangements entered into by the Company, management has exercised judgment to evaluate the right to use the underlying assets, substance of the transaction including legally enforced arrangements and other significant terms and conditions of the arrangement to conclude whether the arrangements meet the criteria under Appendix C to Ind AS 17.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

Share-based payment payments

The cost of cash-settled transactions is measured initially at fair value at the grant date using a "Black-Scholes" option pricing model, further details of which are given in Note 39. This fair value is expensed over the period until the vesting date with recognition of a corresponding liability. The liability is remeasured to fair value at each reporting date up to, and including the settlement date, with changes in fair value recognised in employee benefits expense.

Taxes

Uncertainties exist with respect to the interpretation of complex tax regulations, changes in tax laws, and the amount and timing of future taxable income. Given the wide range of business relationships and the long-term nature and complexity of existing contractual agreements, differences arising between the actual results and the assumptions made, or future changes to such assumptions, could necessitate future adjustments to tax income and expense already recorded. The Company establishes provisions, based on reasonable estimates. The amount of such provisions is based on various factors, such as experience of previous tax audits and differing interpretations of tax regulations by the taxable entity and the responsible tax authority.

Gratuity benefit

The cost of defined benefit pension plans and other post-employment medical benefits and the present value of the pension obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions which may differ from actual developments in the future. These include the determination of the discount rate, future salary increases, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

In determining the appropriate discount rate, management considers the interest rates of long term government bonds with extrapolated maturity corresponding to the expected duration of the defined benefit obligation.

The mortality rate is based on publicly available mortality tables. Future salary increases and pension increases are based on expected future inflation rates for the respective countries. Further details about the assumptions used, including a sensitivity analysis, are given in Note 37.

Useful life of Property, plant and equipment

For the useful life of Property, plant and equipment's refer note no 3 on Property, plant and equipment.

Fair value measurement of financial instrument

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Impairment of financial assets

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

Impairment of non-Financial assets

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

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

Textual information (59)

Disclosure of significant accounting policies [Text Block]

1. Significant Accounting Policies

The Company has consistently applied the following accounting policies to all periods presented in the financial statements.

a). Basis of preparation and measurement

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The financial statements are presented in Indian Rupees ('INR') in millions and all amounts are rounded to nearest million, except number of shares, face value of share, earning/ (loss) per share or wherever otherwise indicated.

These financial statements were authorised for issue by the Board of Directors on 29 June 2018.

b). Significant accounting judgments estimates and assumptions

The preparation of the Company's financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

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Assessment of lease contracts

Significant judgment is required to apply lease accounting rules under Appendix C to Ind AS 17: determining whether an Arrangement contains a Lease. In assessing the applicability to arrangements entered into by the Company, management has exercised judgment to evaluate the right to use the underlying assets, substance of the transaction including legally enforced arrangements and other significant terms and conditions of the arrangement to conclude whether the arrangements meet the criteria under Appendix C to Ind AS 17.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

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Taxes

Uncertainties exist with respect to the interpretation of complex tax regulations, changes in tax laws, and the amount and timing of future taxable income. Given the wide range of business relationships and the long-term nature and complexity of existing contractual agreements, differences arising between the actual results and the assumptions made, or future changes to such assumptions, could necessitate future adjustments to tax income and expense already recorded. The Company establishes provisions, based on reasonable estimates. The amount of such provisions is based on various factors, such as experience of previous tax audits and differing interpretations of tax regulations by the taxable entity and the responsible tax authority.

Gratuity benefit

The cost of defined benefit pension plans and other post-employment medical benefits and the present value of the pension obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions which may differ from actual developments in the future. These include the determination of the discount rate, future salary increases, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

In determining the appropriate discount rate, management considers the interest rates of long term government bonds with extrapolated maturity corresponding to the expected duration of the defined benefit obligation.

The mortality rate is based on publicly available mortality tables. Future salary increases and pension increases are based on expected future inflation rates for the respective countries. Further details about the assumptions used, including a sensitivity analysis, are given in Note 37.

Useful life of Property, plant and equipment

For the useful life of Property, plant and equipment's refer note no 3 on Property, plant and equipment.

Fair value measurement of financial instrument

When the fair value 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 (DCF) model. The inputs to these models 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 38

Impairment of financial assets

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

Impairment of non-Financial assets

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

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

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

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

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|--|--------------------------------|--------------------------------|
| 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 Millions 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] | |
| | 31/03/2018 | 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 244 | 270 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | 219 | 105 |
| Total disposals and retirements, property, plant and equipment | | | 219 | 105 |
| Decrease through classified as held for sale, property, plant and equipment | | | 1,586 | |
| Total increase (decrease) in property, plant and equipment | | | -1,561 | 165 |
| Property, plant and equipment at end of period | 1,175 | 1,508 | 5,352 | 6,913 |

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

..(2)

Unless otherwise specified, all monetary values are in Millions 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] | | |
| | | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | 327 | 374 | |
| Total Depreciation property plant and equipment | | 327 | 374 | |
| Impairment loss recognised in profit or loss, property, plant and equipment | | 54 | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 208 | -133 | |
| Total disposals and retirements, property, plant and equipment | | 208 | -133 | |
| Decrease through classified as held for sale, property, plant and equipment | | 1,401 | | |
| Total increase (decrease) in property, plant and equipment | | -1,228 | 507 | |
| Property, plant and equipment at end of period | 6,748 | 4,177 | 5,405 | 4,898 |

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

..(3)

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

| Classes of property, plant and equipment [Axis] | Land [Member] | | | |
|---|----------------------------------|--------------------------|------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 | 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] | | | | |
| Decrease through classified as held for sale, property, plant and equipment | 38 | | | 38 |
| Total increase (decrease) in property, plant and equipment | -38 | 0 | | -38 |
| Property, plant and equipment at end of period | 4 | 42 | 42 | 4 |

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

..(4)

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

| Classes of property, plant and equipment [Axis] | Land [Member] | | | |
|---|----------------------------------|------------|--|--------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| | 01/04/2016 to 31/03/2017 | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Total increase (decrease) in property, plant and equipment | 0 | | 0 | 0 |
| Property, plant and equipment at end of period | 42 | 42 | 0 | 0 |

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

..(5)

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

| Classes of property, plant and equipment [Axis] | Land [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] | | |
| | | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Decrease through classified as held for sale, property, plant and equipment | | 38 | | |
| Total increase (decrease) in property, plant and equipment | | -38 | 0 | |
| Property, plant and equipment at end of period | 0 | 4 | 42 | 42 |

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

..(6)

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

| Classes of property, plant and equipment [Axis] | Land [Member] | | | |
|---|--------------------------------|--------------------------|------------|--|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 | 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] | | | | |
| Decrease through classified as held for sale, property, plant and equipment | 38 | | | |
| Total increase (decrease) in property, plant and equipment | -38 | 0 | | 0 |
| Property, plant and equipment at end of period | 4 | 42 | (A) 42 | 0 |

Footnotes

(A) Freehold land* : 42

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

..(7)

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

| Classes of property, plant and equipment [Axis] | Land [Member] | | Buildings [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] | |
| | 01/04/2016 to 31/03/2017 | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 4 | 10 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | -28 | -28 |
| Total Depreciation property plant and equipment | | | -28 | -28 |
| Impairment loss recognised in profit or loss, property, plant and equipment | | | -3 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | | 11 |
| Total disposals and retirements, property, plant and equipment | | | | 11 |
| Decrease through classified as held for sale, property, plant and equipment | | | 119 | |
| Total increase (decrease) in property, plant and equipment | 0 | | -146 | -29 |
| Property, plant and equipment at end of period | 0 | 0 | 291 | 437 |

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

..(8)

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

| Classes of property, plant and equipment [Axis] | Buildings [Member] | | | |
|---|---|---------------------------------------|---------------------------------|-------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 4 | 10 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | 1 | |
| Total disposals and retirements, property, plant and equipment | | | 1 | |
| Decrease through classified as held for sale, property, plant and equipment | | 257 | | |
| Total increase (decrease) in property, plant and equipment | | -253 | 9 | |
| Property, plant and equipment at end of period | 466 | 593 | 846 | 837 |

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

..(9)

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

| Classes of property, plant and equipment [Axis] | Buildings [Member] | | | |
|---|--|--------------------------------|------------|--------------------------------|
| | Owned and leased assets [Member] | | | Owned assets [Member] |
| Sub classes of property, plant and equipment [Axis] | Accumulated depreciation and impairment [Member] | | | Gross carrying amount [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 | 01/04/2016 to 31/03/2017 | 31/03/2016 | 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 | | | | 4 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 28 | 28 | | |
| Total Depreciation property plant and equipment | 28 | 28 | | |
| Impairment loss recognised in profit or loss, property, plant and equipment | 3 | | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | -10 | | |
| Total disposals and retirements, property, plant and equipment | | -10 | | |
| Decrease through classified as held for sale, property, plant and equipment | 138 | | | 257 |
| Total increase (decrease) in property, plant and equipment | -107 | 38 | | -253 |
| Property, plant and equipment at end of period | 302 | 409 | 371 | 593 |

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

..(10)

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

| Classes of property, plant and equipment [Axis] | Buildings [Member] | | | |
|---|--------------------------------|------------|--|--------------------------------|
| | Owned assets [Member] | | | |
| Sub classes of property, plant and equipment [Axis] | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| | 01/04/2016 to 31/03/2017 | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | | | | |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 10 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 28 | 28 |
| Total Depreciation property plant and equipment | | | 28 | 28 |
| Impairment loss recognised in profit or loss, property, plant and equipment | | | 3 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 1 | | | -10 |
| Total disposals and retirements, property, plant and equipment | 1 | | | -10 |
| Decrease through classified as held for sale, property, plant and equipment | | | 138 | |
| Total increase (decrease) in property, plant and equipment | 9 | | -107 | 38 |
| Property, plant and equipment at end of period | 846 | 837 | 302 | 409 |

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

..(11)

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

| Classes of property, plant and equipment [Axis] | Buildings [Member] | Office building [Member] | | |
|---|--|----------------------------------|--------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | Owned and leased assets [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | Carrying amount [Member] | | |
| | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 4 | 10 | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -28 | -28 | |
| Total Depreciation property plant and equipment | | -28 | -28 | |
| Impairment loss recognised in profit or loss, property, plant and equipment | | -3 | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | 11 | |
| Total disposals and retirements, property, plant and equipment | | | 11 | |
| Decrease through classified as held for sale, property, plant and equipment | | 119 | | |
| Total increase (decrease) in property, plant and equipment | | -146 | -29 | |
| Property, plant and equipment at end of period | 371 | 291 | 437 | 466 |

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

..(12)

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

| Classes of property, plant and equipment [Axis] | Office building [Member] | | | |
|---|----------------------------------|--------------------------------|------------|--|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 | 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 | 4 | 10 | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 28 |
| Total Depreciation property plant and equipment | | | | 28 |
| Impairment loss recognised in profit or loss, property, plant and equipment | | | | 3 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 1 | | |
| Total disposals and retirements, property, plant and equipment | | 1 | | |
| Decrease through classified as held for sale, property, plant and equipment | 257 | | | 138 |
| Total increase (decrease) in property, plant and equipment | -253 | 9 | | -107 |
| Property, plant and equipment at end of period | 593 | 846 | 837 | 302 |

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

..(13)

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

| Classes of property, plant and equipment [Axis] | Office building [Member] | | | |
|---|--|------------|--------------------------|--------------------------|
| | Owned and leased assets [Member] | | Owned assets [Member] | |
| Sub classes of property, plant and equipment [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2016 to 31/03/2017 | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 4 | 10 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 28 | | -28 | -28 |
| Total Depreciation property plant and equipment | 28 | | -28 | -28 |
| Impairment loss recognised in profit or loss, property, plant and equipment | | | -3 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | -10 | | | 11 |
| Total disposals and retirements, property, plant and equipment | -10 | | | 11 |
| Decrease through classified as held for sale, property, plant and equipment | | | 119 | |
| Total increase (decrease) in property, plant and equipment | 38 | | -146 | -29 |
| Property, plant and equipment at end of period | 409 | 371 | 291 | 437 |

Disclosure of detailed information about property, plant and equipment [Table]**..(14)**

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

| Classes of property, plant and equipment [Axis] | Office building [Member] | | | |
|---|---------------------------------|---------------------------------------|---------------------------------|-------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 4 | 10 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | 1 | |
| Total disposals and retirements, property, plant and equipment | | | 1 | |
| Decrease through classified as held for sale, property, plant and equipment | | 257 | | |
| Total increase (decrease) in property, plant and equipment | | -253 | 9 | |
| Property, plant and equipment at end of period | 466 | 593 | 846 | 837 |

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

..(15)

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

| Classes of property, plant and equipment [Axis] | Office building [Member] | | | Plant and equipment [Member] |
|---|--|--------------------------------|------------|----------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | Owned and leased assets [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] |
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 | 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 | | | | 146 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 28 | 28 | | -217 |
| Total Depreciation property plant and equipment | 28 | 28 | | -217 |
| Impairment loss recognised in profit or loss, property, plant and equipment | 3 | | | -51 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | (A) -10 | | 4 |
| Total disposals and retirements, property, plant and equipment | | -10 | | 4 |
| Decrease through classified as held for sale, property, plant and equipment | 138 | | | 19 |
| Total increase (decrease) in property, plant and equipment | -107 | 38 | | -145 |
| Property, plant and equipment at end of period | 302 | 409 | 371 | 694 |

(A) Impairment : -11 Deletions : 1

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

..(16)

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

| Classes of property, plant and equipment [Axis] | Plant and equipment [Member] | | | |
|---|----------------------------------|------------|--------------------------------|--------------------------|
| | Owned and leased assets [Member] | | | |
| Sub classes of property, plant and equipment [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2016 to 31/03/2017 | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 208 | | 146 | 208 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -275 | | | |
| Total Depreciation property plant and equipment | -275 | | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 215 | | 160 | 63 |
| Total disposals and retirements, property, plant and equipment | 215 | | 160 | 63 |
| Decrease through classified as held for sale, property, plant and equipment | | | 1,250 | |
| Total increase (decrease) in property, plant and equipment | -282 | | -1,264 | 145 |
| Property, plant and equipment at end of period | 839 | 1,121 | 4,262 | 5,526 |

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

..(17)

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

| Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis] | Plant and equipment [Member] | | | |
|--|---|--|----------------------------------|------------|
| | Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] 31/03/2016 | Owned and leased assets [Member] | |
| Accumulated depreciation and impairment [Member] | | | | |
| | | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | 217 | 275 | |
| Total Depreciation property plant and equipment | | 217 | 275 | |
| Impairment loss recognised in profit or loss, property, plant and equipment | | 51 | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 156 | -152 | |
| Total disposals and retirements, property, plant and equipment | | 156 | -152 | |
| Decrease through classified as held for sale, property, plant and equipment | | 1,231 | | |
| Total increase (decrease) in property, plant and equipment | | -1,119 | 427 | |
| Property, plant and equipment at end of period | 5,381 | 3,568 | 4,687 | 4,260 |

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

..(18)

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

| Classes of property, plant and equipment [Axis] | Plant and equipment [Member] | | | |
|---|--------------------------------|--------------------------|------------|--|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 | |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 146 | 208 | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 217 |
| Total Depreciation property plant and equipment | | | | 217 |
| Impairment loss recognised in profit or loss, property, plant and equipment | | | | 51 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 160 | 63 | | 156 |
| Total disposals and retirements, property, plant and equipment | 160 | 63 | | 156 |
| Decrease through classified as held for sale, property, plant and equipment | 1,250 | | | 1,231 |
| Total increase (decrease) in property, plant and equipment | -1,264 | 145 | | -1,119 |
| Property, plant and equipment at end of period | 4,262 | 5,526 | 5,381 | 3,568 |

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

..(19)

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

| Classes of property, plant and equipment [Axis] | Plant and equipment [Member] | | Factory equipments [Member] | |
|---|--|------------|----------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | Owned and leased assets [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| | 01/04/2016 to 31/03/2017 | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 146 | 208 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 275 | | -217 | -275 |
| Total Depreciation property plant and equipment | 275 | | -217 | -275 |
| Impairment loss recognised in profit or loss, property, plant and equipment | | | -51 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | -152 | | 4 | 215 |
| Total disposals and retirements, property, plant and equipment | -152 | | 4 | 215 |
| Decrease through classified as held for sale, property, plant and equipment | | | 19 | |
| Total increase (decrease) in property, plant and equipment | 427 | | -145 | -282 |
| Property, plant and equipment at end of period | 4,687 | 4,260 | 694 | 839 |

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

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

| Classes of property, plant and equipment [Axis] | Factory equipments [Member] | | | |
|---|---|---------------------------------------|---------------------------------|-------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 146 | 208 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 160 | 63 | |
| Total disposals and retirements, property, plant and equipment | | 160 | 63 | |
| Decrease through classified as held for sale, property, plant and equipment | | 1,250 | | |
| Total increase (decrease) in property, plant and equipment | | -1,264 | 145 | |
| Property, plant and equipment at end of period | 1,121 | 4,262 | 5,526 | 5,381 |

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

..(21)

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

| Classes of property, plant and equipment [Axis] | Factory equipments [Member] | | | |
|---|--|--------------------------------|------------|--------------------------------|
| | Owned and leased assets [Member] | | | Owned assets [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 | 01/04/2016 to 31/03/2017 | 31/03/2016 | 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 | | | | 146 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 217 | 275 | | -217 |
| Total Depreciation property plant and equipment | 217 | 275 | | -217 |
| Impairment loss recognised in profit or loss, property, plant and equipment | 51 | | | -51 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 156 | -152 | | 4 |
| Total disposals and retirements, property, plant and equipment | 156 | -152 | | 4 |
| Decrease through classified as held for sale, property, plant and equipment | 1,231 | | | 19 |
| Total increase (decrease) in property, plant and equipment | -1,119 | 427 | | -145 |
| Property, plant and equipment at end of period | 3,568 | 4,687 | 4,260 | 694 |

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

..(22)

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

| Classes of property, plant and equipment [Axis] | Factory equipments [Member] | | | |
|---|--------------------------------|------------|--------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| | 01/04/2016 to 31/03/2017 | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 208 | | 146 | 208 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -275 | | | |
| Total Depreciation property plant and equipment | -275 | | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 215 | | 160 | 63 |
| Total disposals and retirements, property, plant and equipment | 215 | | 160 | 63 |
| Decrease through classified as held for sale, property, plant and equipment | | | 1,250 | |
| Total increase (decrease) in property, plant and equipment | -282 | | -1,264 | 145 |
| Property, plant and equipment at end of period | 839 | 1,121 | 4,262 | 5,526 |

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

..(23)

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

| Classes of property, plant and equipment [Axis] | Factory equipments [Member] | | | | |
|---|---|--------------------------------|-----------------------|--|--------------------------|
| | Sub classes of property, plant and equipment [Axis] | Gross carrying amount [Member] | Owned assets [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | | | 31/03/2016 | Accumulated depreciation and impairment [Member] | |
| | | | | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| | Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| | Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| | Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| | Changes in property, plant and equipment [Abstract] | | | | |
| | Depreciation, property, plant and equipment [Abstract] | | | | |
| | Depreciation recognised in profit or loss | | 217 | 275 | |
| | Total Depreciation property plant and equipment | | 217 | 275 | |
| | Impairment loss recognised in profit or loss, property, plant and equipment | | 51 | | |
| | Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| | Disposals, property, plant and equipment | | 156 | (A) -152 | |
| | Total disposals and retirements, property, plant and equipment | | 156 | -152 | |
| | Decrease through classified as held for sale, property, plant and equipment | | 1,231 | | |
| | Total increase (decrease) in property, plant and equipment | | -1,119 | 427 | |
| | Property, plant and equipment at end of period | 5,381 | 3,568 | 4,687 | 4,260 |

(A) Impairment : -211 Deletions : 59

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

..(24)

Unless otherwise specified, all monetary values are in Millions 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] |
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 | 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 | 4 | 11 | | 4 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -16 | -14 | | |
| Total Depreciation property plant and equipment | -16 | -14 | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | 1 | | 1 |
| Total disposals and retirements, property, plant and equipment | 0 | 1 | | 1 |
| Decrease through classified as held for sale, property, plant and equipment | 6 | | | 32 |
| Total increase (decrease) in property, plant and equipment | -18 | -4 | | -29 |
| Property, plant and equipment at end of period | 40 | 58 | 62 | 149 |

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

..(25)

Unless otherwise specified, all monetary values are in Millions 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] | |
| | 01/04/2016 to 31/03/2017 | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 11 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 16 | 14 |
| Total Depreciation property plant and equipment | | | 16 | 14 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | 1 | -1 |
| Total disposals and retirements, property, plant and equipment | | | 1 | -1 |
| Decrease through classified as held for sale, property, plant and equipment | | | 26 | |
| Total increase (decrease) in property, plant and equipment | 11 | | -11 | 15 |
| Property, plant and equipment at end of period | 178 | 167 | 109 | 120 |

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

..(26)

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

| Classes of property, plant and equipment [Axis] | Furniture and fixtures [Member] | | | |
|---|--|--------------------------|--------------------------|------------|
| | Owned and leased assets [Member] | Owned assets [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] | | |
| | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 4 | 11 | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -16 | -14 | |
| Total Depreciation property plant and equipment | | -16 | -14 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 0 | 1 | |
| Total disposals and retirements, property, plant and equipment | | 0 | 1 | |
| Decrease through classified as held for sale, property, plant and equipment | | 6 | | |
| Total increase (decrease) in property, plant and equipment | | -18 | -4 | |
| Property, plant and equipment at end of period | 105 | 40 | 58 | 62 |

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

..(27)

Unless otherwise specified, all monetary values are in Millions 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] |
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 | 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 | 4 | 11 | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 16 |
| Total Depreciation property plant and equipment | | | | 16 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 1 | | | 1 |
| Total disposals and retirements, property, plant and equipment | 1 | | | 1 |
| Decrease through classified as held for sale, property, plant and equipment | 32 | | | 26 |
| Total increase (decrease) in property, plant and equipment | -29 | 11 | | -11 |
| Property, plant and equipment at end of period | 149 | 178 | 167 | 109 |

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

..(28)

Unless otherwise specified, all monetary values are in Millions 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] | |
| | 01/04/2016 to 31/03/2017 | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 50 | 41 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 14 | | -39 | -39 |
| Total Depreciation property plant and equipment | 14 | | -39 | -39 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | -1 | | 7 | 11 |
| Total disposals and retirements, property, plant and equipment | -1 | | 7 | 11 |
| Total increase (decrease) in property, plant and equipment | 15 | | 4 | -9 |
| Property, plant and equipment at end of period | 120 | 105 | 73 | 69 |

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

..(29)

Unless otherwise specified, all monetary values are in Millions 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] | | |
| | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 50 | 41 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 54 | 41 | |
| Total disposals and retirements, property, plant and equipment | | 54 | 41 | |
| Total increase (decrease) in property, plant and equipment | | -4 | 0 | |
| Property, plant and equipment at end of period | 78 | 126 | 130 | 130 |

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

..(30)

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

| Classes of property, plant and equipment [Axis] | Vehicles [Member] | | | |
|---|--|--------------------------------|------------|--------------------------------|
| | Owned and leased assets [Member] | | | Owned assets [Member] |
| Sub classes of property, plant and equipment [Axis] | Accumulated depreciation and impairment [Member] | | | Gross carrying amount [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 | 01/04/2016 to 31/03/2017 | 31/03/2016 | 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 | | | | 50 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 39 | 39 | | |
| Total Depreciation property plant and equipment | 39 | 39 | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 47 | 30 | | 54 |
| Total disposals and retirements, property, plant and equipment | 47 | 30 | | 54 |
| Total increase (decrease) in property, plant and equipment | -8 | 9 | | -4 |
| Property, plant and equipment at end of period | 53 | 61 | 52 | 126 |

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

..(31)

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

| Classes of property, plant and equipment [Axis] | Vehicles [Member] | | | |
|---|--------------------------------|------------|--|--------------------------------|
| | Owned assets [Member] | | | |
| Sub classes of property, plant and equipment [Axis] | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| | 01/04/2016 to 31/03/2017 | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | 41 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 39 | 39 |
| Total Depreciation property plant and equipment | | | 39 | 39 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 41 | | 47 | 30 |
| Total disposals and retirements, property, plant and equipment | 41 | | 47 | 30 |
| Total increase (decrease) in property, plant and equipment | 0 | | -8 | 9 |
| Property, plant and equipment at end of period | 130 | 130 | 53 | 61 |

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

..(32)

Unless otherwise specified, all monetary values are in Millions 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] | | |
| | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 50 | 41 | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -39 | -39 | |
| Total Depreciation property plant and equipment | | -39 | -39 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 7 | 11 | |
| Total disposals and retirements, property, plant and equipment | | 7 | 11 | |
| Total increase (decrease) in property, plant and equipment | | 4 | -9 | |
| Property, plant and equipment at end of period | 52 | 73 | 69 | 78 |

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

..(33)

Unless otherwise specified, all monetary values are in Millions 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] |
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 | 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 | 50 | 41 | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 39 |
| Total Depreciation property plant and equipment | | | | 39 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 54 | 41 | | 47 |
| Total disposals and retirements, property, plant and equipment | 54 | 41 | | 47 |
| Total increase (decrease) in property, plant and equipment | -4 | 0 | | -8 |
| Property, plant and equipment at end of period | 126 | 130 | 130 | 53 |

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

..(34)

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

| Classes of property, plant and equipment [Axis] | Motor vehicles [Member] | | | |
|---|--|------------|--------------------------|--------------------------|
| | Owned and leased assets [Member] | | Owned assets [Member] | |
| Sub classes of property, plant and equipment [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2016 to 31/03/2017 | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 50 | 41 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 39 | | -39 | -39 |
| Total Depreciation property plant and equipment | 39 | | -39 | -39 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 30 | | 7 | 11 |
| Total disposals and retirements, property, plant and equipment | 30 | | 7 | 11 |
| Total increase (decrease) in property, plant and equipment | 9 | | 4 | -9 |
| Property, plant and equipment at end of period | 61 | 52 | 73 | 69 |

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

..(35)

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

| Classes of property, plant and equipment [Axis] | Motor vehicles [Member] | | | |
|---|--------------------------|--------------------------------|--------------------------|------------|
| | Carrying amount [Member] | Owned assets [Member] | | |
| Sub classes of property, plant and equipment [Axis] | | Gross carrying amount [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 50 | 41 | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | 54 | 41 | |
| Total disposals and retirements, property, plant and equipment | | 54 | 41 | |
| Total increase (decrease) in property, plant and equipment | | -4 | 0 | |
| Property, plant and equipment at end of period | 78 | 126 | 130 | 130 |

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

..(36)

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

| Classes of property, plant and equipment [Axis] | Motor vehicles [Member] | | | Office equipment [Member] |
|---|--|--------------------------------|------------|----------------------------------|
| | 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 | 01/04/2016 to 31/03/2017 | 31/03/2016 | 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 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 39 | 39 | | -6 |
| Total Depreciation property plant and equipment | 39 | 39 | | -6 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 47 | 30 | | 0 |
| Total disposals and retirements, property, plant and equipment | 47 | 30 | | 0 |
| Decrease through classified as held for sale, property, plant and equipment | | | | 3 |
| Total increase (decrease) in property, plant and equipment | -8 | 9 | | -8 |
| Property, plant and equipment at end of period | 53 | 61 | 52 | 19 |

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

..(37)

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

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | | | |
|---|----------------------------------|------------|--------------------------------|--------------------------|
| | Owned and leased assets [Member] | | | |
| Sub classes of property, plant and equipment [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2016 to 31/03/2017 | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 1 | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -5 | | | |
| Total Depreciation property plant and equipment | -5 | | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | 4 | |
| Total disposals and retirements, property, plant and equipment | | | 4 | |
| Decrease through classified as held for sale, property, plant and equipment | | | 9 | |
| Total increase (decrease) in property, plant and equipment | -5 | | -12 | 0 |
| Property, plant and equipment at end of period | 27 | 32 | 70 | 82 |

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

..(38)

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

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | | | | |
|---|---|--------------------------------|----------------------------------|--|--------------------------|
| | Sub classes of property, plant and equipment [Axis] | Gross carrying amount [Member] | Owned and leased assets [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | | | 31/03/2016 | Accumulated depreciation and impairment [Member] | |
| | | | | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| | Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| | Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| | Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| | Changes in property, plant and equipment [Abstract] | | | | |
| | Depreciation, property, plant and equipment [Abstract] | | | | |
| | Depreciation recognised in profit or loss | | 6 | 5 | |
| | Total Depreciation property plant and equipment | | 6 | 5 | |
| | Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| | Disposals, property, plant and equipment | | 4 | | |
| | Total disposals and retirements, property, plant and equipment | | 4 | | |
| | Decrease through classified as held for sale, property, plant and equipment | | 6 | | |
| | Total increase (decrease) in property, plant and equipment | | -4 | 5 | |
| | Property, plant and equipment at end of period | 82 | 51 | 55 | 50 |

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

..(39)

Unless otherwise specified, all monetary values are in Millions 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] |
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 | 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 | | | 1 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -6 | -5 | | |
| Total Depreciation property plant and equipment | -6 | -5 | | |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | 0 | | | 4 |
| Total disposals and retirements, property, plant and equipment | 0 | | | 4 |
| Decrease through classified as held for sale, property, plant and equipment | 3 | | | 9 |
| Total increase (decrease) in property, plant and equipment | -8 | -5 | | -12 |
| Property, plant and equipment at end of period | 19 | 27 | 32 | 70 |

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

..(40)

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

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | | | |
|---|--------------------------------|------------|--|--------------------------|
| | Owned assets [Member] | | | |
| Sub classes of property, plant and equipment [Axis] | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| | 01/04/2016 to 31/03/2017 | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 6 | 5 |
| Total Depreciation property plant and equipment | | | 6 | 5 |
| Disposals and retirements, property, plant and equipment [Abstract] | | | | |
| Disposals, property, plant and equipment | | | 4 | |
| Total disposals and retirements, property, plant and equipment | | | 4 | |
| Decrease through classified as held for sale, property, plant and equipment | | | 6 | |
| Total increase (decrease) in property, plant and equipment | 0 | | -4 | 5 |
| Property, plant and equipment at end of period | 82 | 82 | 51 | 55 |

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

..(41)

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

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | Computer equipments [Member] | | |
|---|--|----------------------------------|--------------------------|--------------------------|
| | Owned assets [Member] | Owned and leased assets [Member] | | |
| Sub classes of property, plant and equipment [Axis] | Accumulated depreciation and impairment [Member] | Carrying amount [Member] | | |
| | | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 21 | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -4 | | |
| Total Depreciation property plant and equipment | | -4 | | |
| Total increase (decrease) in property, plant and equipment | | 17 | 0 | |
| Property, plant and equipment at end of period | 50 | 17 | 0 | 0 |

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

..(42)

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

| Classes of property, plant and equipment [Axis] | Computer equipments [Member] | | | |
|---|----------------------------------|--------------------------|------------|--|
| | Owned and leased assets [Member] | | | |
| Sub classes of property, plant and equipment [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 | 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 | 21 | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 4 |
| Total Depreciation property plant and equipment | | | | 4 |
| Total increase (decrease) in property, plant and equipment | 21 | 0 | | 4 |
| Property, plant and equipment at end of period | 21 | 0 | 0 | 4 |

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

..(43)

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

| Classes of property, plant and equipment [Axis] | Computer equipments [Member] | | | |
|---|--|------------|--------------------------|--------------------------|
| | Owned and leased assets [Member] | | Owned assets [Member] | |
| Sub classes of property, plant and equipment [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2016 to 31/03/2017 | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 21 | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | -4 | |
| Total Depreciation property plant and equipment | | | -4 | |
| Total increase (decrease) in property, plant and equipment | 0 | | 17 | 0 |
| Property, plant and equipment at end of period | 0 | 0 | 17 | 0 |

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

..(44)

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

| Classes of property, plant and equipment [Axis] | Computer equipments [Member] | | | |
|---|------------------------------|--------------------------------|--------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | 21 | | |
| Total increase (decrease) in property, plant and equipment | | 21 | 0 | |
| Property, plant and equipment at end of period | 0 | 21 | 0 | 0 |

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

..(45)

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

| Classes of property, plant and equipment [Axis] | Computer equipments [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] |
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 | 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 | | | | 18 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 4 | | | -17 |
| Total Depreciation property plant and equipment | 4 | | | -17 |
| Total increase (decrease) in property, plant and equipment | 4 | 0 | | 1 |
| Property, plant and equipment at end of period | 4 | 0 | 0 | 37 |

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

..(46)

Unless otherwise specified, all monetary values are in Millions 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] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| | 01/04/2016 to 31/03/2017 | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Additions other than through business combinations, property, plant and equipment | | | 18 | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -13 | | | |
| Total Depreciation property plant and equipment | -13 | | | |
| Total increase (decrease) in property, plant and equipment | -13 | | 18 | 0 |
| Property, plant and equipment at end of period | 36 | 49 | 127 | 109 |

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

..(47)

Unless otherwise specified, all monetary values are in Millions 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] | | |
| | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | 17 | 13 | |
| Total Depreciation property plant and equipment | | 17 | 13 | |
| Total increase (decrease) in property, plant and equipment | | 17 | 13 | |
| Property, plant and equipment at end of period | 109 | 90 | 73 | 60 |

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

..(48)

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

| Classes of property, plant and equipment [Axis] | Leasehold improvements [Member] | | | |
|---|---------------------------------|--------------------------|------------|--------------------------------|
| | Owned assets [Member] | | | |
| Sub classes of property, plant and equipment [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 | 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 | 18 | | | 18 |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -17 | -13 | | |
| Total Depreciation property plant and equipment | -17 | -13 | | |
| Total increase (decrease) in property, plant and equipment | 1 | -13 | | 18 |
| Property, plant and equipment at end of period | 37 | 36 | 49 | 127 |

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

..(49)

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

| Classes of property, plant and equipment [Axis] | Leasehold improvements [Member] | | | |
|---|---------------------------------|------------|--|--------------------------|
| | Owned assets [Member] | | | |
| Sub classes of property, plant and equipment [Axis] | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2016 to 31/03/2017 | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 17 | 13 |
| Total Depreciation property plant and equipment | | | 17 | 13 |
| Total increase (decrease) in property, plant and equipment | 0 | | 17 | 13 |
| Property, plant and equipment at end of period | 109 | 109 | 90 | 73 |

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

..(50)

Unless otherwise specified, all monetary values are in Millions 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] | Accumulated depreciation and impairment [Member] |
| | 31/03/2016 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | |
| Disclosure of detailed information about property, plant and equipment [Line items] | |
| Reconciliation of changes in property, plant and equipment [Abstract] | |
| Property, plant and equipment at end of period | 60 |

Disclosure of additional information about property plant and equipment [Table]

..(1)

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

| Classes of property, plant and equipment [Axis] | Land [Member] | | | |
|--|----------------------------------|--------------------------|---|---|
| | Owned and leased assets [Member] | | Owned assets [Member] | |
| Sub classes of property, plant and equipment [Axis] | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Refer to child member | Refer to child member | on Straight Line Method | on Straight Line Method |
| Useful lives or depreciation rates, property, plant and equipment | Refer to child member | Refer to child member | useful lives given in Schedule II of the Companies Act. | useful lives given in Schedule II of the Companies Act. |
| 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 Millions of INR

| Classes of property, plant and equipment [Axis] | Buildings [Member] | | Office building [Member] | |
|--|----------------------------------|--------------------------|----------------------------------|--------------------------|
| | Owned and leased assets [Member] | | Owned and leased assets [Member] | |
| Sub classes of property, plant and equipment [Axis] | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Refer to child member | Refer to child member | Refer to child member | Refer to child member |
| Useful lives or depreciation rates, property, plant and equipment | Refer to child member | Refer to child member | Refer to child member | Refer to child member |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

Disclosure of additional information about property plant and equipment [Table]

..(3)

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

| Classes of property, plant and equipment [Axis] | Office building [Member] | | Plant and equipment [Member] | |
|--|---|---|----------------------------------|--------------------------|
| | Owned assets [Member] | | Owned and leased assets [Member] | |
| Sub classes of property, plant and equipment [Axis] | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | on Straight Line Method | on Straight Line Method | Refer to child member | Refer to child member |
| Useful lives or depreciation rates, property, plant and equipment | useful lives given in Schedule II of the Companies Act. | useful lives given in Schedule II of the Companies Act. | Refer to child member | Refer to child member |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

Disclosure of additional information about property plant and equipment [Table]

..(4)

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

| Classes of property, plant and equipment [Axis] | Factory equipments [Member] | | | |
|--|----------------------------------|--------------------------------|---|---|
| | Owned and leased assets [Member] | | Owned assets [Member] | |
| Sub classes of property, plant and equipment [Axis] | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Refer to child member | Refer to child member | on Straight Line Method | on Straight Line Method |
| Useful lives or depreciation rates, property, plant and equipment | Refer to child member | Refer to child member | useful lives given in Schedule II of the Companies Act. | useful lives given in Schedule II of the Companies Act. |
| 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 Millions of INR

| Classes of property, plant and equipment [Axis] | Furniture and fixtures [Member] | | | |
|--|----------------------------------|--------------------------------|---|---|
| | Owned and leased assets [Member] | | Owned assets [Member] | |
| Sub classes of property, plant and equipment [Axis] | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Refer to child member | Refer to child member | on Straight Line Method | on Straight Line Method |
| Useful lives or depreciation rates, property, plant and equipment | Refer to child member | Refer to child member | useful lives given in Schedule II of the Companies Act. | useful lives given in Schedule II of the Companies Act. |
| 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 Millions of INR

| Classes of property, plant and equipment [Axis] | Vehicles [Member] | | Motor vehicles [Member] | |
|--|----------------------------------|--------------------------------|----------------------------------|--------------------------------|
| | Owned and leased assets [Member] | | Owned and leased assets [Member] | |
| Sub classes of property, plant and equipment [Axis] | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | 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 Millions 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] | |
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | on Straight Line Method | on Straight Line Method | Refer to child member | Refer to child member |
| Useful lives or depreciation rates, property, plant and equipment | useful lives given in Schedule II of the Companies Act. | useful lives given in Schedule II of the Companies Act. | 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 Millions of INR

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | |
|--|---|---|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | |
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of additional information about property plant and equipment [Abstract] | | |
| Disclosure of additional information about property plant and equipment [Line items] | | |
| Depreciation method, property, plant and equipment | on Straight Line Method | on Straight Line Method |
| Useful lives or depreciation rates, property, plant and equipment | useful lives given in Schedule II of the Companies Act. | useful lives given in Schedule II of the Companies Act. |
| Whether property, plant and equipment are stated at revalued amount | No | No |

[612100] Notes - Impairment of assets

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

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|--|--------------------------------|--------------------------------|
| Disclosure of impairment of assets [TextBlock] | | |
| Disclosure of impairment loss and reversal of impairment loss [TextBlock] | | |
| Whether there is any impairment loss or reversal of impairment loss during the year | No | No |
| Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock] | | |
| Whether impairment loss recognised or reversed for individual Assets or cash-generating unit | No | No |

[400700] Notes - Investment property

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

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|---|--------------------------------|--------------------------------|
| Disclosure of investment property [TextBlock] | | |
| Depreciation method, investment property, cost model | NA | NA |
| Useful lives or depreciation rates, investment property, cost model | NA | NA |

[400900] Notes - Other intangible assets

Disclosure of detailed information about other intangible assets [Table]

..(1)

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

| Classes of other intangible assets [Axis] | Company other intangible assets [Member] | |
|--|---|------------|
| Sub classes of other intangible assets [Axis] | Internally generated and other than internally generated intangible assets [Member] | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Carrying amount [Member] | |
| | 31/03/2018 | 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] | | |
| Other intangible assets at end of period | 0 | 0 |

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

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|--|--------------------------------|--------------------------------|
| 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 Millions of INR

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|---|--------------------------------|--------------------------------|
| 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 | NA | NA |
| Useful lives or depreciation rates, biological assets other than bearer plants, at cost | NA | NA |

[611100] Notes - Financial instruments

Disclosure of financial liabilities [Table]

..(1)

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

| Classes of financial liabilities [Axis] | Financial liabilities at amortised cost, class [Member] | | | |
|--|---|------------|--|------------|
| Categories of financial liabilities [Axis] | Financial liabilities, category [Member] | | Financial liabilities at amortised cost, category [Member] | |
| | 31/03/2018 | 31/03/2017 | 31/03/2018 | 31/03/2017 |
| Disclosure of financial liabilities [Abstract] | | | | |
| Disclosure of financial liabilities [Line items] | | | | |
| Financial liabilities | 7,480 | 6,440 | 7,480 | 6,440 |
| Financial liabilities, at fair value | 7,480 | 6,440 | 7,480 | 6,440 |

Disclosure of financial assets [Table]

..(1)

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

| Classes of financial assets [Axis] | Financial assets at amortised cost, class [Member] | | Trade receivables [Member] | |
|---|--|------------|-------------------------------------|------------|
| Categories of financial assets [Axis] | Financial assets, category [Member] | | Financial assets, category [Member] | |
| | 31/03/2018 | 31/03/2017 | 31/03/2018 | 31/03/2017 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 443 | 139 | 443 | 139 |
| Financial assets, at fair value | 443 | 139 | 443 | 139 |

Disclosure of financial assets [Table]

..(2)

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

| Classes of financial assets [Axis] | Trade receivables [Member] | | Financial assets at fair value, class [Member] | |
|---|---|------------|--|------------|
| Categories of financial assets [Axis] | Financial assets at amortised cost, category [Member] | | Financial assets, category [Member] | |
| | 31/03/2018 | 31/03/2017 | 31/03/2018 | 31/03/2017 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 443 | 139 | 8,687 | 7,625 |
| Financial assets, at fair value | 443 | 139 | 8,687 | 7,625 |

Disclosure of financial assets [Table]

..(3)

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

| Classes of financial assets [Axis] | Equity investments [Member] | | | |
|---|-------------------------------------|------------|--|------------|
| Categories of financial assets [Axis] | Financial assets, category [Member] | | Financial assets at fair value through other comprehensive income, category [Member] | |
| | 31/03/2018 | 31/03/2017 | 31/03/2018 | 31/03/2017 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 8,687 | 7,625 | 8,687 | 7,625 |
| Financial assets, at fair value | 8,687 | 7,625 | 8,687 | 7,625 |

Disclosure of financial assets [Table]

..(4)

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

| Classes of financial assets [Axis] | Equity investments [Member] | |
|---|--|------------|
| Categories of financial assets [Axis] | Investments in equity instruments designated at fair value through other comprehensive income [Member] | |
| | 31/03/2018 | 31/03/2017 |
| Disclosure of financial assets [Abstract] | | |
| Disclosure of financial assets [Line items] | | |
| Financial assets | 8,687 | 7,625 |
| Financial assets, at fair value | 8,687 | 7,625 |

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

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

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|---|---|---|
| Disclosure of non-current assets held for sale and discontinued operations [TextBlock] | | |
| Net cash flows from (used in) operating activities, continuing operations | 1,877 | 3,768 |
| Net cash flows from (used in) operating activities | 1,877 | 3,768 |
| Net cash flows from (used in) investing activities, continuing operations | -85 | -186 |
| Net cash flows from (used in) investing activities | -85 | -186 |
| Net cash flows from (used in) financing activities, continuing operations | -1,424 | -27 |
| Net cash flows from (used in) financing activities | -1,424 | -27 |
| Description of non-current Assets or disposal group held for sale which were sold or reclassified | Textual information (60) [See below] | Textual information (61) [See below] |
| Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing | Textual information (62) [See below] | Textual information (63) [See below] |

Textual information (60)

Description of non-current Assets or disposal group held for sale which were sold or reclassified

The management is under the process of close down mohali CFL plant in a one-year time frame due to the phase out of CFL-I lamps in the Indian market and rapid shift to LED. Accordingly, assets pertaining to mohali plant mentioned below, has been classified as 'held for sale' and has been recorded at lower of carrying value and fair value less cost to sell as per the requirement of IND AS 105. Sale of these assets are expected to be completed within next 12 months. Particulars Net Block (rupees million)

| | | | |
|-----|-------|-----|------------------------------------|
| 119 | Land | 38 | Buildings |
| 27 | Total | 184 | Plant & Machinery and other assets |

Textual information (61)

Description of non-current Assets or disposal group held for sale which were sold or reclassified

The management is under the process of close down mohali CFL plant in a one-year time frame due to the phase out of CFL-I lamps in the Indian market and rapid shift to LED. Accordingly, assets pertaining to mohali plant mentioned below, has been classified as 'held for sale' and has been recorded at lower of carrying value and fair value less cost to sell as per the requirement of IND AS 105. Sale of these assets are expected to be completed within next 12 months. Particulars Net Block (rupees million)

| | | | |
|-----|-------|-----|------------------------------------|
| 119 | Land | 38 | Buildings |
| 27 | Total | 184 | Plant & Machinery and other assets |

Textual information (62)

Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing

The management is under the process of close down mohali CFL plant in a one-year time frame due to the phase out of CFL-I lamps in the Indian market and rapid shift to LED. Accordingly, assets pertaining to mohali plant mentioned below, has been classified as 'held for sale' and has been recorded at lower of carrying value and fair value less cost to sell as per the requirement of IND AS 105. Sale of these assets are expected to be completed within next 12 months. Particulars Net Block (rupees million)

| | | | |
|-----|-------|-----|------------------------------------|
| 119 | Land | 38 | Buildings |
| 27 | Total | 184 | Plant & Machinery and other assets |

Textual information (63)

Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing

The management is under the process of close down mohali CFL plant in a one-year time frame due to the phase out of CFL-I lamps in the Indian market and rapid shift to LED. Accordingly, assets pertaining to mohali plant mentioned below, has been classified as 'held for sale' and has been recorded at lower of carrying value and fair value less cost to sell as per the requirement of IND AS 105. Sale of these assets are expected to be completed within next 12 months. Particulars Net Block (rupees million)

| | | | |
|-----|-------|-----|------------------------------------|
| 119 | Land | 38 | Buildings |
| 27 | Total | 184 | Plant & Machinery and other assets |

[400100] Notes - Equity share capital**Disclosure of shareholding more than five per cent in company [Table]**

..(1)

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

| Classes of equity share capital [Axis] | Equity shares 1 [Member] | | | |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | Name of shareholder [Member] | | Shareholder 1 [Member] | |
| Name of shareholder [Axis] | Name of shareholder [Member] | | Shareholder 1 [Member] | |
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Type of share | Refer to child member | Refer to child member | Equity | Equity |
| Disclosure of shareholding more than five per cent in company [Abstract] | | | | |
| Disclosure of shareholding more than five per cent in company [LineItems] | | | | |
| Type of share | Refer to child member | Refer to child member | Equity | Equity |
| Name of shareholder | Refer to child member | Refer to child member | Philips Lighting Holding BV | Philips Lighting Holding BV |
| Country of incorporation or residence of shareholder | | | NETHERLANDS | NETHERLANDS |
| Number of shares held in company | [shares] 5,52,90,242 | [shares] 5,52,90,242 | [shares] 5,52,90,242 | [shares] 5,52,90,242 |
| Percentage of shareholding in company | 96.13% | 96.13% | 96.13% | 96.13% |

Disclosure of classes of equity share capital [Table]

..(1)

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

| Classes of equity share capital [Axis] | Equity shares [Member] | | | Equity shares 1 [Member] |
|--|--------------------------|--------------------------|----------------------|--------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 | 01/04/2017 to 31/03/2018 |
| Disclosure of classes of equity share capital [Abstract] | | | | |
| Disclosure of classes of equity share capital [Line items] | | | | |
| Type of share | | | | Refer to child member |
| Number of shares authorised | [shares] 5,80,00,000 | [shares] 5,80,00,000 | | [shares] 5,80,00,000 |
| Value of shares authorised | 580 | 580 | | 580 |
| Number of shares issued | [shares] 5,75,17,242 | [shares] 5,75,17,242 | | [shares] 5,75,17,242 |
| Value of shares issued | 575.17 | 575.17 | | 575.17 |
| Number of shares subscribed and fully paid | [shares] 5,75,17,242 | [shares] 5,75,17,242 | | [shares] 5,75,17,242 |
| Value of shares subscribed and fully paid | 575.17 | 575.17 | | 575.17 |
| 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] 5,75,17,242 | [shares] 5,75,17,242 | | [shares] 5,75,17,242 |
| Total value of shares subscribed | 575.17 | 575.17 | | 575.17 |
| Value of shares paid-up [Abstract] | | | | |
| Number of shares paid-up | [shares] 5,75,17,242 | [shares] 5,75,17,242 | | [shares] 5,75,17,242 |
| Value of shares called | 575.17 | 575.17 | | 575.17 |
| Value of shares paid-up | 575.17 | 575.17 | | 575.17 |
| Par value per share | | | | [INR/shares] 10 |
| Amount per share called in case shares not fully called | | | | [INR/shares] 575.17 |
| Reconciliation of number of shares outstanding [Abstract] | | | | |
| Changes in number of shares outstanding [Abstract] | | | | |
| Increase in number of shares outstanding [Abstract] | | | | |
| Number of other issues of shares | [shares] 0 | [shares] 0 | | [shares] 0 |
| Total aggregate number of shares issued 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] 5,75,17,242 | [shares] 5,75,17,242 | [shares] 5,75,17,242 | [shares] 5,75,17,242 |
| Reconciliation of value of shares outstanding [Abstract] | | | | |
| Changes in equity share capital [Abstract] | | | | |
| Increase in equity share capital during period [Abstract] | | | | |
| Amount of other issues during period | 0 | 0 | | 0 |
| Total aggregate amount of increase 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 | 575.17 | 575.17 | 575.17 | 575.17 |
| 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] 5,52,90,242 | [shares] 5,52,90,242 | | [shares] 5,52,90,242 |
| Shares in company held by ultimate holding company | [shares] 0 | [shares] 0 | | |
| Shares in company held by associates of its holding company | [shares] 0 | [shares] 0 | | |
| Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates | [shares] 5,52,90,242 | [shares] 5,52,90,242 | | [shares] 5,52,90,242 |
| 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 | | | | Refer to child member |
|---------------|--|--|--|-----------------------|

Disclosure of classes of equity share capital [Table]

..(2)

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

| Classes of equity share capital [Axis] | Equity shares 1 [Member] | |
|--|--------------------------|----------------------|
| | 01/04/2016 to 31/03/2017 | 31/03/2016 |
| Disclosure of classes of equity share capital [Abstract] | | |
| Disclosure of classes of equity share capital [Line items] | | |
| Type of share | Refer to child member | |
| Number of shares authorised | [shares] 5,80,00,000 | |
| Value of shares authorised | 580 | |
| Number of shares issued | [shares] 5,75,17,242 | |
| Value of shares issued | 575.17 | |
| Number of shares subscribed and fully paid | [shares] 5,75,17,242 | |
| Value of shares subscribed and fully paid | 575.17 | |
| 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] 5,75,17,242 | |
| Total value of shares subscribed | 575.17 | |
| Value of shares paid-up [Abstract] | | |
| Number of shares paid-up | [shares] 5,75,17,242 | |
| Value of shares called | 575.17 | |
| Value of shares paid-up | 575.17 | |
| Par value per share | [INR/shares] 10 | |
| Amount per share called in case shares not fully called | [INR/shares] 575.17 | |
| Reconciliation of number of shares outstanding [Abstract] | | |
| Changes in number of shares outstanding [Abstract] | | |
| Increase in number of shares outstanding [Abstract] | | |
| Number of other issues of shares | [shares] 0 | |
| Total aggregate number of shares issued during period | [shares] 0 | |
| Total increase (decrease) in number of shares outstanding | [shares] 0 | |
| Number of shares outstanding at end of period | [shares] 5,75,17,242 | [shares] 5,75,17,242 |
| Reconciliation of value of shares outstanding [Abstract] | | |
| Changes in equity share capital [Abstract] | | |
| Increase in equity share capital during period [Abstract] | | |
| Amount of other issues during period | 0 | |
| Total aggregate amount of increase in equity share capital during period | 0 | |
| Total increase (decrease) in share capital | 0 | |
| Equity share capital at end of period | 575.17 | 575.17 |
| 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] 5,52,90,242 | |
| Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates | [shares] 5,52,90,242 | |
| 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 | Refer to child member | |

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

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|--|--------------------------|--------------------------|
| 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 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 Millions of INR

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|--|---------------------------------------|------------|-------------------------------|------------|
| | Borrowings [Member] | | | |
| Classification of borrowings [Axis] | Secured/Unsecured borrowings [Member] | | Unsecured borrowings [Member] | |
| | 31/03/2018 | 31/03/2017 | 31/03/2018 | 31/03/2017 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [Line items] | | | | |
| Borrowings | 59 | 40 | 59 | 40 |

Classification of borrowings [Table]

..(2)

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

| Classification based on current non-current [Axis] | Non-current [Member] | |
|--|--|------------|
| | Long-term maturities of finance lease obligations [Member] | |
| Classification of borrowings [Axis] | Unsecured borrowings [Member] | |
| | 31/03/2018 | 31/03/2017 |
| Borrowings notes [Abstract] | | |
| Details of borrowings [Abstract] | | |
| Details of borrowings [Line items] | | |
| Borrowings | 59 | 40 |

[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 Millions of INR

| Temporary difference, unused tax losses and unused tax credits [Axis] | Temporary differences [Member] | | Depreciation amortisation impairment [Member] | |
|---|--------------------------------|--------------------------|---|--------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract] | | | | |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Line items] | | | | |
| Deferred tax assets and liabilities [Abstract] | | | | |
| Net deferred tax liability (assets) | 0 | 0 | 0 | 0 |
| Net deferred tax assets and liabilities [Abstract] | | | | |
| Net deferred tax assets | 857 | 711 | (A) 857 | (B) 711 |
| 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 | 0 | 0 | 0 |
| Deferred tax liability (assets) at end of period | 0 | 0 | 0 | 0 |

(A) As at 31 March 2016 Recognized in P&L MAT Utilized Recognized in OCI As at 31 March 2017 (Rupees in million) (Rupees in million) (Rupees in million) (Rupees in million) (Rupees in million) Deferred tax assets Property, plant and equipment - 66 - - 66 Employee benefits 309 141 - (20) 430 Financial assets 176 2 - - 178 Other assets 42 (5) - - 37 Minimum alternative tax credit entitlement 10 - (10) - - Sub- total (a) 537 204 (10) (20) 711 Deferred tax liabilities Property, plant and equipment 10 (10) - - 0 Sub- total (b) 10 (10) - - 0 Net deferred tax assets (a)-(b) 527 214 (10) (20) 711

(B) As at 31 March 2016 Recognized in P&L MAT Utilized Recognized in OCI As at 31 March 2017 (Rupees in million) (Rupees in million) (Rupees in million) (Rupees in million) (Rupees in million) Deferred tax assets Property, plant and equipment - 66 - - 66 Employee benefits 309 141 - (20) 430 Financial assets 176 2 - - 178 Other assets 42 (5) - - 37 Minimum alternative tax credit entitlement 10 - (10) - - Sub- total (a) 537 204 (10) (20) 711 Deferred tax liabilities Property, plant and equipment 10 (10) - - 0 Sub- total (b) 10 (10) - - 0 Net deferred tax assets (a)-(b) 527 214 (10) (20) 711

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

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|--|--------------------------------|--------------------------------|
| 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) | 1,075 | 617 |
| Total current tax expense (income) and adjustments for current tax of prior periods | 1,075 | 617 |
| Other components of deferred tax expense (income) | -157 | -213 |
| Total tax expense (income) | 918 | 404 |
| 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] | | |
| Net deferred tax assets and liabilities [Abstract] | | |
| Reconciliation of changes in deferred tax liability (assets) [Abstract] | | |
| Changes in deferred tax liability (assets) [Abstract] | | |
| Reconciliation of accounting profit multiplied by applicable tax rates [Abstract] | | |
| Other tax effects for reconciliation between accounting profit and tax expense (income) | 918 | 404 |
| Total tax expense (income) | 918 | 404 |

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

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

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|---|--------------------------------|--------------------------------|
| 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 Millions of INR

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|--|--------------------------------|--------------------------------|
| 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

Other non-current liabilities others [Table]

..(1)

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

| Other non-current liabilities others [Axis] | 1 | |
|--|--------------------------------|--------------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Other non-current liabilities [Abstract] | | |
| Other non-current liabilities others | 333 | 166 |
| Other non-current liabilities others [Abstract] | | |
| Other non-current liabilities others [Line items] | | |
| Description of other non-current liabilities others | Deferred revenue | Deferred revenue |
| Other non-current liabilities others | 333 | 166 |

Other non-current financial assets, others [Table]

..(1)

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

| Classification of other non-current financial assets others [Axis] | 1 | | 2 | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| 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 | 163 | 170 | 40 | 40 |
| Other non-current financial assets, others [Abstract] | | | | |
| Other non-current financial assets, others [Line items] | | | | |
| Description other non-current financial assets, others | Unsecured and considered good | Unsecured and considered good | Doubtful | Doubtful |
| Other non-current financial assets, others | 163 | 170 | 40 | 40 |

Other non-current financial assets, others [Table]

..(2)

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

| Classification of other non-current financial assets others [Axis] | 3 | |
|--|--------------------------------|--------------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| 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 | -40 | -40 |
| Other non-current financial assets, others [Abstract] | | |
| Other non-current financial assets, others [Line items] | | |
| Description other non-current financial assets, others | Less: Impairment allowance | Less: Impairment allowance |
| Other non-current financial assets, others | -40 | -40 |

Disclosure of breakup of provisions [Table]

..(1)

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

| Classification based on current non-current [Axis] | Non-current [Member] | | Current [Member] | |
|--|----------------------|------------|------------------|------------|
| | 31/03/2018 | 31/03/2017 | 31/03/2018 | 31/03/2017 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Provisions notes [Abstract] | | | | |
| Disclosure of breakup of provisions [Abstract] | | | | |
| Disclosure of breakup of provisions [Line items] | | | | |
| Provisions [Abstract] | | | | |
| Provisions for employee benefits [Abstract] | | | | |
| Provision gratuity | 246 | 263 | 32 | 29 |
| Provision leave encashment | 110 | 122 | 18 | 14 |
| Total provisions for employee benefits | 356 | 385 | 50 | 43 |
| CSR expenditure provision | 0 | 0 | 0 | 0 |
| Other provisions | (A) 166 | (B) 132 | (C) 809 | (D) 721 |
| Total provisions | 522 | 517 | 859 | 764 |

Footnotes

(A) Provision for Environmental restoration liability : 166

(B) Provision for Environmental restoration liability (Refer note 25.1) : 132

(C) Provision for environmental liability : 25 Replacement guarantee : 324 Legal and regulatory : 456 Contingencies : 4

(D) Replacement guarantee : 308 Legal and regulatory : 391 Employee related provisions : 11 Contingencies : 11

Other current financial liabilities, others [Table]

..(1)

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

| Other current financial liabilities, others [Axis] | 1 | | 2 | |
|--|--|--|--------------------------------|--------------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of other current financial liabilities notes [Abstract] | | | | |
| Other current financial liabilities [Abstract] | | | | |
| Other current financial liabilities, others | 0 | 4 | 449 | 403 |
| Other current financial liabilities, others [Abstract] | | | | |
| Other current financial liabilities, others [Line items] | | | | |
| Description of other current financial liabilities, others | Payables for purchase of property, plant and equipment | Payables for purchase of property, plant and equipment | Employee related payables | Employee related payables |
| Other current financial liabilities, others | 0 | 4 | 449 | 403 |

Other current financial liabilities, others [Table]

..(2)

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

| Other current financial liabilities, others [Axis] | 3 | |
|--|--------------------------------|--------------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Disclosure of other current financial liabilities notes [Abstract] | | |
| Other current financial liabilities [Abstract] | | |
| Other current financial liabilities, others | 34 | 12 |
| Other current financial liabilities, others [Abstract] | | |
| Other current financial liabilities, others [Line items] | | |
| Description of other current financial liabilities, others | Unearned interest | Unearned interest |
| Other current financial liabilities, others | 34 | 12 |

Other current assets others [Table]

..(1)

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

| Other current assets others [Axis] | 1 | | 2 | |
|--|--|--|--|--|
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Other current assets notes [Abstract] | | | | |
| Other current assets [Abstract] | | | | |
| Other current assets, others | 997 | 294 | 42 | 55 |
| Other current assets others [Abstract] | | | | |
| Other current assets others [Line items] | | | | |
| Description of other current assets others | Balances with statutory/government authorities | Balances with statutory/government authorities | Special additional duty receivables and drawback claims (Government grant) | Special additional duty receivables and drawback claims (Government grant) |
| Other current assets, others | 997 | 294 | 42 | 55 |

Other non-current financial liabilities others [Table]

..(1)

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

| Other non-current financial liabilities others [Axis] | 1 | | 2 | |
|--|--|--|--------------------------------|--------------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of other non-current financial liabilities notes [Abstract] | | | | |
| Other non-current financial liabilities [Abstract] | | | | |
| Other non-current financial liabilities, others | 23 | 24 | 127 | 10 |
| Other non-current financial liabilities others [Abstract] | | | | |
| Other non-current financial liabilities others [Line items] | | | | |
| Description other non-current financial liabilities others | Employee related payables* (Refer Note 39) | Employee related payables* (Refer Note 39) | Unearned interest | Unearned interest |
| Other non-current financial liabilities, others | 23 | 24 | 127 | 10 |

Other current liabilities, others [Table]

..(1)

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

| Other current liabilities, others [Axis] | 1 | | 2 | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of other current liabilities notes [Abstract] | | | | |
| Other current liabilities [Abstract] | | | | |
| Other current liabilities, others | 518 | 535 | 490 | 297 |
| Other current liabilities, others [Abstract] | | | | |
| Other current liabilities, others [Line items] | | | | |
| Description of other current liabilities, others | Statutory dues | Statutory dues | Deferred revenue | Deferred revenue |
| Other current liabilities, others | 518 | 535 | 490 | 297 |

Other current financial assets others [Table]

..(1)

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

| Other current financial assets others [Axis] | 1 | | 2 | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Other current financial assets [Abstract] | | | | |
| Other current financial assets others | 8 | 12 | 27 | 21 |
| Other current financial assets others [Abstract] | | | | |
| Other current financial assets others [Line items] | | | | |
| Description other current financial assets others | Considered Good | Considered Good | Considered doubtful | Considered doubtful |
| Other current financial assets others | 8 | 12 | 27 | 21 |

Other current financial assets others [Table]

..(2)

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

| Other current financial assets others [Axis] | 3 | | 4 | |
|--|---------------------------------------|---------------------------------------|--------------------------------|--------------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Other current financial assets [Abstract] | | | | |
| Other current financial assets others | -27 | -21 | 9 | 2 |
| Other current financial assets others [Abstract] | | | | |
| Other current financial assets others [Line items] | | | | |
| Description other current financial assets others | Less: Impairment of doubtful deposits | Less: Impairment of doubtful deposits | Interest accrued but not due | Interest accrued but not due |
| Other current financial assets others | -27 | -21 | 9 | 2 |

Other current financial assets others [Table]

..(3)

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

| Other current financial assets others [Axis] | 5 | |
|--|--------------------------------|---|
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Other current financial assets [Abstract] | | |
| Other current financial assets others | 0 | 15 |
| Other current financial assets others [Abstract] | | |
| Other current financial assets others [Line items] | | |
| Description other current financial assets others | Insurance and receivables | claims other Insurance claims and other receivables |
| Other current financial assets others | 0 | 15 |

Other non-current assets, others [Table]

..(1)

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

| Other non-current assets, others [Axis] | 1 | |
|--|--------------------------------|--|
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Other non-current assets notes [Abstract] | | |
| Other non-current assets [Abstract] | | |
| Other non-current assets, others | 175 | 174 |
| Other non-current assets, others [Abstract] | | |
| Other non-current assets, others [Line items] | | |
| Description of other non-current assets, others | Deposits against legal cases | against legal cases Deposits against legal cases |
| Other non-current assets, others | 175 | 174 |

Classification of inventories [Table]

..(1)

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

| Classification of inventories [Axis] | Company inventories [Member] | | Raw materials [Member] | |
|--|------------------------------|------------|------------------------------------|------------------------------------|
| | 31/03/2018 | 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Inventories notes [Abstract] | | | | |
| Classification of inventories [Abstract] | | | | |
| Classification of inventories [Line items] | | | | |
| Inventories | 2,565 | 2,227 | 421 | 448 |
| Goods in transit | | | 120 | 37 |
| Mode of valuation | | | on First In First Out method basis | on First In First Out method basis |

Classification of inventories [Table]

..(2)

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

| Classification of inventories [Axis] | Work-in-progress [Member] | | Finished goods [Member] | |
|--|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Inventories notes [Abstract] | | | | |
| Classification of inventories [Abstract] | | | | |
| Classification of inventories [Line items] | | | | |
| Inventories | 82 | 70 | 100 | 179 |
| Mode of valuation | on First In First Out method basis | on First In First Out method basis | on First In First Out method basis | on First In First Out method basis |

Classification of inventories [Table]

..(3)

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

| Classification of inventories [Axis] | Stock-in-trade [Member] | | Stores and spares [Member] | |
|--|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Inventories notes [Abstract] | | | | |
| Classification of inventories [Abstract] | | | | |
| Classification of inventories [Line items] | | | | |
| Inventories | 1,938 | 1,488 | 24 | 42 |
| Goods in transit | 197 | 120 | | |
| Mode of valuation | on First In First Out method basis | on First In First Out method basis | on First In First Out method basis | on First In First Out method basis |

Subclassification of trade receivables [Table]

..(1)

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

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|--|---|------------|------------------------------------|------------|
| | Classification of assets based on security [Member] | | Unsecured considered good [Member] | |
| Classification of assets based on security [Axis] | 31/03/2018 | 31/03/2017 | 31/03/2018 | 31/03/2017 |
| 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 | 443 | 139 | 443 | 139 |
| Allowance for bad and doubtful debts | 0 | 0 | 0 | 0 |
| Total trade receivables | 443 | 139 | 443 | 139 |
| 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 Millions of INR

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|---|------------|------------------------------------|------------|
| | Classification of assets based on security [Axis] | | Unsecured considered good [Member] | |
| | 31/03/2018 | 31/03/2017 | 31/03/2018 | 31/03/2017 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of notes on trade receivables [Abstract] | | | | |
| Subclassification of trade receivables [Abstract] | | | | |
| Subclassification of trade receivables [Line items] | | | | |
| Breakup of trade receivables [Abstract] | | | | |
| Trade receivables, gross | 4,722 | 4,007 | (A) 4,571 | (B) 3,859 |
| Allowance for bad and doubtful debts | 151 | 148 | 0 | 0 |
| Total trade receivables | 4,571 | 3,859 | 4,571 | 3,859 |
| Details of trade receivables due by directors, other officers or others [Abstract] | | | | |
| Trade receivables due by directors | | | 0 | 0 |
| Trade receivables due by other officers | | | 0 | 0 |
| Total trade receivables due by directors, other officers or others | | | 0 | 0 |
| Details of trade receivables due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Trade receivables due by firms in which any director is partner | | | 0 | 0 |
| Trade receivables due by private companies in which any director is director | | | 0 | 0 |
| Trade receivables due by private companies in which any director is member | | | 0 | 0 |
| Total trade receivables due by firms or companies in which any director is partner or director | | | 0 | 0 |

Footnotes

(A) Considered good (from related parties) : 80 Considered good : 4491

(B) Considered good : 3688 Considered good (related party) : 171

Subclassification of trade receivables [Table]

..(3)

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

| Classification based on current non-current [Axis] | Current [Member] | |
|--|-------------------|------------|
| | Doubtful [Member] | |
| | 31/03/2018 | 31/03/2017 |
| 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 | 151 | 148 |
| Allowance for bad and doubtful debts | 151 | 148 |
| Total trade receivables | 0 | 0 |
| 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 |

Details of advances [Table]

..(1)

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

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|--|---|------------|------------------------------------|------------|
| | Advances [Member] | | | |
| Classification of advances [Axis] | Classification of assets based on security [Member] | | Unsecured considered good [Member] | |
| | 31/03/2018 | 31/03/2017 | 31/03/2018 | 31/03/2017 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of notes on advances [Abstract] | | | | |
| Disclosure of advances [Abstract] | | | | |
| Disclosure of advances [Line items] | | | | |
| Advances | 37 | 53 | 37 | 53 |
| Details of advance due by directors other officers or others [Abstract] | | | | |
| Advance due by directors | 0 | 0 | 0 | 0 |
| Advance due by other officers | 0 | 0 | 0 | 0 |
| Total advance due by directors other officers or others | 0 | 0 | 0 | 0 |
| Details of advance due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Advance due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total advance due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

Details of advances [Table]

..(2)

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

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|--|------------------------------------|------------|------------------------------------|------------|
| | Capital advances [Member] | | Other Advances [Member] | |
| Classification of advances [Axis] | Unsecured considered good [Member] | | Unsecured considered good [Member] | |
| | 31/03/2018 | 31/03/2017 | 31/03/2018 | 31/03/2017 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of notes on advances [Abstract] | | | | |
| Disclosure of advances [Abstract] | | | | |
| Disclosure of advances [Line items] | | | | |
| Advances | 0 | 22 | 37 | 31 |
| Details of advance due by directors other officers or others [Abstract] | | | | |
| Advance due by directors | 0 | 0 | 0 | 0 |
| Advance due by other officers | 0 | 0 | 0 | 0 |
| Total advance due by directors other officers or others | 0 | 0 | 0 | 0 |
| Details of advance due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Advance due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total advance due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

Details of advances [Table]

..(3)

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

| Classification based on current non-current [Axis] | Non-current [Member] | | Current [Member] | |
|--|------------------------------------|------------|---|------------|
| | Prepaid expenses [Member] | | Advances [Member] | |
| Classification of advances [Axis] | Unsecured considered good [Member] | | Classification of assets based on security [Member] | |
| Classification of assets based on security [Axis] | 31/03/2018 | 31/03/2017 | 31/03/2018 | 31/03/2017 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of notes on advances [Abstract] | | | | |
| Disclosure of advances [Abstract] | | | | |
| Disclosure of advances [Line items] | | | | |
| Advances | 37 | 31 | 151 | 110 |
| Details of advance due by directors other officers or others [Abstract] | | | | |
| Advance due by directors | 0 | 0 | 0 | 0 |
| Advance due by other officers | 0 | 0 | 0 | 0 |
| Total advance due by directors other officers or others | 0 | 0 | 0 | 0 |
| Details of advance due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Advance due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total advance due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

Details of advances [Table]

..(4)

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

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|------------------------------------|------------|------------------------------------|------------|
| | Advances [Member] | | Advances given suppliers [Member] | |
| Classification of advances [Axis] | Unsecured considered good [Member] | | Unsecured considered good [Member] | |
| Classification of assets based on security [Axis] | 31/03/2018 | 31/03/2017 | 31/03/2018 | 31/03/2017 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of notes on advances [Abstract] | | | | |
| Disclosure of advances [Abstract] | | | | |
| Disclosure of advances [Line items] | | | | |
| Advances | 151 | 110 | 54 | 45 |
| Details of advance due by directors other officers or others [Abstract] | | | | |
| Advance due by directors | 0 | 0 | 0 | 0 |
| Advance due by other officers | 0 | 0 | 0 | 0 |
| Total advance due by directors other officers or others | 0 | 0 | 0 | 0 |
| Details of advance due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Advance due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total advance due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

Details of advances [Table]

..(5)

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

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|------------------------------------|------------|------------------------------------|------------|
| | Advances given employees [Member] | | Other Advances [Member] | |
| Classification of advances [Axis] | Unsecured considered good [Member] | | Unsecured considered good [Member] | |
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | | Unsecured considered good [Member] | |
| | 31/03/2018 | 31/03/2017 | 31/03/2018 | 31/03/2017 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of notes on advances [Abstract] | | | | |
| Disclosure of advances [Abstract] | | | | |
| Disclosure of advances [Line items] | | | | |
| Advances | 3 | 5 | 94 | 60 |
| Details of advance due by directors other officers or others [Abstract] | | | | |
| Advance due by directors | 0 | 0 | 0 | 0 |
| Advance due by other officers | 0 | 0 | 0 | 0 |
| Total advance due by directors other officers or others | 0 | 0 | 0 | 0 |
| Details of advance due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Advance due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total advance due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

Details of advances [Table]

..(6)

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

| Classification based on current non-current [Axis] | Current [Member] | |
|--|------------------------------------|------------|
| | Prepaid expenses [Member] | |
| Classification of advances [Axis] | Unsecured considered good [Member] | |
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | |
| | 31/03/2018 | 31/03/2017 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Disclosure of notes on advances [Abstract] | | |
| Disclosure of advances [Abstract] | | |
| Disclosure of advances [Line items] | | |
| Advances | 94 | 60 |
| Details of advance due by directors other officers or others [Abstract] | | |
| Advance due by directors | 0 | 0 |
| Advance due by other officers | 0 | 0 |
| Total advance due by directors other officers or others | 0 | 0 |
| Details of advance due by firms or companies in which any director is partner or director [Abstract] | | |
| Advance due by firms in which any director is partner | 0 | 0 |
| Advance due by private companies in which any director is director | 0 | 0 |
| Advance due by private companies in which any director is member | 0 | 0 |
| Total advance due by firms or companies in which any director is partner or director | 0 | 0 |

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

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|---|---|---|
| Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock] | | |
| Total other non-current financial assets | 163 | 170 |
| Advances, non-current | (A) 37 | (B) 53 |
| Total other non-current assets | 212 | 227 |
| Disclosure of notes on cash and bank balances explanatory [TextBlock] | | |
| Fixed deposits with banks | 0 | 0 |
| Other deposits with banks | (C) 2,990 | (D) 2,965 |
| Total balance with banks | 2,990 | 2,965 |
| Cheques, drafts on hand | (E) 945 | (F) 602 |
| Cash on hand | 0 | 0 |
| Total cash and cash equivalents | 3,935 | 3,567 |
| Bank balance other than cash and cash equivalents | 14 | 0 |
| Total cash and bank balances | 3,949 | 3,567 |
| 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 | 17 | 29 |
| Advances, current | (G) 151 | (H) 110 |
| Total other current assets | 1,190 | 459 |
| Total other non-current financial liabilities | 150 | 34 |
| Nature of other provisions | Textual information (64) [See below] | Textual information (65) [See below] |
| Total other non-current liabilities | 333 | 166 |
| Current maturities of finance lease obligations | 39 | 30 |
| Interest accrued on borrowings | 0 | 0 |
| Interest accrued on public deposits | 0 | 0 |
| Interest accrued others | 0 | 0 |
| Unpaid dividends | 14 | 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 | 536 | 449 |
| Advance received from customers | 133 | 57 |
| Total other advance | 133 | 57 |
| Current liabilities portion of share application money pending allotment | 0 | 0 |
| Total other current liabilities | 1,141 | 889 |

Footnotes

(A) Capital advances : 0 Prepaid expenses : 37

(B) Capital advances : 22 Prepaid expenses : 31

(C) - In current account : 328 -Deposits with original maturity of less than three months : 2662

(D) - In current account : 425 -Deposits with original maturity of less than three months : 2540

(E) Cheques on hand : 945

(F) Cheques on hand : 602

(G) Advance to suppliers : 54 Prepaid expenses : 94 Advances to employees : 3

(H) Advance to suppliers : 45 Prepaid expenses : 60 Advances to employees : 5

Textual information (64)

Nature of other provisions

| The Company contributes to the following post-employment defined benefit plans in India. | | Defined Contribution Plans: | |
|---|----------------|---|--|
| The Company makes contributions towards provident fund to a defined contribution retirement benefit plan for qualifying employees. Under the plan, the Company is required to contribute a specified percentage of payroll cost to the retirement benefit plan to fund the benefits. For the year ended | | The Company provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service. The gratuity plan of the company is both funded and non funded. For the funded Gratuity scheme, the Company makes contributions to Group Gratuity cum Life Assurance Schemes administered by the LIC of India. | |
| 31 March 2018 | 31 March 2017 | (Rupees in million) | (Rupees in million) |
| 131 | 127 | Defined Benefit Plan: | Contribution to Statutory Provident Fund |
| Location Funding Status | | Mohali Light Factory Funded | Vadodara Light Factory Non Funded |
| Funded | | Philips Innovation Campus Funded | Corporate Employees Non Funded |
| The most recent actuarial valuation of plan assets and the present value of the defined benefit obligation for gratuity were carried out as at 31 March 2018. The present value of the defined benefit obligations and the related current service cost and past service cost, were measured using the Projected Unit Credit Method. Based on the actuarial valuation obtained in this respect, the following table sets out the status of the gratuity plan and the amounts recognized in the Company's financial statements as at balance sheet date: | | | |
| at 1 April | March 31, 2018 | March 31, 2017 | (Rupees in million) |
| defined benefit obligation | 302 | 337 | Fair value of plan assets |
| Plan assets / (liability) | 279 | 292 | 23 |
| Movement in net defined benefit (asset) liability | | | |
| The following table shows a reconciliation from the opening balances to the closing balances for net defined benefit (asset) liability and its components: | | | |
| 31 March 2018 | 31 March 2017 | (Rupees in million) | (Rupees in million) |
| 337 | 45 | 292 | 398 |
| Divestiture or loss | - | - | - |
| Current service cost | 45 | - | 45 |
| Past service credit | - | - | - |
| Interest cost (income) | 23 | 3 | 20 |
| OCI | 68 | 3 | 65 |
| Remeasurements loss (gain) | - | - | - |
| - Actuarial loss (gain) arising from: | - | - | - |
| - demographic assumptions | - | - | - |
| - financial assumptions | 11 | 2 | 11 |
| - experience adjustment | (55) | (15) | (53) |
| Other | 2 | (57) | 2 |
| Contributions paid by the employer | 3 | (3) | 4 |
| Benefits paid | (43) | (83) | (47) |
| Balance as at 31 March | (83) | (43) | (40) |
| Plan assets | 279 | 337 | 292 |
| March 31, 2018 | March 31, 2017 | 302 | 23 |
| 2017 Funds Managed by Insurer (investment with insurer) 100% 100% Actuarial assumptions | | | |
| The following were the principal actuarial assumptions at the reporting date (expressed as weighted averages). | | | |
| Discount rate | 8.00% | 7.30% | Expected rate of future salary increase |
| 9.00% | 9.00% | Mortality | IALM (2006-08) Ultimate |
| Withdrawal rate Management, PIC, MLF CG, VLF CG - 12%, MLF and VLF Non CG - 2% Management, PIC - 12%, MLF - 3%, VLF - 2% | | | |
| Retirement age Management, PMS & PIC - 60 years, Others - 58 years Management, PMS & PIC - 60 years, Others - 58 years | | | |
| Assumptions regarding future mortality have been based on published statistics and mortality tables. At 31 March 2018, the weighted-average duration of the defined benefit obligation was 13.3 years (as at 31 March 2017 : 14 years). Sensitivity analysis | | | |
| Reasonably possible changes at the reporting date to one of the relevant actuarial assumptions, holding other assumptions constant, would have affected the defined benefit obligation by the amounts shown below. | | | |
| 31 March 2018 | 31 March 2017 | (Rupees in million) | |
| 308 | 366 | Expected rate of future salary increase (1% movement) | 325 |
| 365 | 308 | Discount rate (1% movement) | 278 |
| Although the analysis does not take account of the full distribution of cash flows expected under the plan, it does provide an approximation of the sensitivity of the assumptions shown. | | | |
| The following payments are expected contributions to the defined benefit plan in future years: | | | |
| March 31, 2018 | March 31, 2017 | '(Rupees in million) '(Rupees in million) | |
| 121 | 122 | Between 2 and 5 years | 281 |
| Beyond 5 years | | 123 | 129 |
| Other long-term employee benefits: During the year ended 31 March 2018, the Company has incurred an expense on compensated absences amounting to Rs. 46 million (previous year Rs. 9 million). The Company determines the expense for compensated absences basis the actuarial valuation of plan assets and the present value of the obligation, using the Projected Unit Credit Method. | | | |

Textual information (65)

Nature of other provisions

| The Company contributes to the following post-employment defined benefit plans in India. | | Defined Contribution Plans: | |
|---|-----------------------------|---|--|
| The Company makes contributions towards provident fund to a defined contribution retirement benefit plan for qualifying employees. Under the plan, the Company is required to contribute a specified percentage of payroll cost to the retirement benefit plan to fund the benefits. For the year ended | | The Company provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service. The gratuity plan of the company is both funded and non funded. For the funded Gratuity scheme, the Company makes contributions to Group Gratuity cum Life Assurance Schemes administered by the LIC of India. | |
| 31 March 2018 | 31 March 2017 | (Rupees in million) | (Rupees in million) |
| Fund | 131 | 127 | Defined Benefit Plan: |
| Location Funding Status | Mohali Light Factory Funded | Vadodara Light Factory Non Funded | Corporate Employees Non Funded |
| Philips Innovation Campus Funded | | | |
| The most recent actuarial valuation of plan assets and the present value of the defined benefit obligation for gratuity were carried out as at 31 March 2018. The present value of the defined benefit obligations and the related current service cost and past service cost, were measured using the Projected Unit Credit Method. Based on the actuarial valuation obtained in this respect, the following table sets out the status of the gratuity plan and the amounts recognized in the Company's financial statements as at balance sheet date: | | | |
| at 1 April | 337 | March 31, 2018 | March 31, 2017 |
| Defined benefit obligation | 302 | 337 | Fair value of plan assets |
| Plan assets / (liability) | 279 | 292 | 23 |
| The following table shows a reconciliation from the opening balances to the closing balances for net defined benefit (asset) liability and its components: | | | |
| OCI | 31 March 2018 | 31 March 2017 | (Rupees in million) |
| at 1 April | 337 | 45 | 292 |
| Divestiture or loss | - | - | - |
| Current service cost | 52 | 45 | - |
| Past service credit | - | - | - |
| Interest cost (income) | 23 | 23 | 3 |
| Remeasurements loss (gain) | 68 | 3 | 65 |
| - Actuarial loss (gain) arising from: | | | |
| - demographic assumptions | (3) | 11 | 11 |
| - financial assumptions | (17) | (55) | 2 |
| - experience adjustment | (12) | (15) | - |
| - Other | (59) | 2 | (57) |
| Contributions paid by the employer | 3 | (3) | - |
| Benefits paid | (28) | (43) | (83) |
| Balance as at 31 March | (46) | (83) | (43) |
| Plan assets | 279 | 337 | 45 |
| 2017 Funds Managed by Insurer (investment with insurer) | 100% | 100% | Actuarial assumptions |
| principal actuarial assumptions at the reporting date (expressed as weighted averages). | 8.00% | 7.30% | Expected rate of future salary increase |
| Discount rate | 9.00% | 9.00% | Mortality |
| (2006-08) Ultimate | Withdrawal rate | Management, PIC, MLF CG, VLF CG - 12%, MLF and VLF Non CG - 2% | Management, PMS & PIC - 60 years, Others - 58 years |
| PIC - 12%, MLF - 3%, VLF - 2% | Retirement age | Management, PMS & PIC - 60 years, Others - 58 years | Assumptions regarding future mortality have been based on published statistics and mortality tables. At 31 March 2018, the weighted-average duration of the defined benefit obligation was 13.3 years (as at 31 March 2017 : 14 years). Sensitivity analysis |
| Reasonably possible changes at the reporting date to one of the relevant actuarial assumptions, holding other assumptions constant, would have affected the defined benefit obligation by the amounts shown below. | 31 March 2018 | 31 March 2017 | (Rupees in million) |
| Increase | 308 | 366 | Expected rate of future salary increase (1% movement) |
| Decrease | 365 | 308 | Although the analysis does not take account of the full distribution of cash flows expected under the plan, it does provide an approximation of the sensitivity of the assumptions shown. |
| Discount rate (1% movement) | 278 | 325 | The following payments are expected |
| Within the next 12 months (next annual reporting period) | 121 | 122 | Between 2 and 5 years |
| Beyond 5 years | 123 | 129 | 281 |
| Other long-term employee benefits: | 283 | | |
| During the year ended 31 March 2018, the Company has incurred an expense on compensated absences amounting to Rs. 46 million (previous year Rs. 9 million). The Company determines the expense for compensated absences basis the actuarial valuation of plan assets and the present value of the obligation, using the Projected Unit Credit Method. | | | |

[401200] Notes - Additional disclosures on balance sheet

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

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|---|---|---|
| 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 | No | No |
| 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 Millions of INR

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|-----------------------------------|---|---|
| Disclosure of revenue [TextBlock] | Textual information (66) [See below] | Textual information (67) [See below] |

Textual information (66)

Disclosure of revenue [Text Block]

1. Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. The Company has concluded that it is acting as a principal in all of its revenue arrangements since it is the primary obliger in all the revenue arrangements as it has pricing latitude and is also exposed to inventory and credit risks. Based on the education material on Ind AS 18 issued by the ICAI, the Company assumed that recovery of excise duty flows to the Company on its own account. This is for the reason that it is a liability of the manufacturer which forms part of the cost of production, irrespective of whether the goods are sold or not. Since the recovery of excise duty flows to the Company on its own account, revenue includes excise duty.

However, sales tax/value added tax (VAT) and goods and service tax (GST) is not received by the Company on its own account. Rather, it is tax collected on value added to the commodity by the seller on behalf of the government. Accordingly, it is excluded from the revenue. The specific recognition criteria described below must also be met before revenue is recognised.

(a) Sale of goods

Revenue is recognized when the significant risk and rewards of ownership have been transferred to the customer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing management involvement with the goods, and the amount of revenue can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable.

The Company collects Goods and service tax, sales taxes and value added taxes (VAT) on behalf of the government and, therefore, these are not economic benefits flowing to the Company. Hence, they are excluded from revenue.

The Company has assumed that recovery of excise duty flows to the company on its own account. This is for the reason that it is a liability of the manufacturer which forms part of the cost of production, irrespective of whether the goods are sold or not. Since the recovery of excise duty flows to the company on its own account, revenue includes excise duty.

(b) Revenue of transaction that have separately identifiable components are recognized separately based on their relative fair value.

Revenue from services are recognized when the Company can reliably measure the amount of revenue and the associated cost related to the stage of completion of a contract or transaction and recovery of the contract is considered probable.

(c) Revenue (other than sale) is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

(d) Interest income is recognized using the EIR method. The EIR is the rate that exactly discounts the estimated future cash receipts through the expected life of the financial instrument or a shorter period, where appropriate to the net carrying amount of the financial asset. The EIR is computed basis the expected cash flows by considering all the contractual terms of the financial instrument. The calculation includes all fees, transaction costs, and all other premiums or discounts paid or received between parties to the contract that are an integral part of the effective interest rate.

Textual information (67)

Disclosure of revenue [Text Block]

1. Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. The Company has concluded that it is acting as a principal in all of its revenue arrangements since it is the primary obliger in all the revenue arrangements as it has pricing latitude and is also exposed to inventory and credit risks. Based on the education material on Ind AS 18 issued by the ICAI, the Company assumed that recovery of excise duty flows to the Company on its own account. This is for the reason that it is a liability of the manufacturer which forms part of the cost of production, irrespective of whether the goods are sold or not. Since the recovery of excise duty flows to the Company on its own account, revenue includes excise duty.

However, sales tax/value added tax (VAT) and goods and service tax (GST) is not received by the Company on its own account. Rather, it is tax collected on value added to the commodity by the seller on behalf of the government. Accordingly, it is excluded from the revenue. The specific recognition criteria described below must also be met before revenue is recognised.

(a) Sale of goods

Revenue is recognized when the significant risk and rewards of ownership have been transferred to the customer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing management involvement with the goods, and the amount of revenue can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable.

The Company collects Goods and service tax, sales taxes and value added taxes (VAT) on behalf of the government and, therefore, these are not economic benefits flowing to the Company. Hence, they are excluded from revenue.

The Company has assumed that recovery of excise duty flows to the company on its own account. This is for the reason that it is a liability of the manufacturer which forms part of the cost of production, irrespective of whether the goods are sold or not. Since the recovery of excise duty flows to the company on its own account, revenue includes excise duty.

(b) Revenue of transaction that have separately identifiable components are recognized separately based on their relative fair value.

Revenue from services are recognized when the Company can reliably measure the amount of revenue and the associated cost related to the stage of completion of a contract or transaction and recovery of the contract is considered probable.

(c) Revenue (other than sale) is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

(d) Interest income is recognized using the EIR method. The EIR is the rate that exactly discounts the estimated future cash receipts through the expected life of the financial instrument or a shorter period, where appropriate to the net carrying amount of the financial asset. The EIR is computed basis the expected cash flows by considering all the contractual terms of the financial instrument. The calculation includes all fees, transaction costs, and all other premiums or discounts paid or received between parties to the contract that are an integral part of the effective interest rate.

[612400] Notes - Service concession arrangements

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

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|---|--------------------------------|--------------------------------|
| 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 Millions of INR

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|---|--------------------------------|--------------------------------|
| Disclosure of notes on construction contracts [TextBlock] | | |
| Whether there are any construction contracts | No | No |

[612600] Notes - Employee benefits

Disclosure of defined benefit plans [Table]

..(1)

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

| Defined benefit plans [Axis] | Domestic defined benefit plans [Member] | |
|--|---|--------------------------------------|
| Defined benefit plans categories [Axis] | 1 | |
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of defined benefit plans [Abstract] | | |
| Disclosure of defined benefit plans [Line items] | | |
| Description of type of plan | Textual information (68) [See below] | Textual information (69) [See below] |
| Surplus (deficit) in plan [Abstract] | | |
| Defined benefit obligation, at present value | -302 | -337 |
| Plan assets, at fair value | -23 | -45 |
| Net surplus (deficit) in plan | 279 | 292 |
| Actuarial assumption of discount rates | 8.00% | 7.30% |

Disclosure of net defined benefit liability (assets) [Table]

..(1)

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

| Defined benefit plans [Axis] | Domestic defined benefit plans [Member] | | | |
|---|---|--------------------------|------------|--|
| | Net defined benefit liability (assets) [Member] | | | Present value of defined benefit obligation [Member] |
| Defined benefit plans categories [Axis] | 1 | | | 1 |
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 | 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 | Refer to child member | Refer to child member | | Textual information (70) [See below] |
| Changes in net defined benefit liability (assets) [Abstract] | | | | |
| Current service cost, net defined benefit liability (assets) | 45 | 52 | | 45 |
| Interest expense (income), net defined benefit liability (assets) | 20 | 23 | | 23 |
| Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract] | | | | |
| Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets) | 3 | -11 | | 3 |
| Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets) | 17 | 53 | | 17 |
| Loss (gain) on changes in effect of limiting net defined benefit assets to assets ceiling, net defined benefit liability (assets) | 12 | 15 | | (A) 12 |
| Total loss (gain) on remeasurement, net defined benefit liability (assets) | 32 | 57 | | 32 |
| Contributions to plan, net defined benefit liability (assets) [Abstract] | | | | |
| Contributions to plan by employer, net defined benefit liability (assets) | 3 | 4 | | |
| Total contributions to plan, net defined benefit liability (assets) | 3 | 4 | | |
| Payments from plan, net defined benefit liability (assets) | 43 | 36 | | 71 |
| Total increase (decrease) in net defined benefit liability (assets) | -13 | -22 | | -35 |
| Net defined benefit liability (assets) at end of period | 279 | 292 | 314 | 302 |

(A) - experience adjustment

Disclosure of net defined benefit liability (assets) [Table]

..(2)

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

| Defined benefit plans [Axis] | Domestic defined benefit plans [Member] | | | |
|---|--|------------|--------------------------------------|--------------------------------|
| | Present value of defined benefit obligation [Member] | | Plan assets [Member] | |
| Net defined benefit liability (assets) [Axis] | | | | |
| Defined benefit plans categories [Axis] | 1 | | 1 | |
| | 01/04/2016 to 31/03/2017 | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of net defined benefit liability (assets) [Abstract] | | | | |
| Disclosure of net defined benefit liability (assets) [Line items] | | | | |
| Description of type of plan | Textual information (71) [See below] | | Textual information (72) [See below] | |
| | Textual information (73) [See below] | | Textual information (73) [See below] | |
| Changes in net defined benefit liability (assets) [Abstract] | | | | |
| Current service cost, net defined benefit liability (assets) | 52 | | 0 | 0 |
| Interest expense (income), net defined benefit liability (assets) | 29 | | 3 | 6 |
| Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract] | | | | |
| Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets) | -11 | | | |
| Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets) | 55 | | | 2 |
| Loss (gain) on changes in effect of limiting net defined benefit assets to assets ceiling, net defined benefit liability (assets) | 15 | | | |
| Total loss (gain) on remeasurement, net defined benefit liability (assets) | 59 | | | 2 |
| Contributions to plan, net defined benefit liability (assets) [Abstract] | | | | |
| Contributions to plan by employer, net defined benefit liability (assets) | | | -3 | -4 |
| Total contributions to plan, net defined benefit liability (assets) | | | -3 | -4 |
| Payments from plan, net defined benefit liability (assets) | 83 | | 28 | 47 |
| Total increase (decrease) in net defined benefit liability (assets) | -61 | | -22 | -39 |
| Net defined benefit liability (assets) at end of period | 337 | 398 | 23 | 45 |

Disclosure of net defined benefit liability (assets) [Table]

..(3)

Unless otherwise specified, all monetary values are in Millions 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] | 1 |
| | 31/03/2016 |
| 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 | 84 |

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

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|--|---|---|
| Disclosure of employee benefits [TextBlock] | Textual information (74) [See below] | Textual information (75) [See below] |
| Disclosure of defined benefit plans [TextBlock] | | |
| Whether there are any defined benefit plans | Yes | Yes |
| Disclosure of net defined benefit liability (assets) [TextBlock] | | |

Textual information (68)

Description of type of plan

"The Company provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service. The gratuity plan of the company is both funded and non funded. For the funded Gratuity scheme, the Company makes contributions to Group Gratuity cum Life Assurance Schemes administered by the LIC of India. "

Textual information (69)

Description of type of plan

"The Company provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service. The gratuity plan of the company is both funded and non funded. For the funded Gratuity scheme, the Company makes contributions to Group Gratuity cum Life Assurance Schemes administered by the LIC of India. "

Textual information (70)

Description of type of plan

"The Company provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service. The gratuity plan of the company is both funded and non funded. For the funded Gratuity scheme, the Company makes contributions to Group Gratuity cum Life Assurance Schemes administered by the LIC of India. "

Textual information (71)

Description of type of plan

"The Company provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service. The gratuity plan of the company is both funded and non funded. For the funded Gratuity scheme, the Company makes contributions to Group Gratuity cum Life Assurance Schemes administered by the LIC of India. "

Textual information (72)

Description of type of plan

"The Company provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service. The gratuity plan of the company is both funded and non funded. For the funded Gratuity scheme, the Company makes contributions to Group Gratuity cum Life Assurance Schemes administered by the LIC of India. "

Textual information (73)

Description of type of plan

"The Company provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service. The gratuity plan of the company is both funded and non funded. For the funded Gratuity scheme, the Company makes contributions to Group Gratuity cum Life Assurance Schemes administered by the LIC of India. "

Textual information (74)

Disclosure of employee benefits [Text Block]

1. Employee benefits

Gratuity

The Employee's Gratuity Fund Scheme, which is defined benefit plan, is managed by trust maintained with Life Insurance Corporation for workers at Mohali factory. For the rest of the locations, gratuity scheme is unfunded. The cost of the defined benefit gratuity plan and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, expected rate of return on assets, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date

In determining the appropriate discount rate for plans operated in India, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation. The mortality rate is based on mortality rates from Indian Assured Lives Mortality 2006-08. Those mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates. Further details about gratuity obligations are given in note 37.

Provident fund

Retirement benefit in the form of provident fund is a defined contribution scheme. The contributions to provident fund are made in accordance with the relevant scheme and are charged to the statement of profit and loss for the year when contribution is due. The Company has no obligation, other than the contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as an expenditure when an employee renders the related services.

Compensated Absences

Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short-term employee benefit. The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Company treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. Actuarial gains/losses are immediately taken to statement of Profit and Loss in the period in which they occur. The Company presents the entire leave as a current liability in the balance sheet, since it does not have an unconditional right to defer its settlement for 12 months after the reporting date.

Long term incentive plan

Philips Lighting group company (Philips Lighting N.V.) introduced the Long-term Incentive Plan (LTI Plan) during the current financial year. Under the Philips Lighting LTI Plan, which is equity settled, eligible employees are granted both conditional shares and performance shares. Vesting of performance shares is conditional on the achievement of performance conditions measured over a period of three years. Also, vesting is conditional to the grantee still being employed with Philips Lighting at the vesting date. In addition to shares awarded under the Philips Lighting LTI Plan, Philips Lighting may in individual cases, such as in the hiring process of members of senior-management, also grant restricted shares.

During the vesting period, the costs of the LTI plan is calculated and accounted by the Company as an employee benefit expense with corresponding increase in payable to the holding company in accordance with the recognition and measurement principles as prescribed in Ind As 102 Share Based Payments.

The total expense is recognised over the vesting period, which is the period over which all the specified vesting conditions are to be satisfied.

Employee stock purchase plan (ESPP)

ESPP is a company-run program in which company contributes an additional 15% on top of employee's

voluntary share purchase contribution. Employees pay in to the plan through payroll deductions, which are used to buy shares of the Group company (Philips Lighting N.V.), which is listed on the Euronext Amsterdam Stock Exchange. The company uses the funds to purchase shares on behalf of the participating employees. The Company contribution is recognized as an expense in the month of contribution.

Textual information (75)

Disclosure of employee benefits [Text Block]

1. Employee benefits

Gratuity

The Employee's Gratuity Fund Scheme, which is defined benefit plan, is managed by trust maintained with Life Insurance Corporation for workers at Mohali factory. For the rest of the locations, gratuity scheme is unfunded. The cost of the defined benefit gratuity plan and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, expected rate of return on assets, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

In determining the appropriate discount rate for plans operated in India, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation. The mortality rate is based on mortality rates from Indian Assured Lives Mortality 2006-08. Those mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates. Further details about gratuity obligations are given in note 37.

Provident fund

Retirement benefit in the form of provident fund is a defined contribution scheme. The contributions to provident fund are made in accordance with the relevant scheme and are charged to the statement of profit and loss for the year when contribution is due. The Company has no obligation, other than the contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as an expenditure when an employee renders the related services.

Compensated Absences

Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short-term employee benefit. The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Company treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. Actuarial gains/losses are immediately taken to statement of Profit and Loss in the period in which they occur. The Company presents the entire leave as a current liability in the balance sheet, since it does not have an unconditional right to defer its settlement for 12 months after the reporting date.

Long term incentive plan

Philips Lighting group company (Philips Lighting N.V.) introduced the Long-term Incentive Plan (LTI Plan) during the current financial year. Under the Philips Lighting LTI Plan, which is equity settled, eligible employees are granted both conditional shares and performance shares. Vesting of performance shares is conditional on the achievement of performance conditions measured over a period of three years. Also, vesting is conditional to the grantee still being employed with Philips Lighting at the vesting date. In addition to shares awarded under the Philips Lighting LTI Plan, Philips Lighting may in individual cases, such as in the hiring process of members of senior-management, also grant restricted shares.

During the vesting period, the costs of the LTI plan is calculated and accounted by the Company as an employee benefit expense with corresponding increase in payable to the holding company in accordance with the recognition and measurement principles as prescribed in Ind As 102 Share Based Payments.

The total expense is recognised over the vesting period, which is the period over which all the specified vesting conditions are to be satisfied.

Employee stock purchase plan (ESPP)

ESPP is a company-run program in which company contributes an additional 15% on top of employee's

voluntary share purchase contribution. Employees pay in to the plan through payroll deductions, which are used to buy shares of the Group company (Philips Lighting N.V.), which is listed on the Euronext Amsterdam Stock Exchange. The company uses the funds to purchase shares on behalf of the participating employees. The Company contribution is recognized as an expense in the month of contribution.

[612800] Notes - Borrowing costs

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

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|--|---|---|
| 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 Millions of INR

| Key managerial personnels and directors [Axis] | 1 | 2 | 3 | 4 |
|---|---------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 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 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 | HARSHAVARDHAN MADHAV CHITALE | BIDHU BHUSAN MOHANTY | SUMIT PADMAKAR JOSHI | ROTHIN BHATTACHARYYA |
| Director identification number of key managerial personnel or director | | | 07018906 | 01934922 |
| Date of birth of key managerial personnel or director | 17/03/1972 | 19/02/1972 | 21/01/1974 | 27/08/1962 |
| Designation of key managerial personnel or director | Managing Director | Whole Time Director | Managing Director | Whole Time Director |
| Qualification of key managerial personnel or director | Professional | Professional | Professional | Professional |
| Shares held by key managerial personnel or director | [shares] 0 | [shares] 0 | [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 | 27.33 | 8.5 | 20.07 | 17.34 |
| Perquisites key managerial personnel or director | 7.09 | 3.4 | 1.65 | 0.01 |
| Profits in lieu of salary key managerial personnel or director | 0 | 0 | 0 | 0 |
| Gross salary to key managerial personnel or director | 34.42 | 11.9 | 21.72 | 17.35 |
| Sitting fees key managerial personnel or director | 0 | 0 | 0 | 0 |
| Stock option key managerial personnel or director | 8.34 | 2.47 | 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 | 42.76 | 14.37 | 21.72 | 17.35 |

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 Millions of INR

| Key managerial personnels and directors [Axis] | 5 | 6 | 7 | 8 |
|---|--------------------------------|--------------------------------|--------------------------------|-----------------------------------|
| | 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 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 | SUKANTO AICH | UMASHANKAR PARTHASARATHI | VIBHA PAUL RISHI | VINAYAK KASHINATH DESHPANDE |
| Director identification number of key managerial personnel or director | 02175058 | 00130363 | 05180796 | 00036827 |
| Date of birth of key managerial personnel or director | 18/06/1968 | 07/06/1953 | 19/06/1960 | 21/07/1957 |
| Designation of key managerial personnel or director | Whole Time Director | Independent Director | Independent Director | Independent Director |
| Qualification of key managerial personnel or director | Professional | Professional | Professional | Professional |
| Shares held by key managerial personnel or director | [shares] 0 | [shares] 0 | [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 | 15.33 | 0 | 0 | 0 |
| Perquisites key managerial personnel or director | 2.71 | 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 | 18.04 | 0 | 0 | 0 |
| Sitting fees key managerial personnel or director | 0 | 0.55 | 0.42 | 0.52 |
| 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 | 1.4 | 1.4 | 1.4 |
| Other compensation key managerial personnel or director | 0 | 0 | 0 | 0 |
| Total key managerial personnel or director remuneration | 18.04 | 1.95 | 1.82 | 1.92 |

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 Millions of INR

| Key managerial personnels and directors [Axis] | 9 | 10 |
|---|--------------------------------|--------------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 |
| 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 | DIBYENDU RAYCHAUDHURY | NITIN MITTAL |
| Permanent account number of key managerial personnel or director | AEFPR7095P | ACQPM4839B |
| Date of birth of key managerial personnel or director | 18/11/1973 | 16/07/1977 |
| Designation of key managerial personnel or director | CFO | Company Secretary |
| Qualification of key managerial personnel or director | Professional | Company Secretary |
| Shares held by key managerial personnel or director | [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 | 7.62 | 6.37 |
| Perquisites key managerial personnel or director | 0.45 | 0.03 |
| Profits in lieu of salary key managerial personnel or director | 0 | 0 |
| Gross salary to key managerial personnel or director | 8.07 | 6.4 |
| 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 | 8.07 | 6.4 |

[612200] Notes - Leases

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

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|---|--------------------------------|--------------------------------|
| Disclosure of leases [TextBlock] | | |
| Whether company has entered into any lease agreement | No | No |
| Whether any operating lease has been converted to financial lease or vice-versa | No | No |

[612300] Notes - Transactions involving legal form of lease

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

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|--|--------------------------------|--------------------------------|
| 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 Millions of INR

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|---|--------------------------------|--------------------------------|
| 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 Millions of INR

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|---|---|---|
| Disclosure of effect of changes in foreign exchange rates [TextBlock] | | |
| Whether there is any change in functional currency during the year | No | No |
| Description of presentation currency | INR | |

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

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

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|---|---|---|
| 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 | 33,957 | 32,069 |
| Revenue from sale of services | 1,115 | 1,146 |
| Total revenue from operations other than finance company | 35,072 | 33,215 |
| Disclosure of revenue from operations for finance company [Abstract] | | |
| Revenue from other financial services | (A) 56 | (B) 55 |
| Total revenue from operations finance company | 56 | 55 |
| Total revenue from operations | 35,128 | 33,270 |
| Disclosure of other income [Abstract] | | |
| Interest income [Abstract] | | |
| Interest income on current investments [Abstract] | | |
| Interest on other current investments | (C) 162 | (D) 96 |
| Total interest income on current investments | 162 | 96 |
| Total interest income | 162 | 96 |
| Dividend income [Abstract] | | |
| Total dividend income | 0 | 0 |
| Other non-operating income [Abstract] | | |
| Miscellaneous other non-operating income | (E) 20 | (F) 20 |
| Total other non-operating income | 20 | 20 |
| Total other income | 182 | 116 |
| Disclosure of finance cost [Abstract] | | |
| Interest expense [Abstract] | | |
| Interest expense non-current loans [Abstract] | | |
| Interest expense non-current loans, others | (G) 54 | (H) 27 |
| Total interest expense non-current loans | 54 | 27 |
| Total interest expense | 54 | 27 |
| Total finance costs | 54 | 27 |
| Employee benefit expense [Abstract] | | |
| Salaries and wages | 3,316 | 3,128 |
| 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 | (I) 131 | (J) 127 |
| Total contribution to provident and other funds | 131 | 127 |
| Staff welfare expense | 186 | 203 |
| Other employee related expenses | (K) 52 | (L) 35 |
| Total employee benefit expense | 3,685 | 3,493 |
| Depreciation, depletion and amortisation expense [Abstract] | | |
| Depreciation expense | 381 | 597 |
| Total depreciation, depletion and amortisation expense | 381 | 597 |
| Breakup of other expenses [Abstract] | | |
| Consumption of stores and spare parts | 71 | 105 |
| Power and fuel | 439 | 461 |
| Rent | 364 | 377 |
| Repairs to building | 50 | 22 |
| Repairs to machinery | (M) 97 | (N) 51 |
| Insurance | 66 | 63 |
| Rates and taxes excluding taxes on income [Abstract] | | |
| Excise duty | 0 | 16 |
| Other cess taxes | 21 | 67 |

| | | |
|---|--------------|-----------|
| Total rates and taxes excluding taxes on income | 21 | 83 |
| Travelling conveyance | 325 | 410 |
| Legal professional charges | 136 | 106 |
| Directors sitting fees | 0 | 0 |
| Advertising promotional expenses | 738 | 620 |
| Loss on disposal of intangible Assets | 0 | 0 |
| Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment | 0 | 0 |
| Payments to auditor [Abstract] | | |
| Total payments to auditor | 0 | 0 |
| CSR expenditure | 7.15 | 9 |
| Miscellaneous expenses | (O) 4,712.85 | (P) 4,299 |
| Total other expenses | 7,027 | 6,606 |
| Current tax [Abstract] | | |
| Current tax pertaining to previous years | (Q) 1,075 | (R) 617 |
| Total current tax | 1,075 | 617 |

Footnotes

- (A) - Export incentives : 5 - Scrap sales : 40 - Miscellaneous income : 11
 (B) - Export incentives : 4 - Scrap sales : 41 - Miscellaneous income : 10
 (C) - Bank and other Deposits : 124 - Financial assets at amortized cost : 38
 (D) - Bank and other Deposits : 74 - Financial assets at amortized cost : 22
 (E) Net gain on disposal of Property, Plant & Equipment : 6 Insurance claims : 14 Foreign exchange gain (net) : 0
 (F) Net gain on disposal of Property, Plant & Equipment : 3 Insurance claims : 8 Foreign exchange gain (net) : 9
 (G) Interest expense : 54
 (H) Interest expense : 27
 (I) Contribution to provident fund : 131
 (J) Contribution to provident fund : 127
 (K) Expense on share based incentives : 52
 (L) Expense on share based incentives : 35
 (M) - plant and machinery : 92 - others : 5
 (N) - plant and machinery : 25 - others : 26
 (O) Miscellaneous expense : 571 Packing, freight and transport : 490 Information technology and communication : 559 Impairment loss on trade receivables : 42 Replacement guarantee : 525 Technical royalty : 1014 Management support services : 1448 Foreign exchange loss (net) : 64 Adjusted : -0.15
 (P) Miscellaneous expense : 460 Packing, freight and transport : 497 Information technology and communication : 469 Impairment loss on trade receivables : 30 Replacement guarantee : 499 Technical royalty : 907 Management support services : 1437 Foreign exchange loss (net) : 0 Adjusted : 0
 (Q) Current year : 1075
 (R) Current year : 617

[613200] Notes - Cash flow statement

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

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 |
|--|--------------------------------|--------------------------------|------------|
| Disclosure of cash flow statement [TextBlock] | | | |
| Cash and cash equivalents cash flow statement | 3,935 | 3,567 | 12 |
| Cash and cash equivalents | 3,935 | 3,567 | |
| Income taxes paid (refund), classified as operating activities | 755 | 668 | |
| Total income taxes paid (refund) | 755 | 668 | |

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

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

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|---|---|---|
| Additional information on profit and loss account explanatory [TextBlock] | | |
| Changes in inventories of finished goods | (A) -242 | (B) 95 |
| Changes in inventories of work-in-progress | (C) -12 | (D) -70 |
| Changes in inventories of stock-in-trade | (E) -450 | (F) 612 |
| Total changes in inventories of finished goods, work-in-progress and stock-in-trade | -704 | 637 |
| Exceptional items before tax | -606 | -559 |
| Total exceptional items | -606 | -559 |
| Details of nature of exceptional items | Textual information (76) [See below] | Textual information (77) [See below] |
| Domestic sale manufactured goods | 31,495 | 29,760 |
| Total domestic turnover goods, gross | 31,495 | 29,760 |
| Export sale manufactured goods | 2,462 | 2,309 |
| Total export turnover goods, gross | 2,462 | 2,309 |
| Total revenue from sale of products | 33,957 | 32,069 |
| Domestic revenue services | 1,034 | 1,063 |
| Export revenue services | 81 | 83 |
| Total revenue from sale of services | 1,115 | 1,146 |
| Gross value of transaction with related parties | 0 | 0 |
| Bad debts of related parties | 0 | 0 |

Footnotes

- (A) - Finished goods (closing stock) : -421 - Finished goods : 179
 (B) - Finished goods (closing stock) : -179 - Finished goods : 274
 (C) - Work-in-progress : 70 - Work-in-progress (closing stock) : -82
 (D) - Work-in-progress : 0 - Work-in-progress (closing stock) : -70
 (E) - Stock-in-trade : 1488 - Stock-in-trade (closing stock) : -1938
 (F) - Stock-in-trade : 2100 - Stock-in-trade (closing stock) : -1488

Textual information (76)**Details of nature of exceptional items**

Declining demand at our Conventional lighting industrial units has led to reduction in demand of workforce which necessitated to offer a voluntary retirement scheme for Workman at our Industrial Units at Mohali and Vadodara. During the current year, a charge of Rs 606 million (previous year - Rs 559 million) is recognized in the Statement of Profit and Loss against the Scheme under the head exceptional items.

Textual information (77)**Details of nature of exceptional items**

Declining demand at our Conventional lighting industrial units has led to reduction in demand of workforce which necessitated to offer a voluntary retirement scheme for Workman at our Industrial Units at Mohali and Vadodara. During the current year, a charge of Rs 606 million (previous year - Rs 559 million) is recognized in the Statement of Profit and Loss against the Scheme under the head exceptional items.

[611200] Notes - Fair value measurement

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

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|---|---|---|
| Disclosure of fair value measurement [TextBlock] | | |
| Disclosure of fair value measurement of assets [TextBlock] | | |
| Whether assets have been measured at fair value | No | No |
| Disclosure of fair value measurement of liabilities [TextBlock] | | |
| Whether liabilities have been measured at fair value | No | No |
| Disclosure of fair value measurement of equity [TextBlock] | | |
| Whether equity have been measured at fair value | No | No |

[613300] Notes - Operating segments

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

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|---|---|---|
| Disclosure of entity's operating segments [TextBlock] | | |
| 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 Millions of INR

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|--|---|---|
| Disclosure of business combinations [TextBlock] | | |
| Whether there is any business combination | No | No |
| Disclosure of reconciliation of changes in goodwill [TextBlock] | | |
| Whether there is any goodwill arising out of business combination | No | No |
| Disclosure of acquired receivables [TextBlock] | | |
| Whether there are any acquired receivables from business combination | No | No |
| Disclosure of contingent liabilities in business combination [TextBlock] | | |
| Whether there are any contingent liabilities in business combination | No | No |

[611500] Notes - Interests in other entities

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

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|--|---|---|
| Disclosure of interests in other entities [TextBlock] | | |
| Disclosure of interests in subsidiaries [TextBlock] | | |
| Disclosure of subsidiaries [TextBlock] | | |
| Whether company has subsidiary companies | No | No |
| Whether company has subsidiary companies which are yet to commence operations | No | No |
| Whether company has subsidiary companies liquidated or sold during year | No | No |
| Disclosure of interests in associates [TextBlock] | | |
| Disclosure of associates [TextBlock] | | |
| Whether company has invested in associates | No | No |
| Whether company has associates which are yet to commence operations | No | No |
| Whether company has associates liquidated or sold during year | No | No |
| Disclosure of interests in joint arrangements [TextBlock] | | |
| Disclosure of joint ventures [TextBlock] | | |
| Whether company has invested in joint ventures | No | No |
| Whether company has joint ventures which are yet to commence operations | No | No |
| Whether company has joint ventures liquidated or sold during year | No | No |
| Disclosure of interests in unconsolidated structured entities [TextBlock] | | |
| Disclosure of unconsolidated structured entities [TextBlock] | | |
| Whether there are unconsolidated structured entities | No | No |
| Disclosure of investment entities [TextBlock] | | |
| Disclosure of information about unconsolidated subsidiaries [TextBlock] | | |
| Whether there are unconsolidated subsidiaries | No | No |
| Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock] | | |
| Whether there are unconsolidated structured entities controlled by investment entity | No | No |

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

..(1)

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

| Categories of related parties [Axis] Related party [Axis] | Parent [Member] | | | |
|--|---------------------------------|---------------------------------|---|---|
| | 1 | | 2 | |
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Koninklijke Philips N.V. (KPNV) | Koninklijke Philips N.V. (KPNV) | Philips Lighting Holding B.V. | Philips Lighting Holding B.V. |
| Country of incorporation or residence of related party | NETHERLANDS | NETHERLANDS | NETHERLANDS | NETHERLANDS |
| Description of nature of transactions with related party | NA | NA | Management support services charge Reimbursement received, Sale of Services and Expense on share based incentives | Management support services charge Reimbursement received, Sale of Services and Expense on share based incentives |
| Description of nature of related party relationship | Ultimate Holding company | Ultimate Holding company | Holding company | Holding company |
| Related party transactions [Abstract] | | | | |
| Sales of property and other assets, related party transactions | | | 1,015 | 35 |
| Revenue from rendering of services related party transactions | | | 131 | 21 |
| Other related party transactions expense | | | 1,448 | 1,337 |
| Other related party transactions contribution made | 0 | 0 | 52 | 35 |
| 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 |
| 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 Millions of INR

| Categories of related parties [Axis] | Key management personnel of entity or parent [Member] | | | |
|--|---|---|---|---|
| | 11 | | 12 | |
| Related party [Axis] | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Mr. Sumit Padmakar Joshi | Mr. Sumit Padmakar Joshi | Mr. Dibyendu Raychaudhury | Mr. Dibyendu Raychaudhury |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | AEYPJ0276P | AEYPJ0276P | AEFPR7095P | AEFPR7095P |
| Description of nature of transactions with related party | Managerial Remuneration | Managerial Remuneration | Managerial Remuneration | Managerial Remuneration |
| Description of nature of related party relationship | Managing Director & Vice-Chairman w.e.f 14th Sep 2017 | Managing Director & Vice-Chairman w.e.f 14th Sep 2017 | Chief Financial Officer w.e.f 1st August 2017 | Chief Financial Officer w.e.f 1st August 2017 |
| Related party transactions [Abstract] | | | | |
| Other related party transactions contribution made | 22 | 0 | 8 | 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 |
| 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 Millions of INR

| Categories of related parties [Axis] | Key management personnel of entity or parent [Member] | | | |
|--|---|--------------------------------|---|---|
| | 13 | | 14 | |
| Related party [Axis] | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Mr. Nitin Mittal | Mr. Nitin Mittal | Mr. Sukanto Aich | Mr. Sukanto Aich |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | ACQPM4839B | ACQPM4839B | AAEPA2893F | AAEPA2893F |
| Description of nature of transactions with related party | Managerial Remuneration | Managerial Remuneration | Managerial Remuneration | Managerial Remuneration |
| Description of nature of related party relationship | Company Secretary | Company Secretary | Whole-time Director w.e.f 1st July 2017 | Whole-time Director w.e.f 1st July 2017 |
| Related party transactions [Abstract] | | | | |
| Other related party transactions contribution made | 6 | 0 | 16 | 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 |
| 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 Millions of INR

| Categories of related parties [Axis] | Key management personnel of entity or parent [Member] | | | |
|--|---|---|--|--|
| | 15 | | 16 | |
| Related party [Axis] | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Mr. Rothin Bhattacharyya | Mr. Rothin Bhattacharyya | Mr. Harshavardhan Madhav Chitale | Mr. Harshavardhan Madhav Chitale |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | AFBPPB2108N | AFBPPB2108N | AAQPC2492Q | AAQPC2492Q |
| Description of nature of transactions with related party | Managerial Remuneration | Managerial Remuneration | Managerial Remuneration | Managerial Remuneration |
| Description of nature of related party relationship | Whole-time Director w.e.f 1st July 2017 to 3rd April 2018 | Whole-time Director w.e.f 1st July 2017 to 3rd April 2018 | Vice Chairman, Managing Director and Chief Executive Officer w.e.f 22nd April 2015 to 31st August 2017 | Vice Chairman, Managing Director and Chief Executive Officer w.e.f 22nd April 2015 to 31st August 2017 |
| Related party transactions [Abstract] | | | | |
| Other related party transactions contribution made | 18 | 0 | 30 | 45 |
| 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 |
| 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 Millions of INR

| Categories of related parties [Axis] | Key management personnel of entity or parent [Member] | | | |
|--|---|---|---|---|
| | 17 | | 18 | |
| Related party [Axis] | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Mr. Bidhu Bhusan Mohanty | Mr. Bidhu Bhusan Mohanty | Mr. Parthasarathi Uma Shankar | Mr. Parthasarathi Uma Shankar |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | AITPM8864D | AITPM8864D | AAGPU2135E | AAGPU2135E |
| Description of nature of transactions with related party | Managerial Remuneration | Managerial Remuneration | Commission to Non-executive directors and Sitting fees to Non-executive directors | Commission to Non-executive directors and Sitting fees to Non-executive directors |
| Description of nature of related party relationship | Whole time Director and Chief Financial Officer w.e.f 22nd April 2015 to 31st July 2017 | Whole time Director and Chief Financial Officer w.e.f 22nd April 2015 to 31st July 2017 | Independent Director w.e.f 27th April 2016 | Independent Director w.e.f 27th April 2016 |
| Related party transactions [Abstract] | | | | |
| Other related party transactions contribution made | 9 | 13 | (A) 2 | 1 |
| 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 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Footnotes

(A) Commission to Non-executive directors 1 Sitting fees to Non-executive directors 1

Disclosure of transactions between related parties [Table]

..(6)

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

| Categories of related parties [Axis] | Key management personnel of entity or parent [Member] | | | |
|--|---|---|---|---|
| | 19 | | 20 | |
| Related party [Axis] | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Ms. Vibha Paul Rishi | Ms. Vibha Paul Rishi | Mr. Vinayak Kashinath Deshpande | Mr. Vinayak Kashinath Deshpande |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | AAKPR1495E | AAKPR1495E | AAUPD5917B | AAUPD5917B |
| Description of nature of transactions with related party | Commission to Non-executive directors and Sitting fees to Non-executive directors | Commission to Non-executive directors and Sitting fees to Non-executive directors | Commission to Non-executive directors and Sitting fees to Non-executive directors | Commission to Non-executive directors and Sitting fees to Non-executive directors |
| Description of nature of related party relationship | Independent Director w.e.f 27th April 2016 | Independent Director w.e.f 27th April 2016 | Independent Director w.e.f 27th April 2016 | Independent Director w.e.f 27th April 2016 |
| Related party transactions [Abstract] | | | | |
| Other related party transactions contribution made | (A) 2 | 1 | (B) 2 | 1 |
| 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 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Footnotes

(A) Commission to Non-executive directors 1 Sitting fees to Non-executive directors 1

(B) Commission to Non-executive directors 1 Sitting fees to Non-executive directors 1

Disclosure of transactions between related parties [Table]

..(7)

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

| Categories of related parties [Axis] | Other related parties [Member] | | | |
|--|---|---|--|--|
| | 3 | | 4 | |
| Related party [Axis] | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Philips Lighting Hong Kong Ltd, China | Philips Lighting Hong Kong Ltd, China | Philips Lighting B.V. | Philips Lighting B.V. |
| Country of incorporation or residence of related party | CHINA | CHINA | UNITED STATES | UNITED STATES |
| Description of nature of transactions with related party | Purchase of Raw Material and Stock-in-trade | Purchase of Raw Material and Stock-in-trade | Purchase of Raw Material and Stock-in-trade, Purchase of IT Service, Technical Royalty paid, Reimbursements paid, Reimbursement received, Sale of Services, Sale of products | Purchase of Raw Material and Stock-in-trade, Purchase of IT Service, Technical Royalty paid, Reimbursements paid, Reimbursement received, Sale of Services, Sale of products |
| Description of nature of related party relationship | Fellow Subsidiary Companies | Fellow Subsidiary Companies | Fellow Subsidiary Companies | Fellow Subsidiary Companies |
| Related party transactions [Abstract] | | | | |
| Purchases of property and other assets, related party transactions | | | 347 | 349 |
| Sales of property and other assets, related party transactions | 325 | 1,267 | 592 | 407 |
| Revenue from rendering of services related party transactions | | | 1,216 | 1,236 |
| Other related party transactions expense | | | 1 | 0 |
| Other related party transactions contribution made | | | 454 | 397 |
| Other related party transactions contribution received | | | 5 | 9 |
| 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 |
| 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 Millions of INR

| Categories of related parties [Axis] | Other related parties [Member] | | | | |
|--|--------------------------------|---|---|------------------------------------|--|
| | Related party [Axis] | 5 | | 6 | |
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | |
| Disclosure of transactions between related parties [Abstract] | | | | | |
| Disclosure of transactions between related parties [Line items] | | | | | |
| Name of related party | Lumileds LLC | Lumileds LLC | Philips Lighting Poland Sp. z o.o. | Philips Lighting Poland Sp. z o.o. | |
| Country of incorporation or residence of related party | UNITED STATES | UNITED STATES | POLAND | POLAND | |
| Description of nature of transactions with related party | NA | Purchase of Raw Material and Stock-in-trade | Purchase of Raw Material and Stock-in-trade | NA | |
| Description of nature of related party relationship | Fellow Subsidiary Companies | Fellow Subsidiary Companies | Fellow Subsidiary Companies | Fellow Subsidiary Companies | |
| Related party transactions [Abstract] | | | | | |
| Purchases of goods related party transactions | 0 | | | | |
| Sales of property and other assets, related party transactions | | 292 | 206 | 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 | |
| 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 Millions of INR

| Categories of related parties [Axis] | Other related parties [Member] | | | |
|--|---|---------------------------------------|-----------------------------|-----------------------------|
| | 7 | | 8 | |
| Related party [Axis] | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Philips Luminares (Chengdu) Co., Ltd. | Philips Luminares (Chengdu) Co., Ltd. | Philips India Limited | Philips India Limited |
| Country of incorporation or residence of related party | CHINA | CHINA | INDIA | INDIA |
| CIN of related party | | | U31902WB1930PLC006663 | U31902WB1930PLC006663 |
| Description of nature of transactions with related party | Purchase of Raw Material and Stock-in-trade | NA | Reimbursement received | Reimbursement received |
| Description of nature of related party relationship | Fellow Subsidiary Companies | Fellow Subsidiary Companies | Fellow Subsidiary Companies | Fellow Subsidiary Companies |
| Related party transactions [Abstract] | | | | |
| Purchases of property and other assets, related party transactions | | | | 44 |
| Sales of property and other assets, related party transactions | 189 | 0 | | 2 |
| Other related party transactions contribution made | | | 4 | 0 |
| Other related party transactions contribution received | | | 2 | 54 |
| 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 |
| 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 Millions of INR

| Categories of related parties [Axis] | Other related parties [Member] | | | |
|--|--------------------------------|--------------------------------|---|---|
| | 9 | | 10 | |
| Related party [Axis] | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Philips Lighting Hong Kong Ltd | Philips Lighting Hong Kong Ltd | Philips Lighting Industry (China) Co., Ltd. | Philips Lighting Industry (China) Co., Ltd. |
| Country of incorporation or residence of related party | HONG KONG | HONG KONG | CHINA | CHINA |
| Description of nature of transactions with related party | Technical Royalty paid | Technical Royalty paid | Purchase of Fixed assets | Purchase of Fixed assets |
| Description of nature of related party relationship | Fellow Subsidiary Companies | Fellow Subsidiary Companies | Fellow Subsidiary Companies | Fellow Subsidiary Companies |
| Related party transactions [Abstract] | | | | |
| Purchases of property and other assets, related party transactions | | | 11 | 7 |
| Sales of property and other assets, related party transactions | 865 | 887 | | |
| Other related party transactions contribution made | 560 | 447 | | |
| 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 |
| 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 Millions of INR

| Categories of related parties [Axis] | Other related parties [Member] | |
|--|-----------------------------------|--------------------------------|
| | 21 | 22 |
| Related party [Axis] | 01/04/2016 to 31/03/2017 | 01/04/2016 to 31/03/2017 |
| Disclosure of transactions between related parties [Abstract] | | |
| Disclosure of transactions between related parties [Line items] | | |
| Name of related party | WMGD Pty Ltd T/A Philips Dynalite | Lumileds India Private Limited |
| Country of incorporation or residence of related party | AUSTRALIA | INDIA |
| CIN of related party | | U74140HR2014PTC053731 |
| Description of nature of transactions with related party | Reimbursements paid | Reimbursement received |
| Description of nature of related party relationship | Fellow Subsidiary Companies | Fellow Subsidiary Companies |
| Related party transactions [Abstract] | | |
| Other related party transactions contribution made | | 7 20 |
| Outstanding balances for related party transactions [Abstract] | | |
| Amounts payable related party transactions | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 |

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

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|--|--------------------------------|--------------------------------|
| Disclosure of related party [TextBlock] | | |
| Whether there are any related party transactions during year | Yes | Yes |
| Disclosure of transactions between related parties [TextBlock] | | |
| Whether entity applies exemption in Ind AS 24.25 | No | No |
| Whether company is subsidiary company | Yes | Yes |
| Section under which company is subsidiary | Section 2(87)(ii) | Section 2(87)(ii) |

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

Disclosure of contingent liabilities [Table]

..(1)

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

| Classes of contingent liabilities [Axis] | Tax contingent liability [Member] | |
|---|---|---|
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of contingent liabilities [Abstract] | | |
| Disclosure of contingent liabilities [Line items] | | |
| Description of nature of obligation, contingent liabilities | Textual information (78) [See below] | Textual information (79) [See below] |
| Estimated financial effect of contingent liabilities | 6,063 | 9,479 |

Disclosure of other provisions [Table]

..(1)

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

| Classes of other provisions [Axis] | Legal proceedings provision [Member] | | | Other environment related provision [Member] |
|---|--------------------------------------|--------------------------------|------------|--|
| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 | 31/03/2016 | |
| Disclosure of other provisions [Abstract] | | | | |
| Disclosure of other provisions [Line items] | | | | |
| Reconciliation of changes in other provisions [Abstract] | | | | |
| Changes in other provisions [Abstract] | | | | |
| Other increase decrease in other provisions | 65 | | | -249 |
| Total changes in other provisions | 65 | 0 | | -249 |
| Other provisions at end of period | 456 | 391 | 391 | 191 |

Disclosure of other provisions [Table]

..(2)

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

| Classes of other provisions [Axis] | Other environment related provision [Member] | | Provision for taxes other than income tax [Member] | |
|---|---|------------|---|--------------------------------|
| | 01/04/2016 to 31/03/2017 | 31/03/2016 | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
| Disclosure of other provisions [Abstract] | | | | |
| Disclosure of other provisions [Line items] | | | | |
| Reconciliation of changes in other provisions [Abstract] | | | | |
| Changes in other provisions [Abstract] | | | | |
| Other increase decrease in other provisions | | | 306 | |
| Total changes in other provisions | 0 | | 306 | 0 |
| Other provisions at end of period | 440 | 440 | 328 | 22 |

Disclosure of other provisions [Table]

..(3)

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

| Classes of other provisions [Axis] | Provision for taxes other than income tax [Member] |
|--|--|
| | 31/03/2016 |
| Disclosure of other provisions [Abstract] | |
| Disclosure of other provisions [Line items] | |
| Reconciliation of changes in other provisions [Abstract] | |
| Other provisions at end of period | 22 |

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

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|--|--------------------------|--------------------------|
| Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock] | | |
| Disclosure of other provisions [TextBlock] | | |
| Disclosure of contingent liabilities [TextBlock] | | |
| Whether there are any contingent liabilities | Yes | Yes |

Textual information (78)

Description of nature of obligation, contingent liabilities

(i) In respect of disputed excise demands - Rs. 363 million (As at 31 March 2017 - Rs. 364 million) " (ii) The Contingent Liability on account of Income Tax cases relating to erstwhile Lighting Business of Philips India Limited (PIL) is estimated at Rs 1,868 million (Previous year – Rs 3,197 million) out of Common estimated Income Tax Liability of lighting business and other businesses of Philips India Limited amounting to Rs 3,832 million (Previous year – Rs 5,918 million) in various years. As per the MOU (Memorandum of Understanding) dated 31 March 2016 signed between Philips India Limited and Philips Lighting India Limited at the time of demerger of lighting business, the Income Tax cases upto the effective date of demerger shall be contested by Philips India Limited and the amount of liability, if any, upon conclusion of case relating to lighting business shall be payable by Philips Lighting India Limited to Philips India Limited on the basis of respective segment turnover (agreed as part of MOU) of relevant years. "

Textual information (79)

Description of nature of obligation, contingent liabilities

(i) In respect of disputed excise demands - Rs. 363 million (As at 31 March 2017 - Rs. 364 million) " (ii) The Contingent Liability on account of Income Tax cases relating to erstwhile Lighting Business of Philips India Limited (PIL) is estimated at Rs 1,868 million (Previous year – Rs 3,197 million) out of Common estimated Income Tax Liability of lighting business and other businesses of Philips India Limited amounting to Rs 3,832 million (Previous year – Rs 5,918 million) in various years. As per the MOU (Memorandum of Understanding) dated 31 March 2016 signed between Philips India Limited and Philips Lighting India Limited at the time of demerger of lighting business, the Income Tax cases upto the effective date of demerger shall be contested by Philips India Limited and the amount of liability, if any, upon conclusion of case relating to lighting business shall be payable by Philips Lighting India Limited to Philips India Limited on the basis of respective segment turnover (agreed as part of MOU) of relevant years. "

[700200] Notes - Corporate social responsibility

Disclosure of net profits for last three financial years [Table]

..(1)

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

| Net profits for last three financial years [Axis] | Financial year 1 [Member] | Financial year 2 [Member] |
|--|---------------------------|---------------------------|
| | 01/04/2017 to 31/03/2018 | 01/04/2017 to 31/03/2018 |
| Disclosure of net profits for last three financial years [Abstract] | | |
| Disclosure of net profits for last three financial years [LineItems] | | |
| Description of financial year | 2016-17 | 2015-16 |
| Profit before tax of financial year | 1,387 | 625 |
| Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014 | 1,356 | 670 |

Classification of CSR spending [Table]

..(1)

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

| Classification of CSR spending [Axis] | 1 |
|--|---|
| | 01/04/2017 to 31/03/2018 |
| 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 | Textual information (80) [See below] |
| Sector in which project is covered | (A) Vocational skills |
| Whether projects or programs undertaken in local area or other | The project was implemented through 47 centers of Don Bosco Tech Society spread across 17 states. |
| Name of state or union territory where projects or programs was undertaken | All India |
| Name of district where projects or programs was undertaken | The project was implemented through 47 centers of Don Bosco Tech Society spread across 17 states |
| Budget amount outlay project or program wise | 7.15 |
| Amount spent on projects or programs [Abstract] | |
| Direct expenditure on projects or programs | 7.15 |
| Total amount spent on projects or programs | 7.15 |
| Cumulative expenditure upto reporting period | 7.15 |
| Mode of amount spent | (B) Other implementing agencies |

Footnotes

(A) Skill development of youth

(B) The payment of a total amount of Rs 7.15 Million were made by the Company to Don Bosco Tech Society for conducting the trainings for students

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

| | 01/04/2017 to 31/03/2018 |
|--|---|
| Disclosure of corporate social responsibility explanatory [TextBlock] | |
| Whether provisions of corporate social responsibility are applicable on company | Yes |
| Disclosure of composition of CSR committee [TextBlock] | Textual information (81) [See below] |
| Whether company has written CSR policy | Yes |
| Details CSR policy [TextBlock] | The CSR Policy of the Company is accessible on your Company's website (www.lighting.philips.co.in). |
| Disclosure overview of projects or programs proposed to be undertaken CSR policy | Textual information (82) [See below] |
| Disclosure web link of company at which CSR policy is placed | www.lighting.philips.co.in |
| Average net profit for last three financial years | 1,013 |
| Prescribed CSR expenditure | (A) 20.26 |
| Amount CSR to be spent for financial year | 20.26 |
| Amount CSR spent for financial year | 7.15 |
| Amount spent in local area | 7.15 |
| Amount unspent CSR | 13.11 |
| Details of implementing agency | The payment of a total amount of Rs 7.15 Million were made by the Company to Don Bosco Tech Society for conducting the trainings for students |

Footnotes

(A) 2% of Average Profit calculated above in item no. 3 – Rs. 20.30 Million

Textual information (80)

CSR project or activity identified

Program with Don Bosco Tech Society for Skill Development of 1,584 electricians, upgrading their skills from helper electrician to assistant electrician (as per NSDC Skill levels) through their training centers.

Textual information (81)

Disclosure of composition of CSR committee [Text Block]

| | | | |
|---|--------------------------|----------------------|----------|
| 1 | Ms. Vibha P. Rishi | Independent Director | Chairman |
| 2 | Mr. P. Uma Shankar | Independent Director | Member |
| 3 | Mr. Sukanto Aich | Whole-time Director | Member |
| 4 | Mr. Sumit Padmakar Joshi | Managing Director | Member |

Mr. Nitin Mittal acts as Secretary to the Committee.

Textual information (82)

Disclosure overview of projects or programs proposed to be undertaken CSR policy

The Board of Directors approved CSR Policy of the Company, pursuant to the provisions of Section 135 of the Companies Act, 2013 and the rules notified thereunder. The CSR Policy of the Company is accessible on your Company's website (www.lighting.philips.co.in). In terms of the mandate of the CSR Committee and being a Lighting Company, the focus of CSR programs of the Company has been to unlock the extraordinary potential of light for brighter lives and a better world, by providing underprivileged sections of the society access to renewable solar lighting and enhance employability of rural youth through skill development. In this financial year, the company focused on scaling up the NSDC certified vocational training program, launched last year, that focused on upgrading skills of 1,584 students from Helper to assistant electricians in the current financial year. The program was conducted in 2 formats, with 100 hours and 16 hours training modules, spread across 47 centres in 17 states in India.

[610500] Notes - Events after reporting period

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

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|---|--------------------------------|--------------------------------|
| 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 Millions of INR

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|--|--------------------------------|--------------------------------|
| 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 Millions of INR

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|--|---|---|
| Disclosure of earnings per share [TextBlock] | | |
| 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 Millions of INR

| | 01/04/2017 to 31/03/2018 | 01/04/2016 to 31/03/2017 |
|---|---|---|
| Disclosure of first-time adoption [TextBlock] | | |
| Whether company has adopted Ind AS first time | No | No |